

CAL STATE SAN BERNARDINO

Annual Budget Open Forum



Fall 2026 | First of three fall open forums

Three open forums each semester

FORUM 1

Annual Budget

Today's Forum: a transparent presentation of the university's budget and how it supports student success.

FORUM 2

Frameworks and strategic plan

Coordinating and integrating the new Student Success Framework and CSU Forward with our 2023–28 strategic plan.

FORUM 3

Listening Tour

What we have learned from listening across campus and the region.



Lunches with the President

Sign-up – President's Office Website



Office Hours with the President and Vice Presidents

A clear view of the facts

8 years

since CSUSB last hit
its enrollment target

Enrollment

directly impacts state
appropriation and
tuition dollars

Progress

careful, persistent
work is moving us
toward our goal

Campuswide

recruiting and the
student experience are
shared responsibilities



Enrollment progress

VP Dufault-Hunter



The path forward

VP Dufault-Hunter



State funding and budget impact

VP Sudhakar

One shared direction

LOCAL IDENTITY

CSUSB Strategic Plan 2023–28

- Names our university's identity and aspirations
- Calls us to transform lives and communities
- Weaves a culture of thriving into its goals

SYSTEM PRIORITIES

CSU Forward

- The CSU's systemwide strategic plan
- Aligns campus priorities with the CSU's broader future
- An engine of opportunity, mobility and inclusive excellence

OPERATIONAL LENS

CSU Student Success Framework

- Success means belonging, purpose, career readiness, economic mobility and lifelong connection
- Lens for student experience, equity, data and social mobility



“Every CSU student will graduate with the opportunity for a first career job and/or a clear path to further study.”

The CSU Promise, and it must also be the Cal State San Bernardino Promise.

LOOKING AHEAD

Growing Student Success...

Work that is worth the effort.

Work that is worth the sacrifice.

Work that is worth the love we pour into it.

Academic Affairs Update

Dr. Rafik Mohamed

Provost & Vice President for Academic Affairs



New Academic Programs

NEW PROGRAMS

AY 2026-27 & 2027-28

- BS Data Science
- BS Health Science
- BA Journalism
- BA Leadership Communication and Strategy
- BA Music Therapy
- BS Computational Linguistics & Artificial Intelligence
- MS Industrial and Engineering Management
- Doctor of Nursing Practice

FUTURE PIPELINE

Launching in the next few years

- BS Fire Science
- BS Neuroscience
- MA Speech-Language Pathology
- MS Physician Assistant
- Dr. Public Health

Faculty Development and Recruitment

Faculty Professional Development

FY 2025-26

- Faculty Research (Provost's Research Award, CiRis Awards, etc.)
 - ~\$655,000
- FCE Initiatives (not including faculty directors' reassigned time)
 - ~\$365,000
- Strategic Plan Funds
 - ~\$110,000

Total = ~\$1,130,000

Tenure-Line Faculty Recruitments

- Fall 24 Starts = 19
- Fall 25 Starts = 10
- Fall 26 Starts = 14
- AY 2026-2027 Recruitment Cycle = 23 (including unfilled searches from prior year's cycle)

Enrollment Update

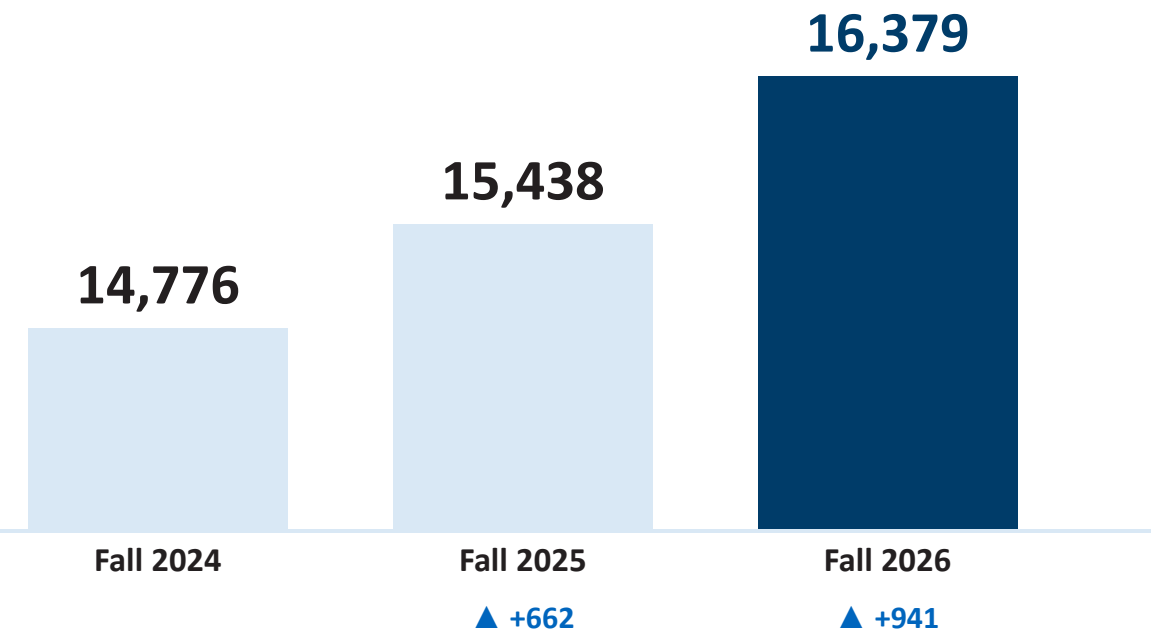
Dr. David Dufault-Hunter

Vice President for Strategic Enrollment Management & Marketing



On track for the Chancellor's Office target

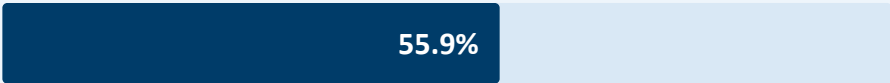
California resident FTES at Fall census



More than 1,600 FTES gained in two years; more than 940 in the last year alone.

2026–27 annualized progress

Target: 16,489 resident FTES



Summer + Fall census: 9,225 FTES in hand

Spring 2027 needs ≈14,528 FTES

Below last Spring's 14,592 and the campus Spring target of 14,994. Spring has run at 94–95% of Fall in recent years.

First year at target since 2019–20

A collective result

How the growth was achieved

▲ 12%

New student enrollment

6,436 new students at census, with growth at both levels: undergraduate +13%, graduate +16%.

325 FTES

Dual enrollment

324.55 FTES at census, up 160 (97%) from Fall 2025 as opportunities expanded with district partners across the region.

82%

First-year retention

Up two points from 80%, with persistence improving year to year.

Facilities, payroll, human resources, faculty, staff, and students: every person had a hand in this result, and it belongs to the whole university.

The work ahead

Holding these gains, and growing, will take the same all-campus effort that produced them

1

UC Riverside growth

A growing neighbor competing for the same regional students.

2

The demographic cliff

Fewer high school graduates in the region each year.

3

Value of a degree

Public confidence in the return on a degree is eroding; the case must be made every year.

4

Cal Poly: impaction lifted, Direct Admission

New choices in front of the students we recruit.

None of these are reasons to be discouraged. They are reasons to keep doing, together, what produced this year's result.

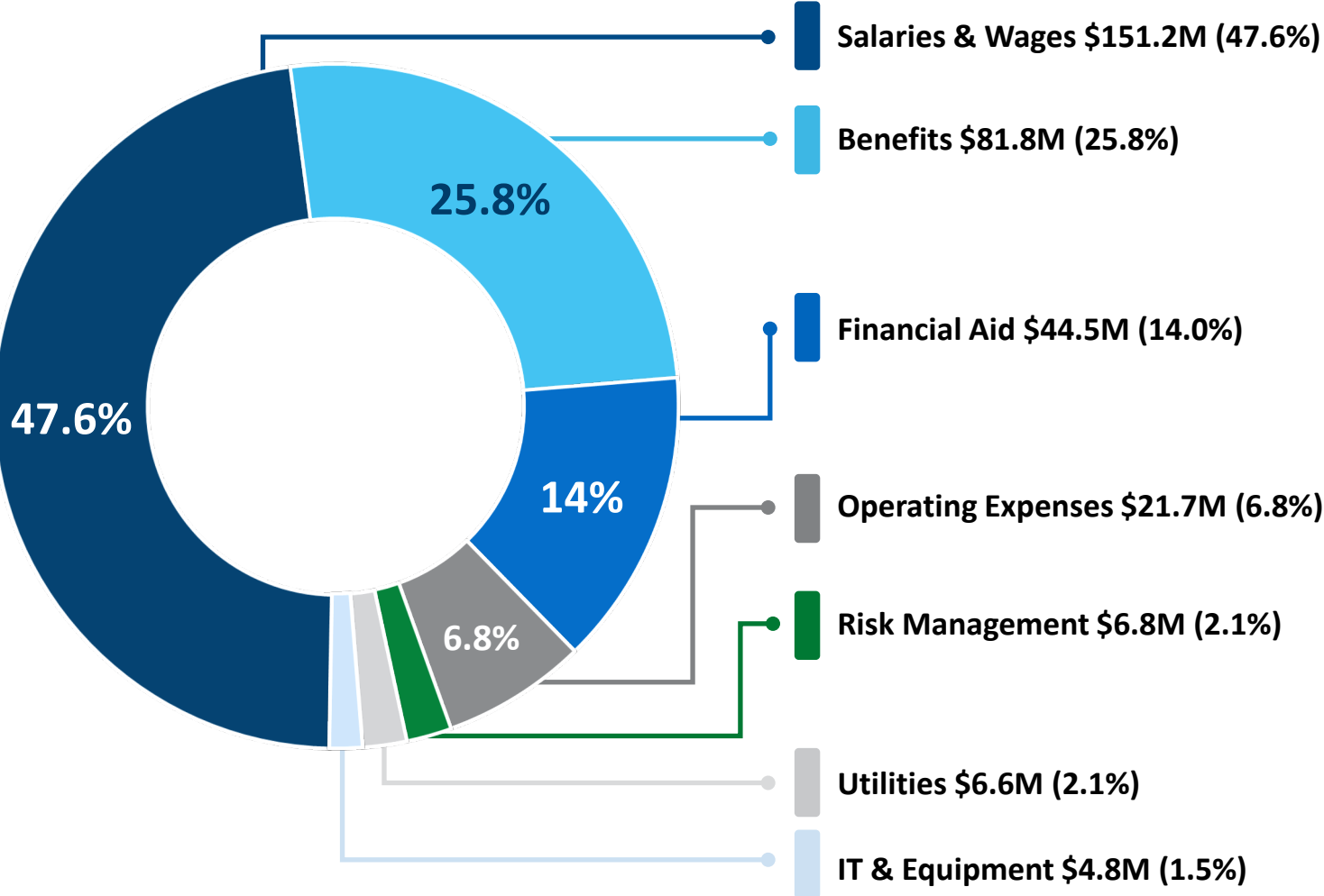
Budget Update

Dr. Samuel Sudhakar

Vice President & Chief Financial Officer
Finance, Technology and Operations



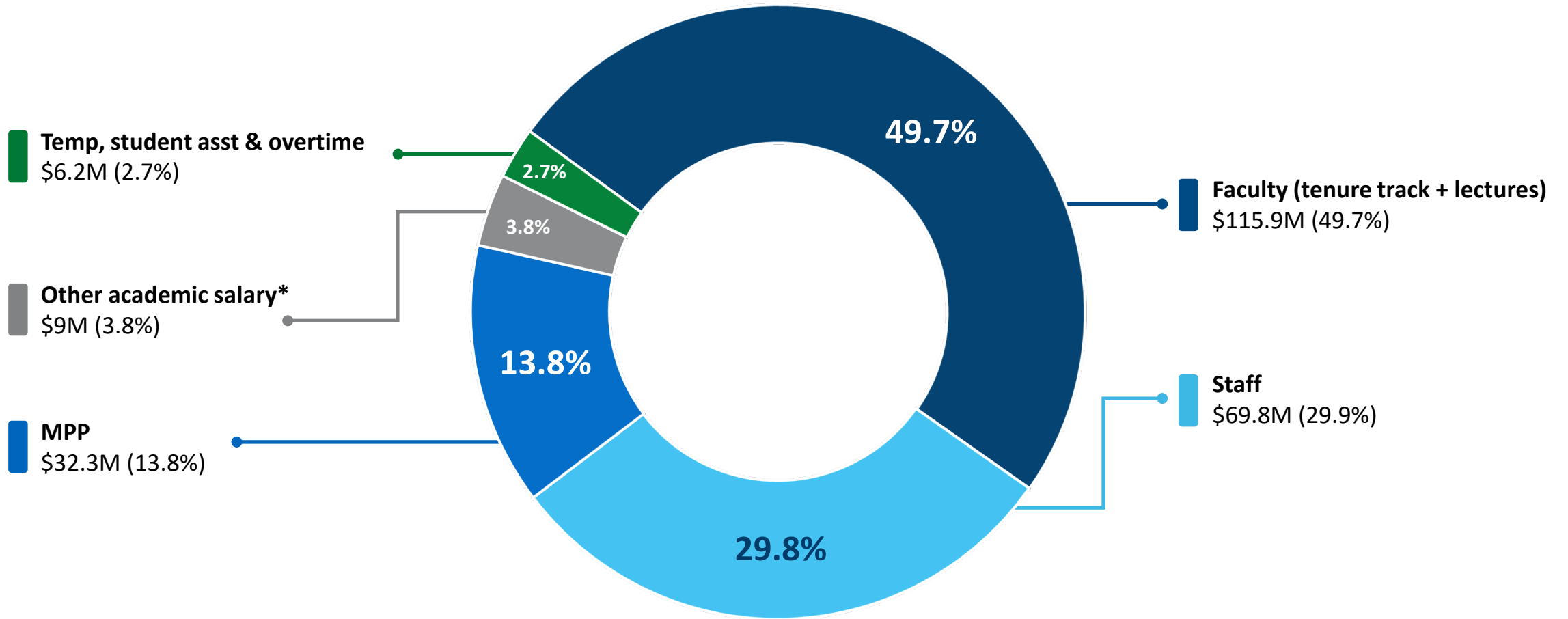
Operating fund expenses in FY 2025–26



\$317M
Total operating fund expenses, FY 2025–26

74%
Salaries and benefits: \$233M of total expenses

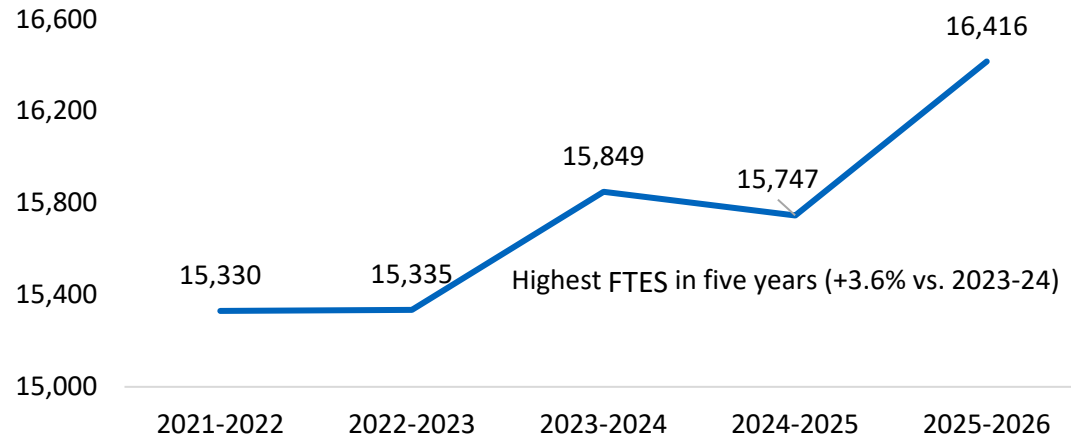
Salary and Benefits Breakdown



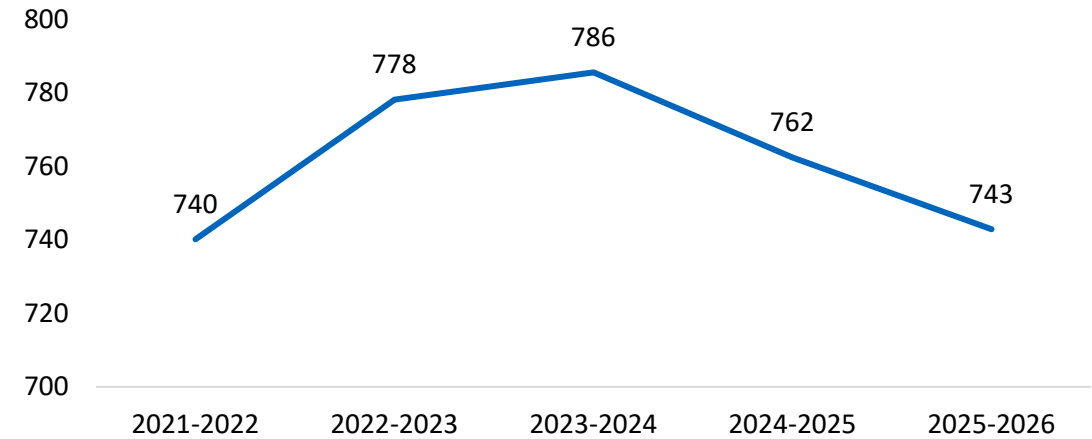
FY 2025-26 actuals, all divisions. Salaries \$151.2M + benefits \$82M = \$233.2M

Student FTES and Employee FTE Trends

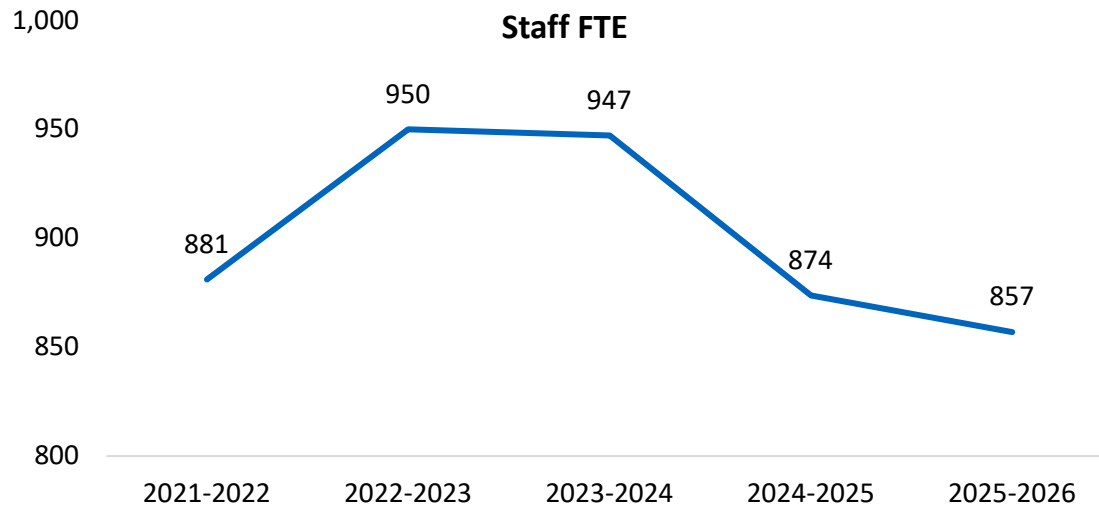
Student FTES



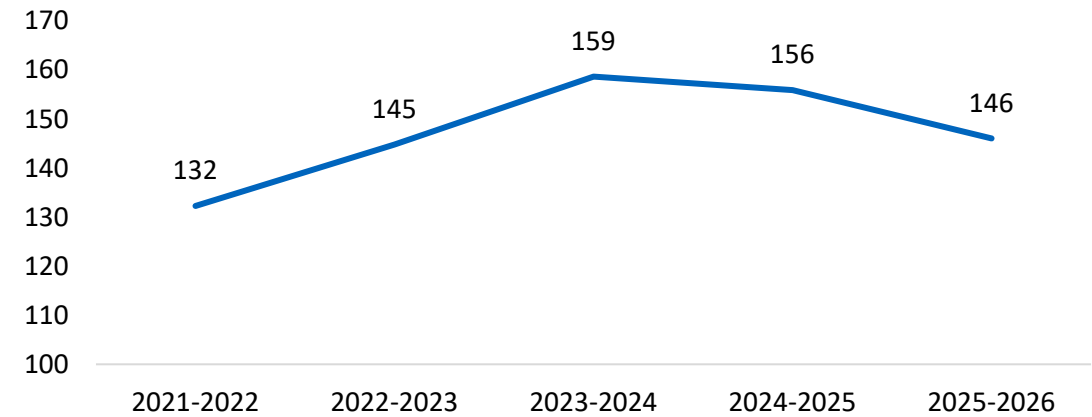
Instructional Faculty FTE



Staff FTE



MPP FTE



Budget balance available: three-year trend

Division	FY 2023–24	FY 2024–25	FY 2025–26
President's Division	65,657	119,195	86,946
Academic Affairs	(4,118,298)	(10,446,617)	(19,243,043)
Student Affairs	1,339,091	2,152,558	1,492,180
Finance, Technology & Operations	54,308	1,814,291	(551,099)
University Advancement	230,263	554,161	747,608
Human Resources	201,457	583,122	540,282
Strategic Enrollment Mgmt & Mktg	–	338,892	145,036
Central	25,341,715	27,103,704	39,184,229
Total	\$23,114,195	\$22,219,306	\$22,402,137

\$22.4M

Total balance available at FY 2025–26 close; steady at \$22–23M for three years

\$39.2M

Held centrally at FY 2025–26 close, detailed on the next slide

Operating fund budget balance available (BBA) at fiscal close, by division cost center. Amounts in parentheses are negative balances.

Central reserves at fiscal close, June 30, 2026

Reserve	Designation	Amount
Benefits Pool	Outstanding commitments	7,141,370
Capital Projects	Outstanding commitments	4,678,680
University Contingency	Economic uncertainty	17,317,529
Strategic Plan Initiatives (FY 24/25 & 25/26)	Outstanding commitments	654,815
SUG / Summer Financial Aid / State Fellowships	Financial aid	188,425
Summer Sessions	Outstanding commitments	7,071,163
CEGE Building MOU	Future debt service	2,048,105
Time, Place & Manner Policy (CO initiative)	Outstanding commitments	84,142
Total		\$39,184,229

\$39.2M

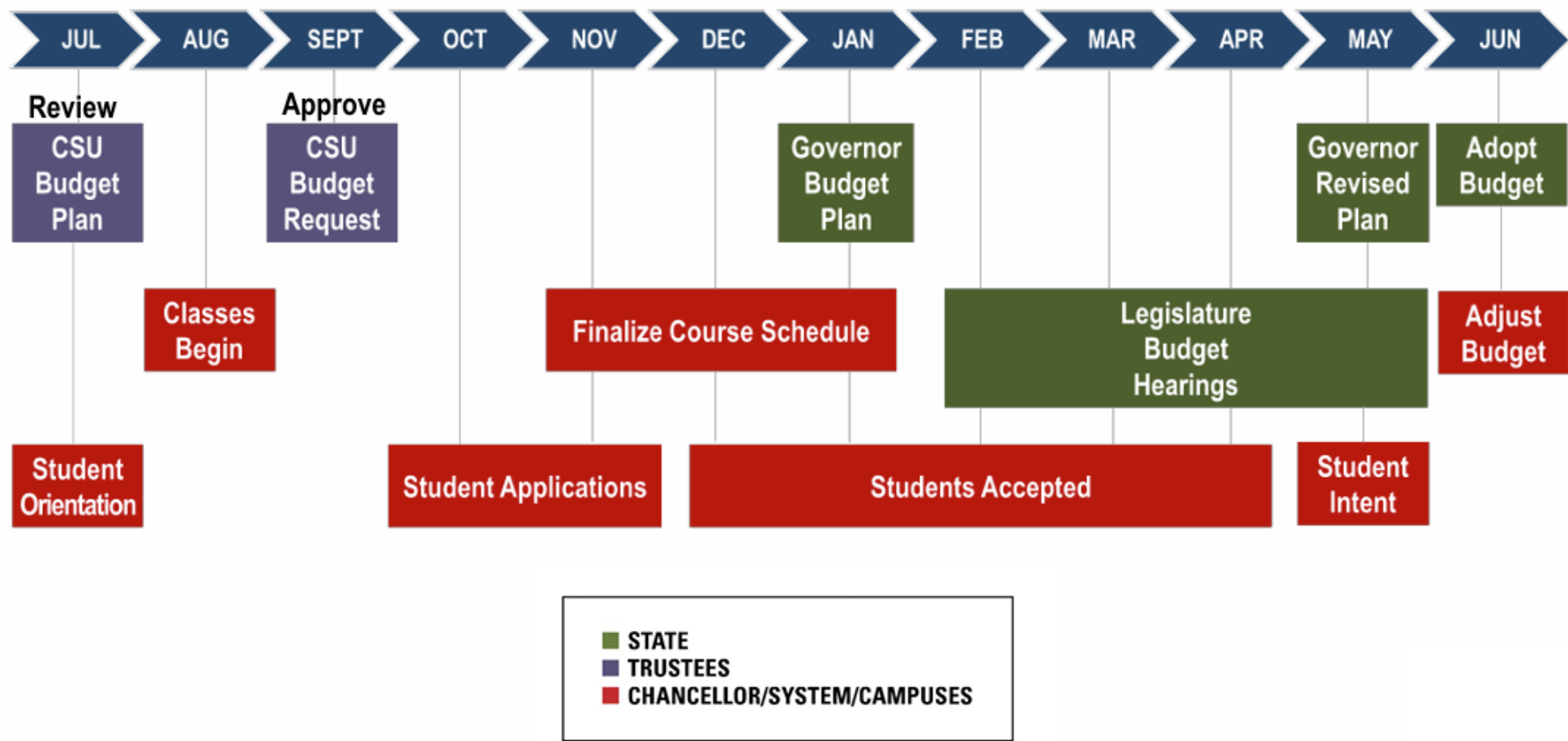
Total central reserves at June 30, 2026

\$17.3M

University contingency for economic uncertainty, about 5.5% of the FY 2026–27 operating budget

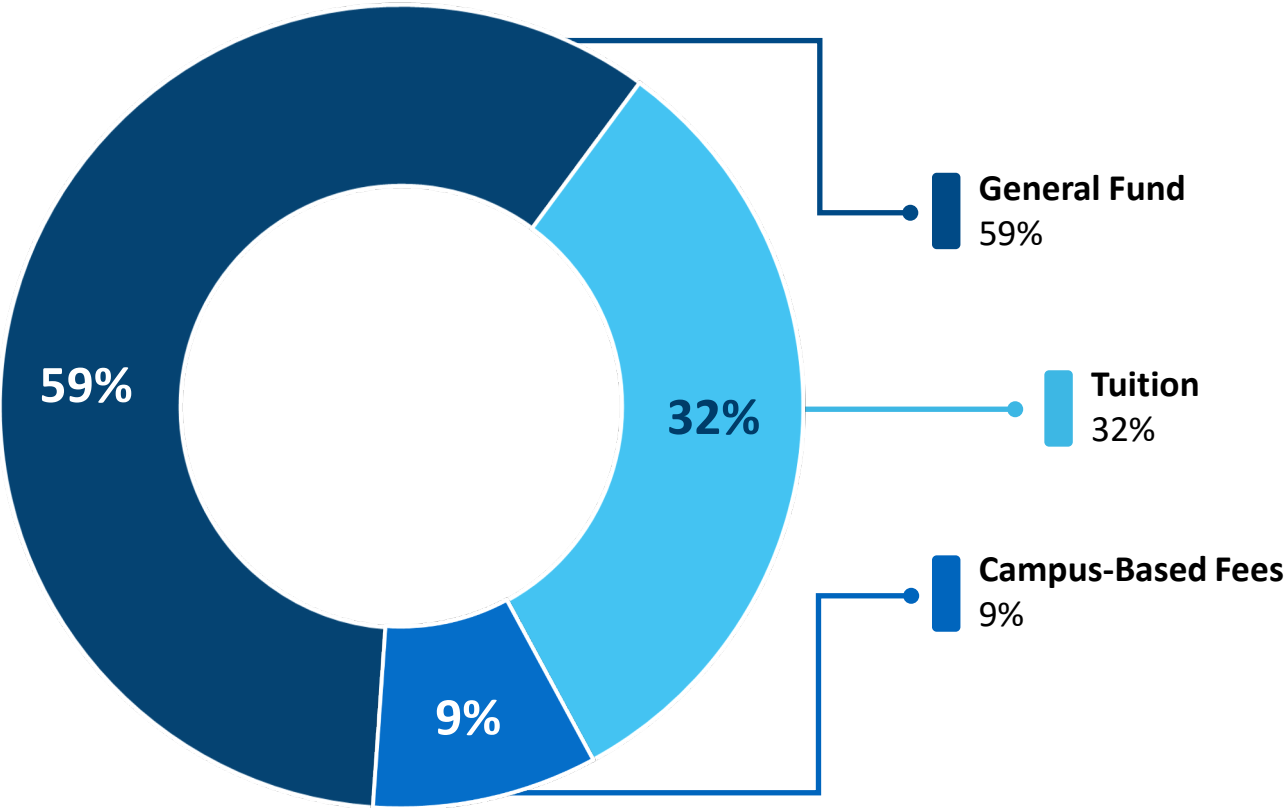
Central reserves equal the "Central" line of the budget balance available on the previous slide.

How the CSU budget comes together



2026–27 CSU operating budget: \$9.4 billion

Funding sources



\$9.4B

Total CSU operating budget, 2026–27

59%

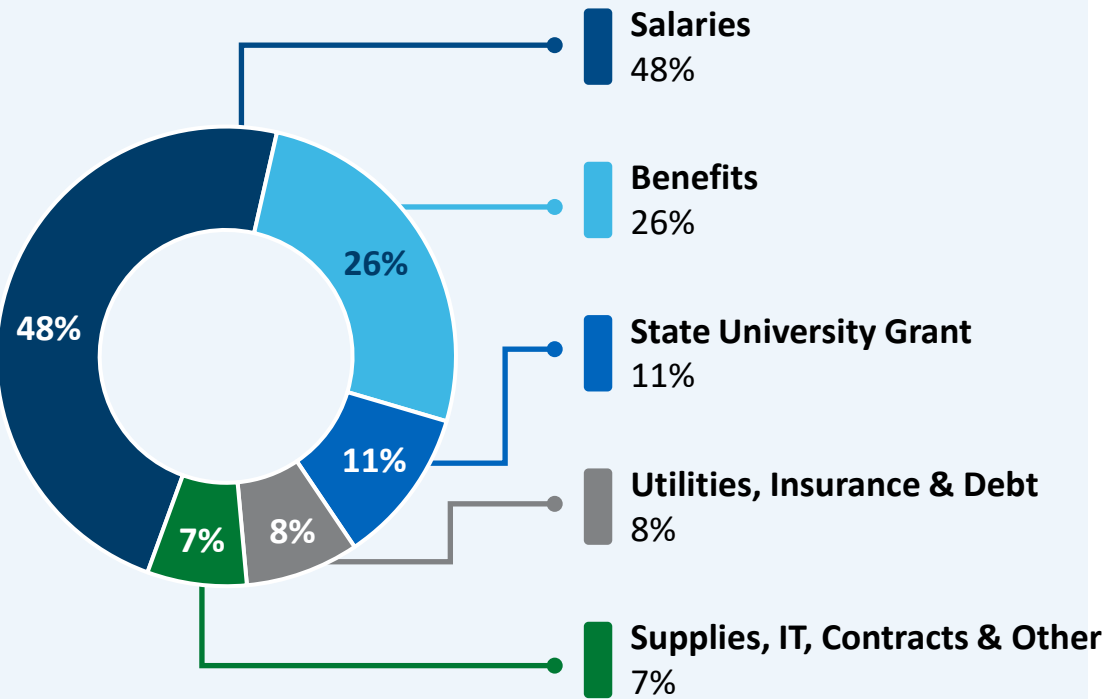
from the state
General Fund

41%

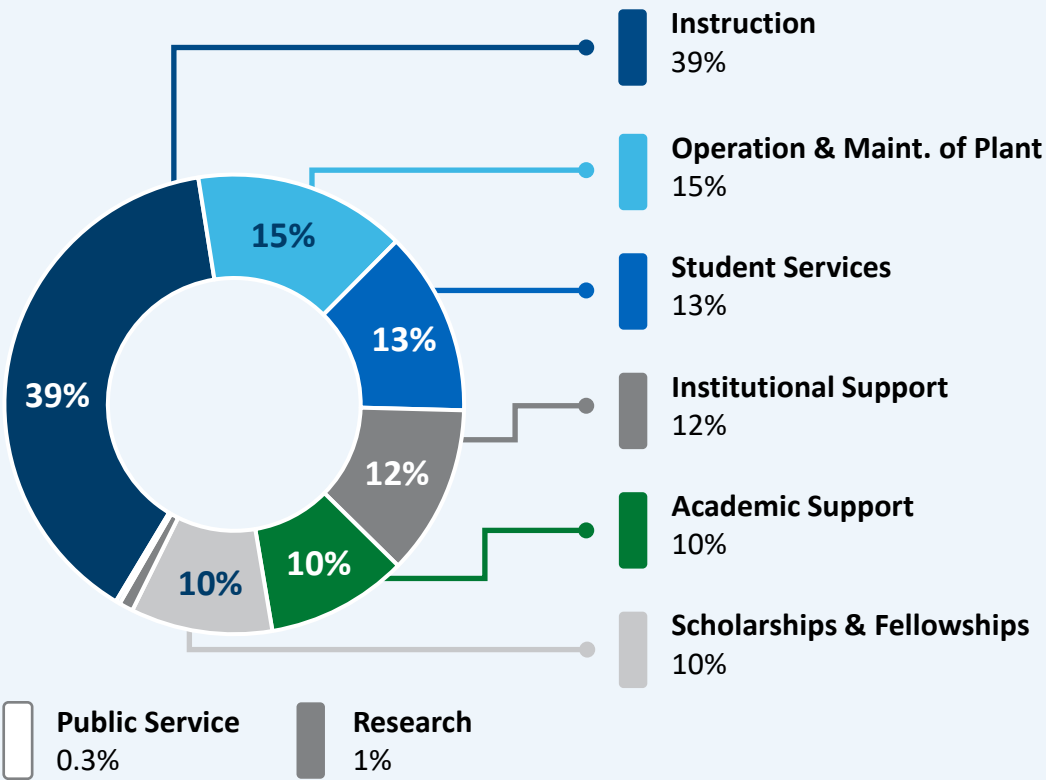
from tuition and
campus-based
fees

How the CSU's \$9.4 billion is used

Uses by category

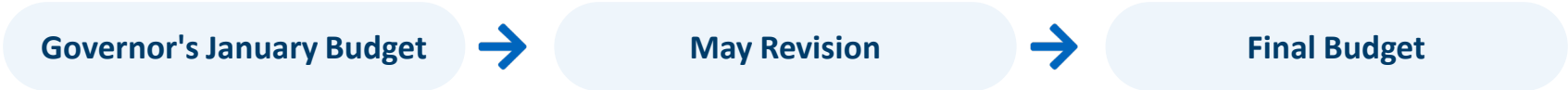


Uses by program

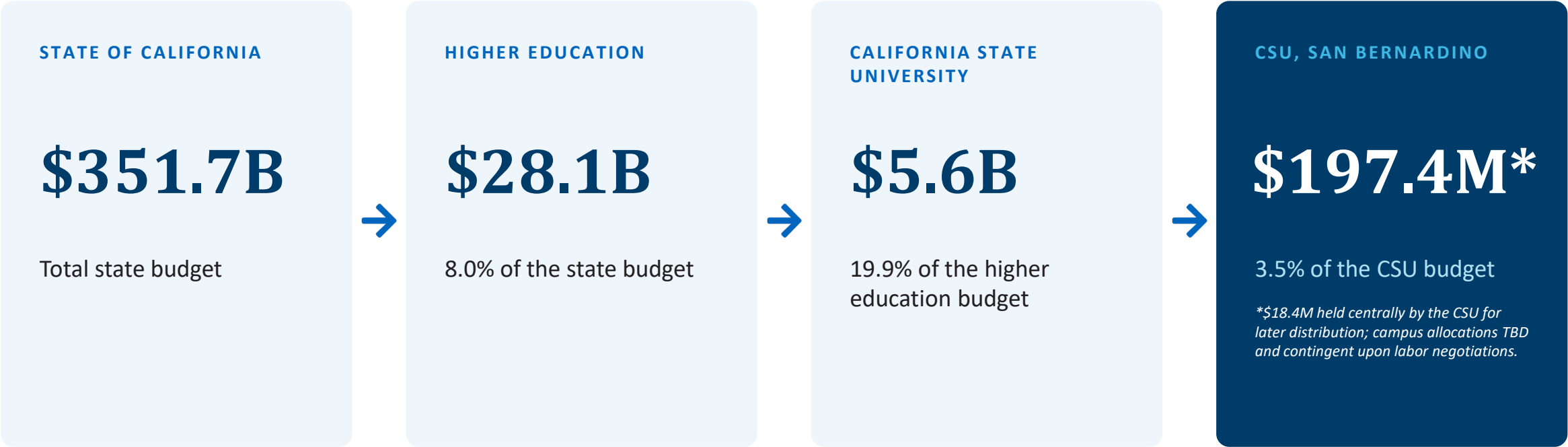


FY 2026–27 state budget flow

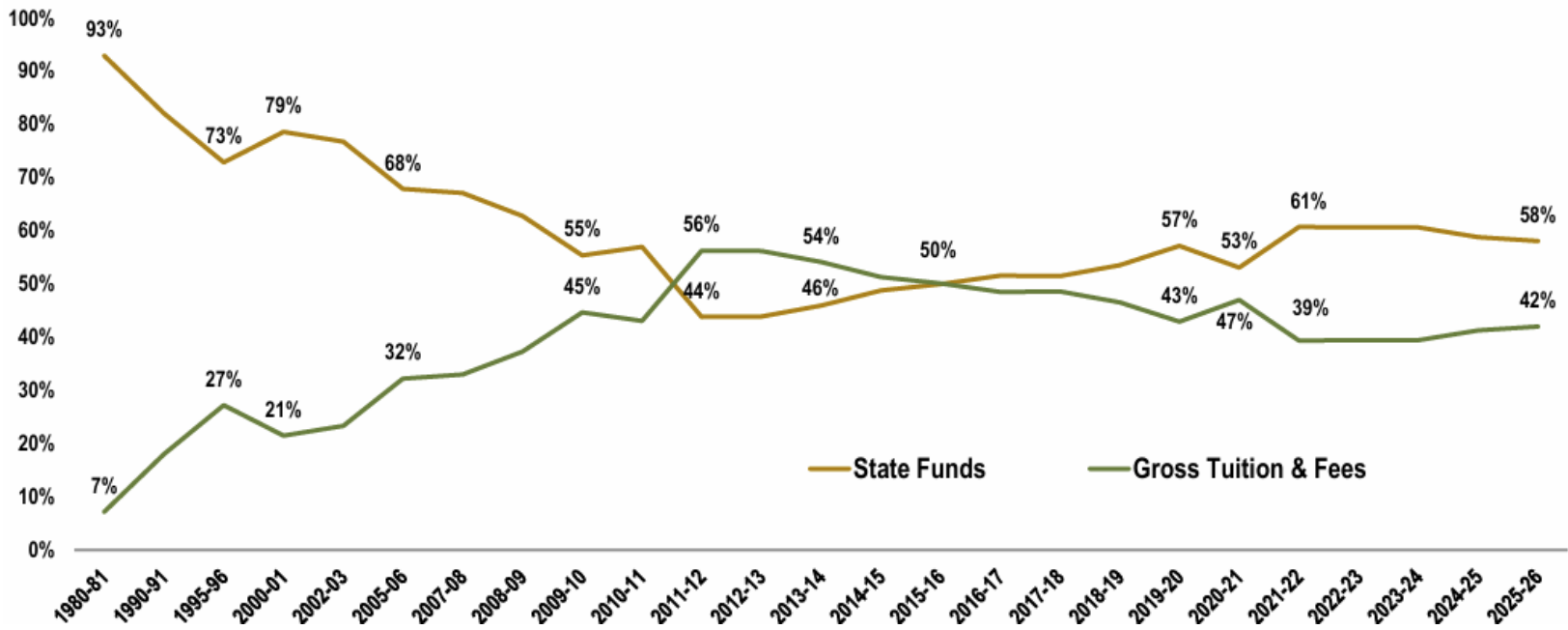
HOW THE STATE BUDGET IS SET



FY 2026–27 ALLOCATIONS



45 years of change in how the CSU is funded



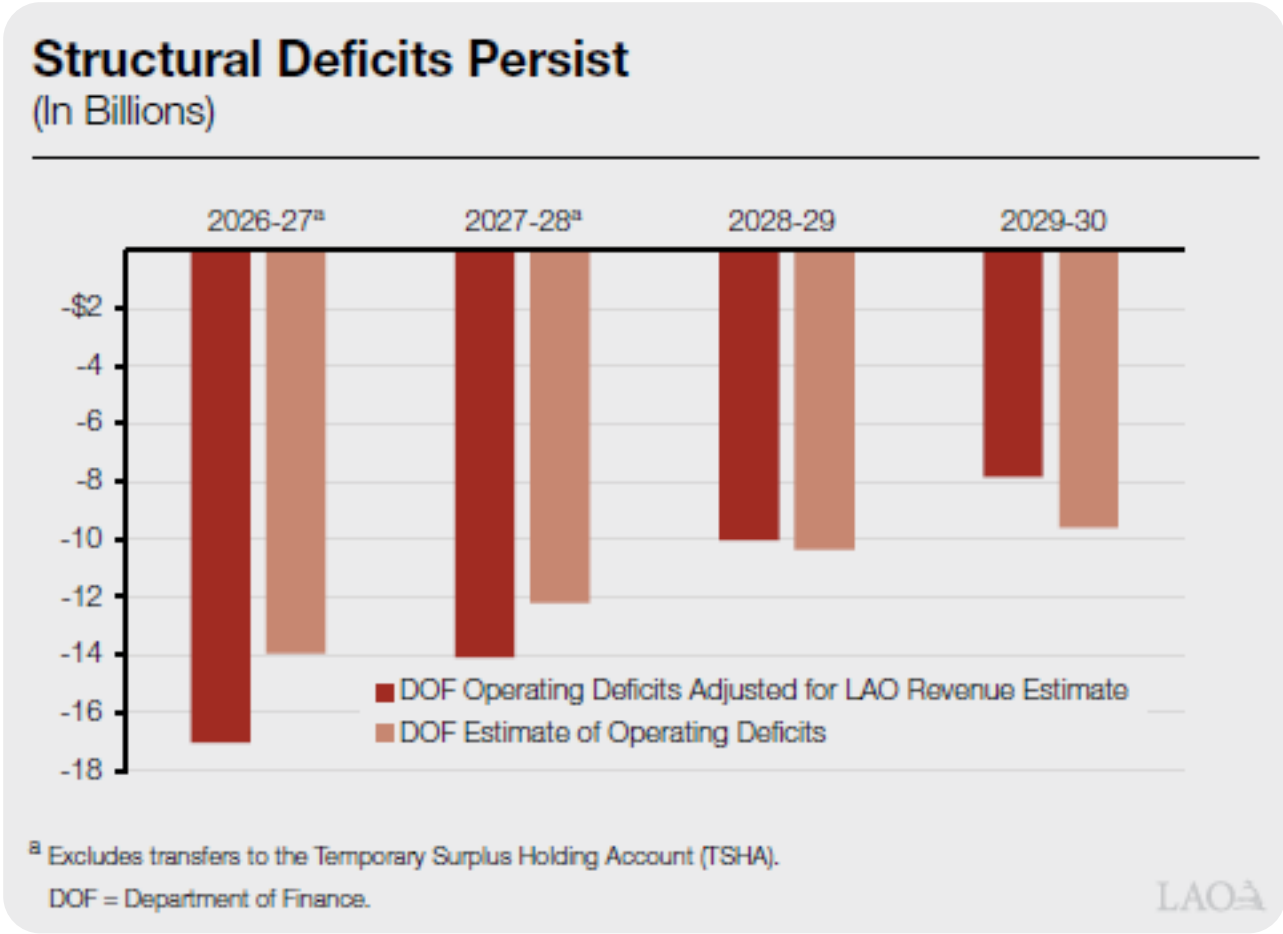
93%

State share of CSU funding in 1980–81 (tuition and fees: 7%)

58%

State share in 2025–26 (tuition and fees: 42%)

State of California: structural deficit projection



Deficits every year

Operating deficits are projected in every year through 2029–30.



Two estimates, one message

Department of Finance and LAO-adjusted estimates both show multibillion-dollar gaps.



Pressure on higher ed

Ongoing state shortfalls create potential pressure on future CSU funding.

FY 2026–27 Governor's June budget

CSU FUNDING*

\$264.9M

Compact investment, FY 2026–27
(full funding)

\$100.9M

Compact investment, FY 2025–26
(partial funding)

\$143.8M

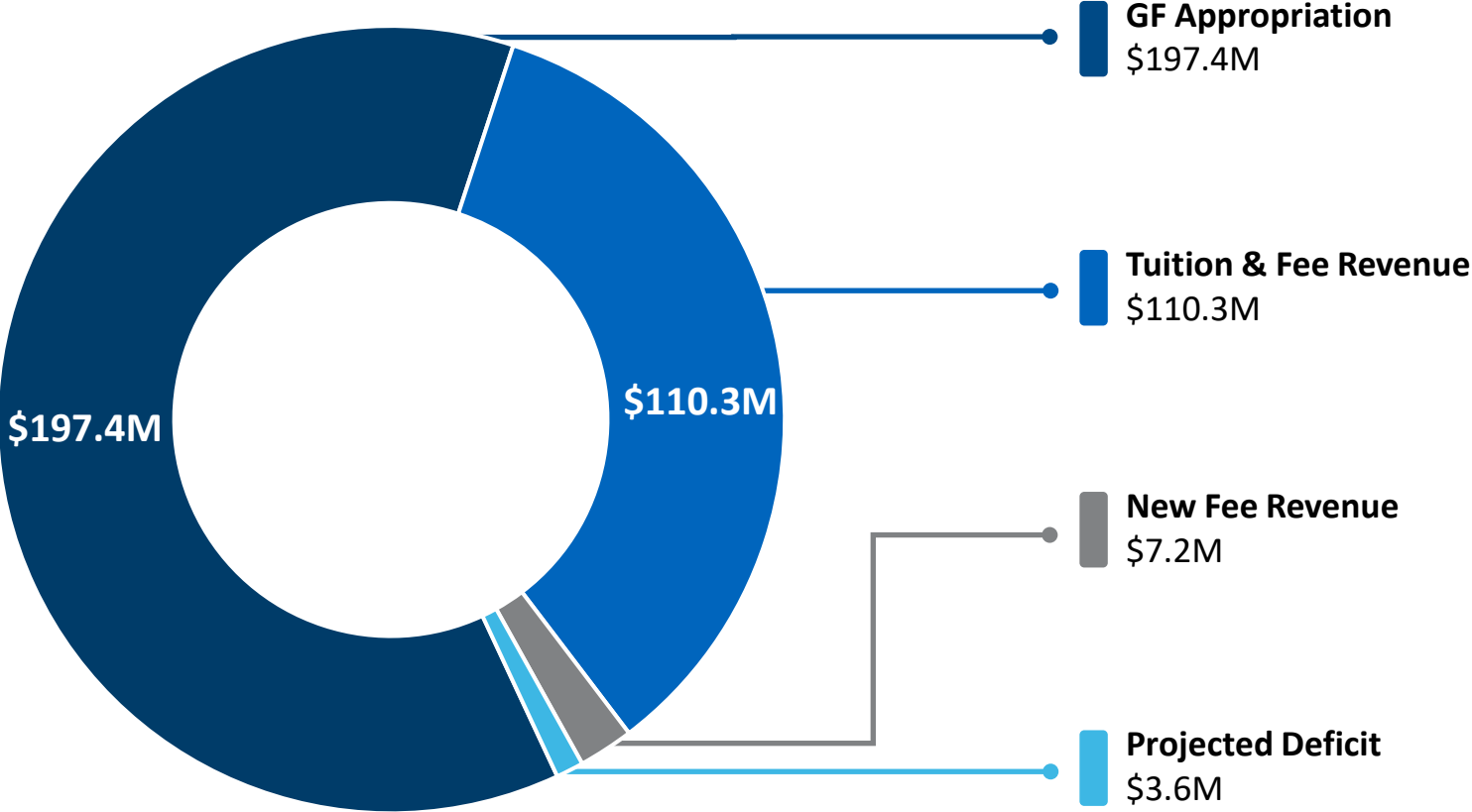
Restoration of the FY 2025–26
baseline reduction

Key takeaways

- ✓ CSU funding preserved in the short term
- ✓ Ongoing state structural deficit (over \$10B annually)
- ✓ Prior-year funding still partially deferred
- ✓ Potential future pressure on higher education funding

**Funds held centrally by the CSU for later distribution; campus allocations TBD and contingent upon labor negotiations.*

FY 2026–27 CSUSB budget outlook

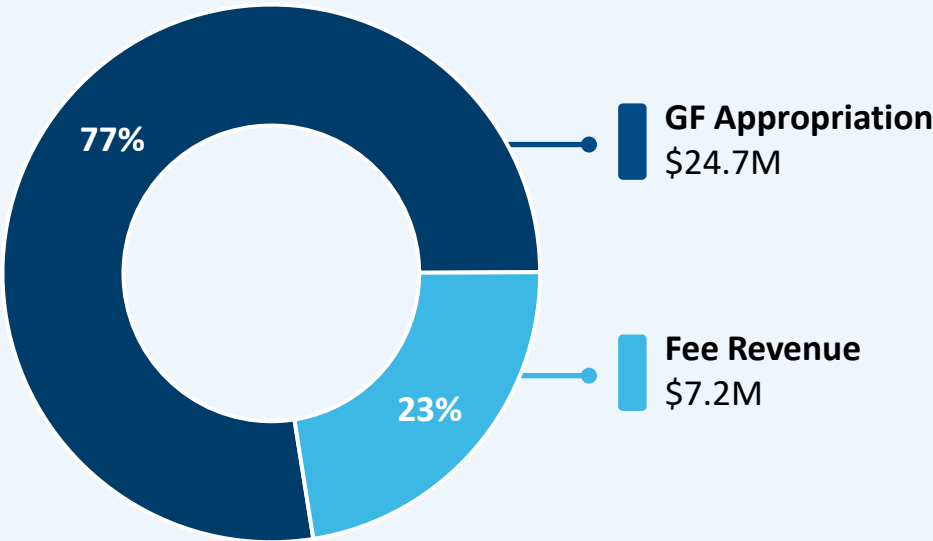


\$314.9M
Projected operating budget, FY 2026–27

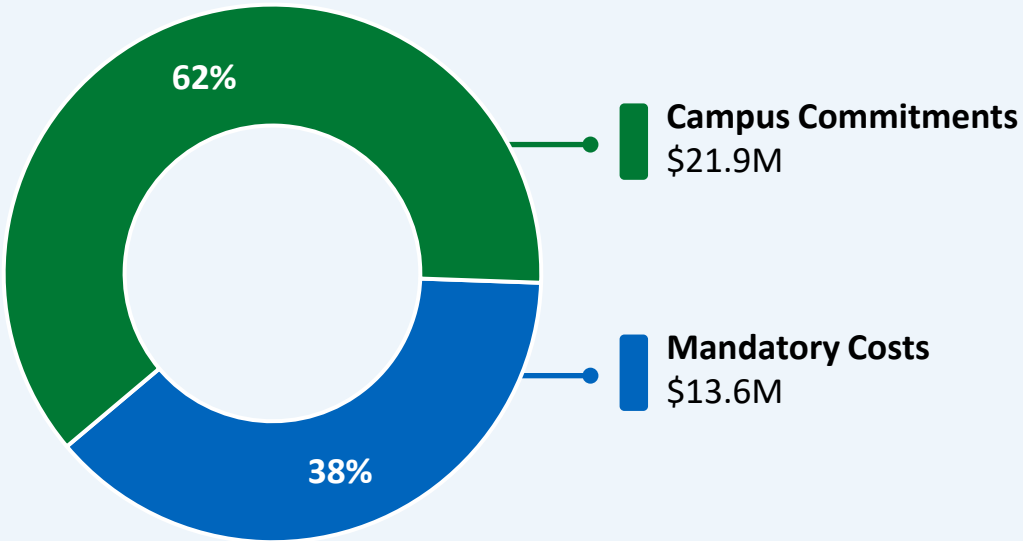
\$3.6M
Projected deficit: about 1% of the operating budget

FY 2026–27 new sources and uses of funds

Sources of funds: \$31.9M



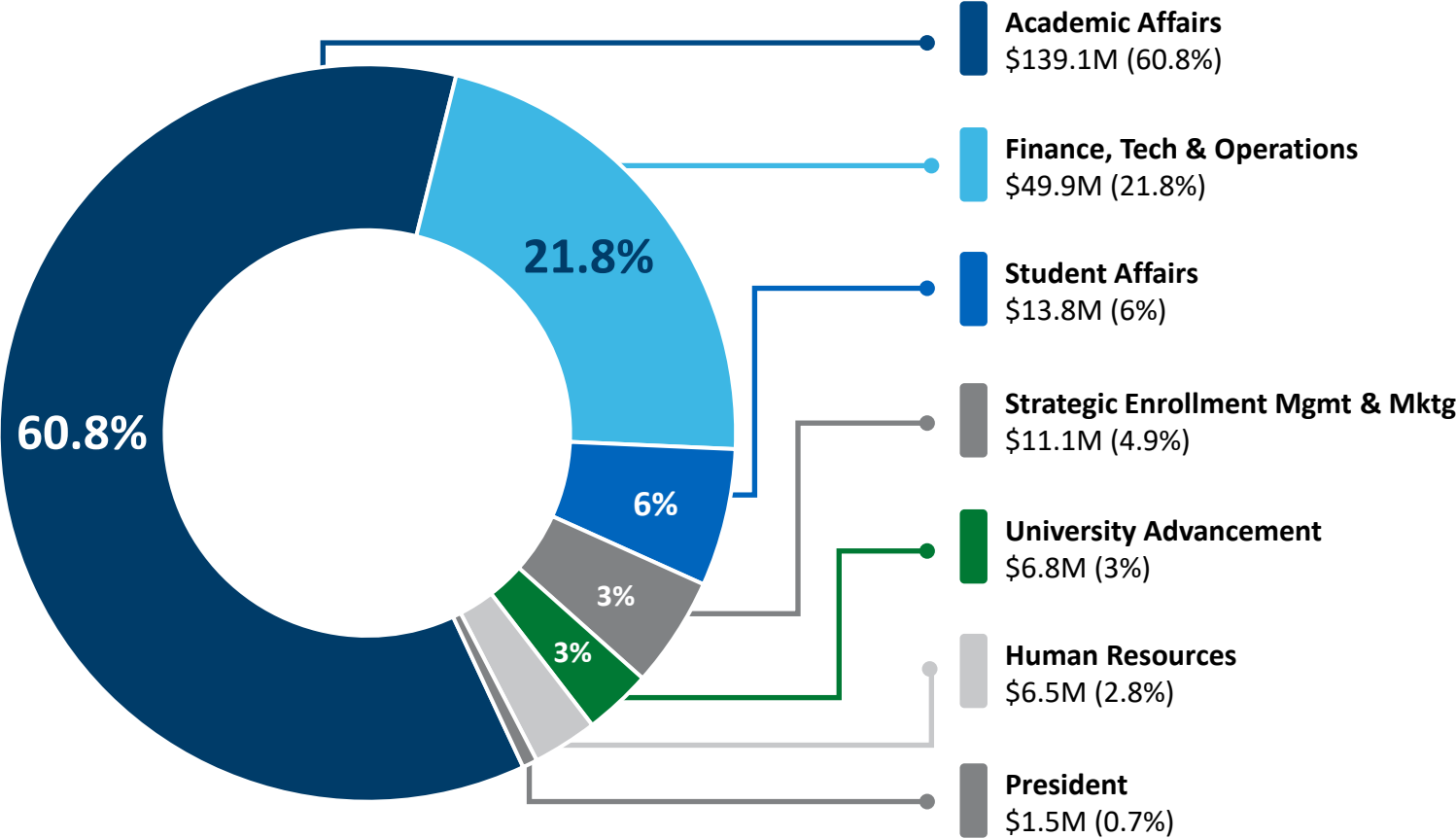
Uses of funds: \$35.5M



New uses exceed new sources by \$3.6M — the projected deficit for FY 2026–27

FY 2026–27 CSUSB division base budget

Original base budget, including benefits



\$139.1M

Academic Affairs: 60.8% of the division base budget

\$49.9M

Finance, Technology & Operations: 21.8%

FY 2026–27 CSUSB final budget

SOURCES OF FUNDS (new revenue)		BUDGET PLAN
STATE OPERATING FUND		
1	Total Base Appropriation ¹	24,729,500
CAMPUS REVENUE		
2	Total Campus Base Fee Revenue	7,207,000
3	Total New Sources	31,936,500
17	Net Budget Balance – Surplus/(Deficit)	(3,603,833)
18	Deficit Mitigation ²	10,225,267
19	Adjusted Base Budget Surplus/(Deficit)	6,621,434

¹ ~\$18.4M held centrally by the CSU for later distribution; campus allocations TBD and contingent upon labor negotiations.

² SEMM excluded from deficit mitigation plan (6% one-time reduction).

USES OF FUNDS (new expenditures)		BUDGET PLAN
MANDATORY COSTS		
4	Retirement Adjustment	4,769,000
5	Campus Mandatory Costs (Health, Liability, Utility)	1,958,000
6	State University Grant (SUG) Adjustment	6,854,000
7	Subtotal, Mandatory Costs	13,581,000
CAMPUS COMMITMENTS		
8	2023–2028 Strategic Plan	1,281,495
9	FY 26/27 Campus Other Commitments	1,000,000
10	Baseline FY 24/25 GSI	10,861,389
11	Baseline FY 24/25 Minimum Wage Increase	131,000
12	Baseline FY 25/26 STEP Increases	1,429,449
13	Baseline FY 25/26 Cabinet Commitments	1,700,000
14	Baseline Potential Compensation Allocation	5,556,000
15	Subtotal, Campus Commitments	21,959,333
16	Total Base Mandatory Costs & Campus Commitments	35,540,333

Fiscal prudence strategies



Align staffing & instruction

Adjust hiring and positions, course offerings and faculty and staff recruitment to strategic priorities.



Streamline operations

Advance PILOT and expense controls while protecting the academic mission.



Leverage CSU collaboration

Expand shared efficiencies through CSU Buy, Concur, the Cyber Fusion Center and other systemwide initiatives.



Prioritize essential investments

Defer non-essential purchases and capital projects.



Deploy new revenues strategically

Use enrollment, grants and philanthropy to offset reductions and strengthen reserves.



Maximize PaCE resources

Leverage Professional and Continuing Education dollars to support institutional priorities.

Fiscal prudence protects the academic mission today while building financial resilience for tomorrow.

FY 2026–27 all-university budget

Fund	Budget (\$M)
Operating Fund Budget	314.9
Lottery Education Fund	2.0
FEE FUNDS	
Student Success Initiatives (SSI) ¹	3.9
Instructionally Related Activities (IRA) Fees	1.6
SELF-SUPPORT ENTITIES	
Extended and Global Education	16.2
Student Health Center	8.7
Housing and Residential Education (DHRE)	16.2
Parking and Transportation Services	6.5
Associated Students, Inc. (ASI)	2.3
Philanthropic Foundation	1.1
Santos Manuel Student Union (SMSU)	18.3
University Enterprises Corporation (UEC)	8.9
Total	400.7

¹ Restricted for Student Success Initiatives

\$400.7M

Total all-university budget, FY 2026–27

\$314.9M

Operating fund: about 79% of the total

THE ANNUAL BILL

Campus fees are about one in every four dollars a full-time student pays

\$6,838

Systemwide tuition • 73%

Set by the CSU Board of Trustees;
\$3,419 per semester

\$2,510

Mandatory campus fees • 27%

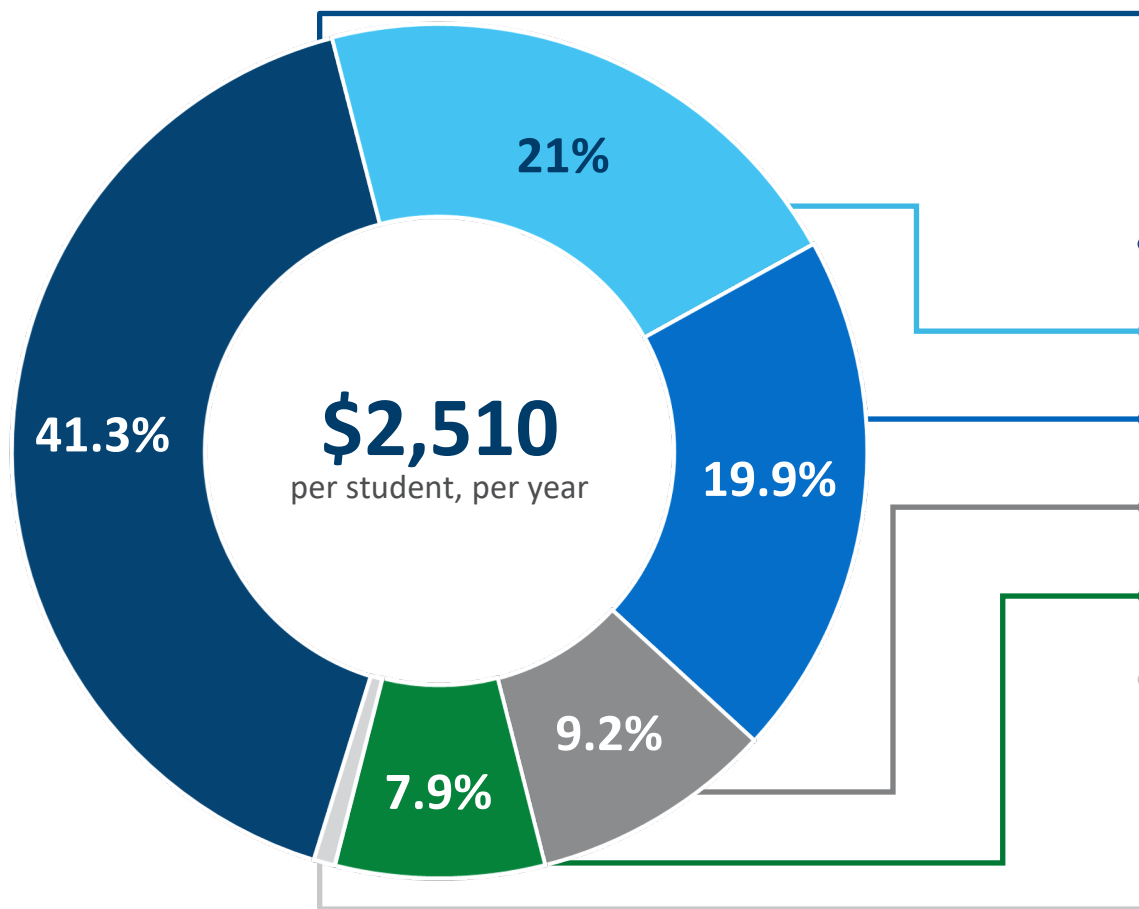
\$1,301.32 fall + \$1,208.56 spring; stay
stay on campus to serve students

\$9,348

Total per year

Before financial aid; excludes housing,
books and course or lab fees

Full-time (6.1+ units) CA-resident undergraduate, Fall 2026 + Spring 2027. Source: CSUSB Student Financial Services, Academic Year 2026–2027 fee schedule.



WHERE THE \$2,510 GOES

Four fees fund 91% of what students pay the campus

Student Union & Rec/Wellness	\$1,036	41.3%
Health Services & Facilities	\$527	21.0%
Instructionally Related Activities	\$501	19.9%
Student Success Initiative	\$230	9.2%
ASI & ASI Grant-in-Aid	\$198	7.9%
ID card & SIRF (opt-out)	\$19	0.8%
Total, per year	\$2,510	100%

Fall 2026 + Spring 2027 mandatory campus charges, full-time CA-resident undergraduate.
Source: CSUSB Student Financial Services, AY 2026–2027 “Mandatory Campus Fees Detail.”

WHAT EACH FEE BUYS

Every fee pays for a student-success lever

Fee	Per year	What it funds	Success lever
Student Union & Rec/Wellness	\$1,036	Santos Manuel Student Union, cultural and identity centers, Rec & Wellness Center, intramurals and student employment	Belonging, wellness
Health Services & Facilities	\$527	Student Health Center and Counseling & Psychological Services	Health, persistence
Instructionally Related Activities	\$501	Co-curricular learning tied to courses, athletics, arts, field and research experiences	High-Impact Practices
Student Success Initiative	\$230	Advising and retention, tutoring, Supplemental Instruction, mentoring, technology, career services	Retention, graduation, careers
ASI & Grant-in-Aid	\$198	Student government, clubs and programming; athletics grants-in-aid	Leadership, student voice
ID card & SIRF	\$19	Coyote ID; systemwide student advocacy (SIRF, opt-out)	Access, representation

Sources: CSUSB SFS AY 2026–27 fee schedule; CSUSB Student Success Initiative; Recreation & Wellness; ASI “Your Fees at Work.”

FY 2026–27 CSUSB's projected budget

	Budget Year FY 2024–25 (a)	Budget Year FY 2025–26 (b)	Planning Year FY 2026–27 (c)
1 Prior Fiscal Year Appropriation	\$168,188,000	\$185,489,000	172,686,000
2 Planning Year Appropriation	17,301,000	(12,803,000)	24,729,500 ¹
3 Total GF Appropriation	185,489,000	172,686,000	197,414,500
4 Campus Prior Year Fee Revenue/Other	104,452,868	106,936,942	110,269,507
5 Planning Year Fee Revenue	3,061,429	3,332,565	7,207,000
6 Total Tuition & Fee Revenue	107,514,297	110,269,507	117,476,507
7 Total Resources	293,003,297	282,955,507	314,892,007
8 Planning Year's Increase (Decrease) From Prior Year	20,362,429	(9,470,435)	31,936,500
9 Planning Year Campus Commitments	40,779,662	3,432,445	35,540,333
10 Planning Year's Budget Surplus/(Deficit)	(20,417,233)	(12,902,880)	(3,603,833)
11 Deficit Mitigation	(20,417,233)	(17,075,878)	(10,225,267) ²
12 Adjusted Base Budget Surplus/(Deficit)	–	\$4,172,998	\$6,621,434

¹ ~\$18.4M held centrally by the CSU for later distribution; campus allocations TBD and contingent upon labor negotiations.

² SEMM excluded from deficit mitigation plan (6% one-time reduction).

Financial Transparency Portal

CSUSB's Financial Transparency Portal presents the university's budgets and expenses dynamically, so anyone can explore the numbers behind today's presentation.



Budgets and expenses, presented dynamically



Graphical views you can select and explore



Questions are always welcome



VISIT csusb.edu/budget/fiscal-information/financial-transparency



Financial Transparency Portal

Data Visualization

In an effort to provide greater financial transparency, California State University, San Bernardino has launched this financial transparency tool that dynamically presents the University's budgets and expenses. This information is displayed in various graphical formats that can be selected by the user.

QUESTIONS & ANSWERS

Thank you

We welcome your questions, ideas and feedback.

Explore the numbers: csusb.edu/budget

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