CALIFORNIA STATE UNIVERSITY
SAN BERNARDINO

FY 2025-26 Operating Budget Presentation

University Budget Advisory Committee (UBAC)

October 10, 2025

FY 2024-25 OPERATING BAL AT A GLANCE

Operating Fund Budget Balance Available (BBA) – June 30, 2025

Division/Central	Revised Budget	Actuals			Encumbrance	Budget Balance Available
		Expense	Revenue	Total Actuals		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
President's Division	1,197,141	1,077,736	(305)	1,077,431	516	119,195
Academic Affairs	99,141,552	111,505,417	(2,274,367)	109,231,050	357,119	(10,446,617)
Student Affairs	13,309,782	10,373,516	(98,914)	10,274,602	882,623	2,152,558
Finance, Technology, & Operations	36,693,669	35,972,018	(2,575,898)	33,396,120	1,483,258	1,814,291
University Advancement	5,321,785	4,785,030	(48,361)	4,736,669	30,955	554,161
Human Resources	5,163,146	4,498,740	(14,197)	4,484,543	95,481	583,122
Strategic Enrollment Management & Marketing	8,182,096	8,191,665	(559,195)	7,632,470	210,734	338,892
Central	37,868,799	134,885,984	(124,510,743)	10,375,241	389,854	27,103,704
Total	**$206,877,970**	**311,290,106**	**($130,081,981)**	**$181,208,125**	**$3,450,539**	**$22,219,306**

FY 2024-25 OPERATING BAL AT A GLANCE

Central Budget Balance Available (BBA) – June 30, 2025

Central Obligations	Amount
Tuition/Fees/Misc Rev	($4,527,863)
Utility	(2,006,202)
Summer Revenue Accrual	9,018,518
Benefit	2,927,870
Compensation Pool	1,568,225
Finanancial Aid	2,946,635
HEERF Balance	455,883
Capital Project Sweep Funds	1,103,831
Capital Projects Reserve	4,178,680
Reserve for Contingency	7,133,033
Reserve for Fiscal Year Obligations	2,635,228
Other one-time Funds	1,669,865
Total Central Balance	**$27,103,704**

Footnote:
Summer spills over two fiscal years, 2025 Summer revenue will be reversed in FY 25/26 and the actual revenue will be recorded

FY 2024-25 CONTINGENT RESERVE NOTE

CSU Reserve Policy

- According to the CSU Reserve Policy, the Economic Uncertainty reserve "*used to ensure operating costs can be paid during times of economic and budget uncertainty. Must be not less than five percent of the annual operating budget in each of the CSU funds for which the reserve is established and should accumulate, over time, to three to six months of operating activity.*"

    - Based on FY2025-26 expense budget of $326.6 million, CSUSB should set-aside $16.3 million in the current fiscal year **and**
    - CSUSB should have accumulated reserves for covering 3 to 6 months of operating expenses, with a minimum target of $98.07 million as of current fiscal year based on CSUSB's average monthly operating expenses of $32.7 million (392.3M yearly).

    - CSUSB's 7/30/25 Contingent Reserve balance was $7.1 million, which is only 7% of the minimum 3-month reserve target of $98.07 million.
    - Based on average daily operating cost of $1.1 million, CSUSB's reserve balance of $7.1 million will sustain CSUSB's operations for approximately 6.6 days.

FY 2025-26 GOVERNOR'S FINAL BUDGET

- Governor Newsom has signed the Budget Act of 2025 on June 27, 2025
  - The Budget Act includes a $143.8 million reduction in base GF appropriation for the California State University, with restoration intended in 2026-27
    - The state is offering a zero-interest GF loan to offset the reduction
  - Deferral of FY 25-26 Compact funding of $252.3M to FY 26-27 and FY 28/29 as follows:
    - $100.9M in FY 26/27
    - $151.4M in FY 28/29
  - One-time allocation of $252.3M in FY 27/28
  - Revised FTES growth expectation to 7,152 FTES
  - $45M one-time to Sonoma and $5M to low enrollment Universities

CSUSB FY 25-26 BUDGET OUTLOOK

Final Allocation Memo:
General Fund Appropriation: $-12,803,000

- **Total Budget reduction ($143.8M) for CSUSB: -$5.6 million**
- **Retirement funds reduction: $-5.3 million**
- **State University Grant (SUG) reduction: -$3.4 million**
- **General Fund adjustment: -$6.6 million**
- **Restoration of $75M budget reduction in FY 24-25: $4 million**
- **Mandatory Cost increases for Health and Property & Liability Insurance: $2.9 million**
- **Utility cost increases: $1.2 million**

FY 2025-26 BASE BUDGET SUMMARY

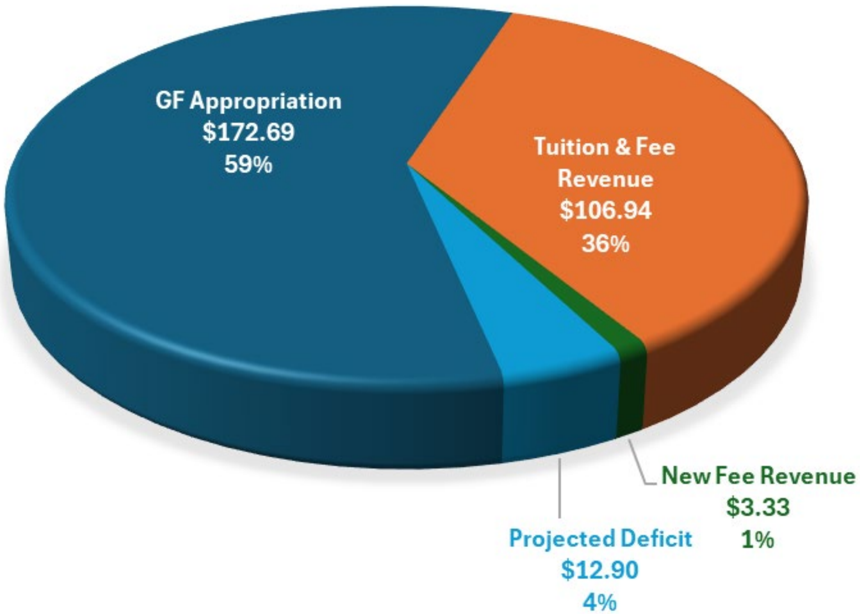
FY 2024-25 GF Appropriation	185,489,000
FY 2025-26 GF Increase (Decrease) Total	(12,803,000)
FY 2025-26 GF Appropriation	172,686,000
FY 2024-25 Campus Fee Revenue	106,936,942
FY 2025-26 Fee Revenue Increase	3,332,565
FY 2025-26 Fee Revenue Total	110,269,507
Total Campus Sources	**282,955,507**
FY 2025-26 Mandatory Costs	1,965,417
Base Commitments (Allocated 1x In FY 2024-25)	1,467,028
FY 2025-26 Total Costs	3,432,445
Total Budget Balance (Deficit)	(12,902,880)
Deficit Mitigation	17,075,878
Balance	$4,172,998

CSUSB WE DEFINE THE Future

CSUSB FY 25-26 BUDGET OUTLOOK

FY 2025-26 budget deficit represents about 4% of CSUSB's overall 2025-26 operating budget.

$296 M FY 2025-26 Operating Budget



FY 2025-26 NEW BASE BUDGET DETAIL

New Revenue		
FY 2025-26 General Fund Adjustment		**($12,803,000)**
Tuition and Fees		**$3,332,565**
	Total	**($9,470,435)**
New Expenses		
Compensation Increases		$2,356,717
Retirement Adjustment		(5,272,000)
Campus Mandatory Benefit Costs		5,279,100
Property & Liability Insurance Premium		488,000
Utility Cost Increase		1,202,000
2025-26 SUG adjustment		(3,418,000)
Strategic Planning		1,329,600
Base Commitments Allocated in1x in FY 2024-25		1,467,028
	Total	**$3,432,445**
Total Projected Deficit		**($12,902,880)**
Deficit Mitigation		**$17,911,431**
Budget Balance		**5,008,551**
Deficit Mitigation for 1x Budget		**(835,553)**
Net Balance after 1x Budget Deficit Mitigation		**$4,172,998**

FY 2025-26 ONE-TIME BUDGET SUMMARY

One-Time Sources		
Summer Revenue		**$5,000,000**
One Time Expenses		
iHUB 2023 Rent and Sublease Improvement (Thru 26/27)		$136,370
CGI Agreement Yearly Debt Services Obligation		932,374
CGI Agreement Prior Obligation		1,115,731
Allocation Against Cell Tower Lease Revenue (Estimated)		253,769
Title IX Reserve		200,000
SSD Reserve		400,000
Central Various Fiscal Year Obligations		492,309
Summer GIG Funding ($500k for Summer 2026)		500,000
Funding Match for SW Flood Mitigation Funds		1,250,000
Enrollment Initiatives		555,000
	Total	**$5,835,553**
Total Projected Deficit		**($835,553)**
Deficit Mitigation from Division 1x Budget Reduction		**835,553**
Budget Balance		**-**

OPERATING FUND MULTI-YEAR BUDGET

Row #		Budget Year FY 2024-25 (a)	Planning Year FY 2025-26 (b)	Future Year FY 2026-27 [4] (c)
1	Prior Fiscal Year Appropriation	$168,188,000	$185,489,000	$172,686,000
2	Planning Year Base Funding (Reduction)	11,173,000	(5,556,000) [1]	3,531,500
3	Reinstatement of GF Cut	-	4,048,000 [2]	5,556,000 [5]
4	Retirement Adjustment	-	(5,272,000) [3]	-
5	FY 23/24 Compensation Funding	4,603,000	-	-
6	FY 24/25 Compensation Funding	1,525,000	-	-
7	Mandatory Costs (Health/Liability/Utility)	-	4,044,000	-
8	State University Grant Reduction	-	(3,418,000)	-
9	GF Adjustment	-	(6,649,000)	-
10	**Total GF Appropriation**	**185,489,000**	**172,686,000**	**181,773,500**
11	**Campus Sources**			
12	Campus Prior Year Fee Revenue/Other	104,452,868	106,936,942	110,269,507
13	Planning Year Fee Revenue	3,061,429	3,332,565	5,573,000
14	**Total Tuition & Fee Revenue**	**107,514,297**	**110,269,507**	**115,842,507**
15	**Total Resources**	**293,003,297**	**282,955,507**	**297,616,007**
16	**Planning Year's Increase (Decrease) From Prior Year**	**20,362,429**	**(9,470,435)**	**14,660,500**
17	**Planning Year Campus Commitments**	**40,779,662**	**3,432,445**	**11,105,531**
18	**Planning Year's Budget Surplus (Deficit)**	**(20,417,233)**	**(12,902,880)**	**3,554,969**
19	**Deficit Mitigation**	**(20,417,233)**	**(17,075,878)**	**-**
20	**Adjusted Base Budget Surplus/(Deficit)**	**-**	**$4,172,998**	**$3,554,969**

Footnote:

[1] FY 25/26 CSUSB's share of 3% base budget reduction

[2] FY 24/25 $75M one-time budget reduction reinstatement

[3] Adjustment due to retirement rate decrease in FY 24/25

[4] Compensation increase may trigger for the partial Compact fundings in FY 26/27 (and FY 28/29)

[5] State intends to restorate $143.8M in FY 26/27

FY 2025-26 OPERATING FUND REVISED BUDGET

Division/Central (a)	July 1, 2025 Revised Budget (b)	FY 2025-26 Revised Budget: FY Budget Reductions (c)	FY Budget Allocations (d)	Updated Revised Budget (e)
President's Division	1,220,003	(103,961)	5,141	1,121,183
Academic Affairs	80,535,679	(8,516,574)	1,228,126	73,247,231
Student Affairs	12,576,445	(639,794)	275,794	12,212,445
Finance, Technology, & Operations	36,765,913	(3,068,833)	253,872	33,950,952
University Advancement	5,325,269	(447,856)	169,270	5,046,683
Human Resources	4,781,104	-	330,378	5,111,482
Strategic Enrollment Management & Marketing	7,209,535	-	757,977	7,967,512
Total Division	**148,413,947**	**(12,777,018)**	**3,020,558**	**138,657,487**

Note:

1. The lower rollover due to higher expenses may result in a reduced revised budget.
2. New revenue throughout the fiscal year will help improve the revised budget.
3. Staff non-retention in FY 2024–25 will have its full effect on expense reduction in FY 2025–26.
4. Divisions should make a conscious effort to reduce expenses where possible.

QUESTIONS?