

**CALIFORNIA STATE UNIVERSITY
SAN BERNARDINO**

FY 2026-27 Operating Budget

Governor's Proposed Budget – January 2026

University Budget Advisory Committee (UBAC)

February 27, 2026

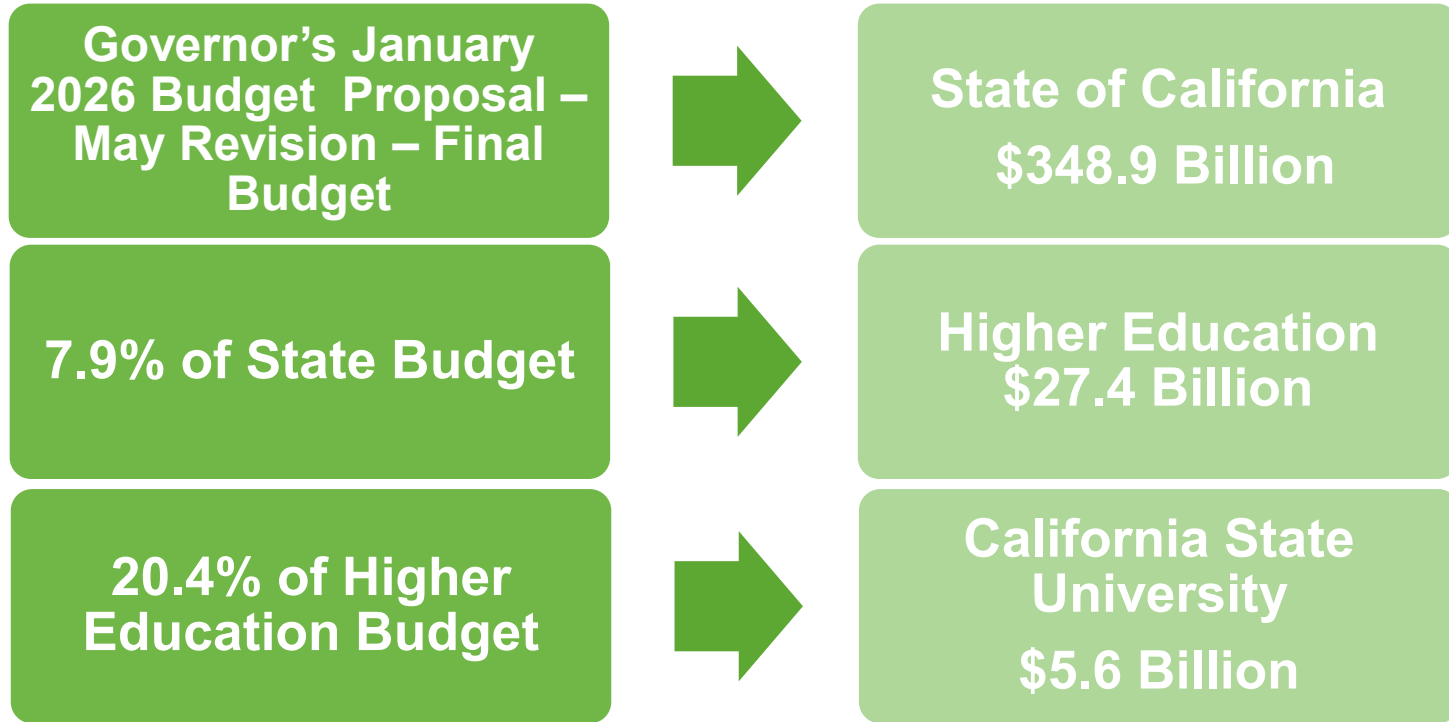


CSUSB

WE DEFINE THE

Future

GOVERNOR'S JANUARY 2026 BUDGET PROPOSAL FOR FY 2026-2027



- Greater than expected state revenue in FY 25/26 is reflected in the modest overall shortfall of \$2.9B for FY 26/27
- Budget forecasts significant operating deficits through FY 29/30

Governor's January 2026 Budget Proposal for FY 2026-2027

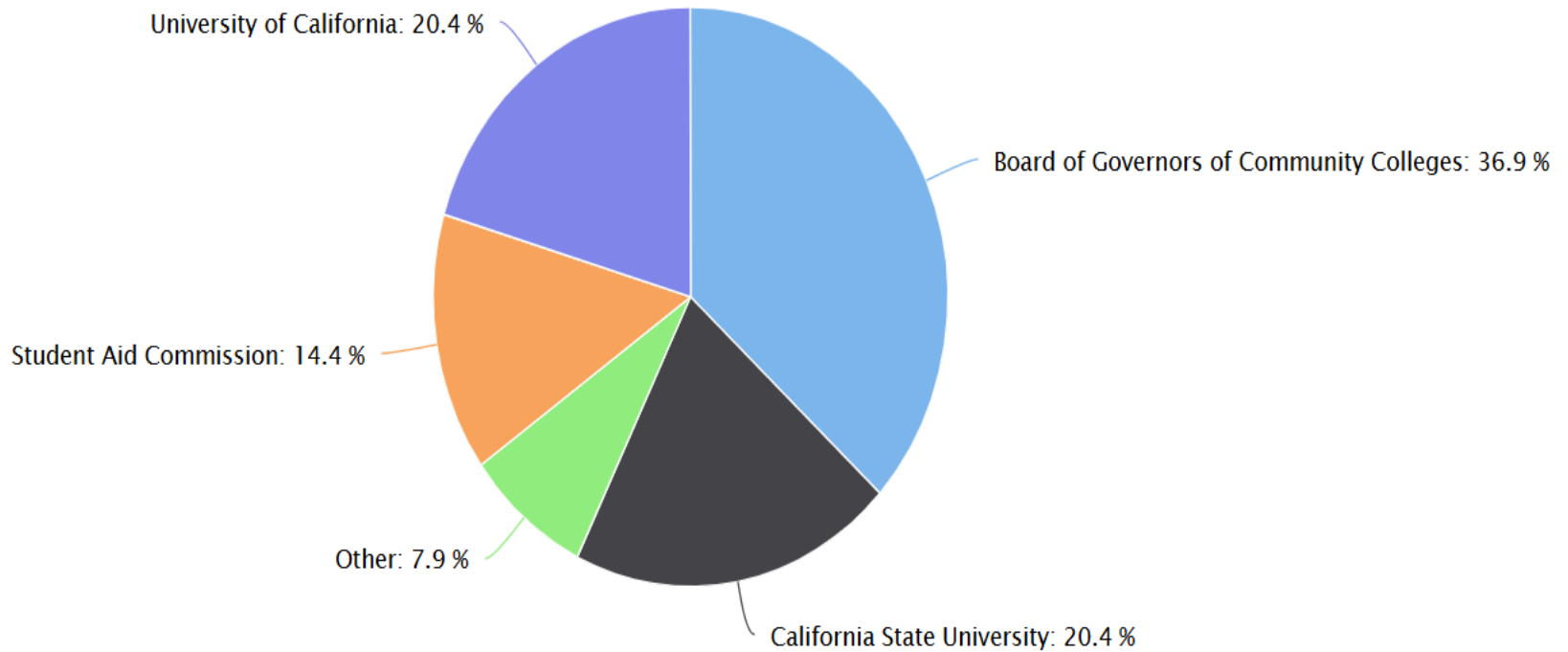
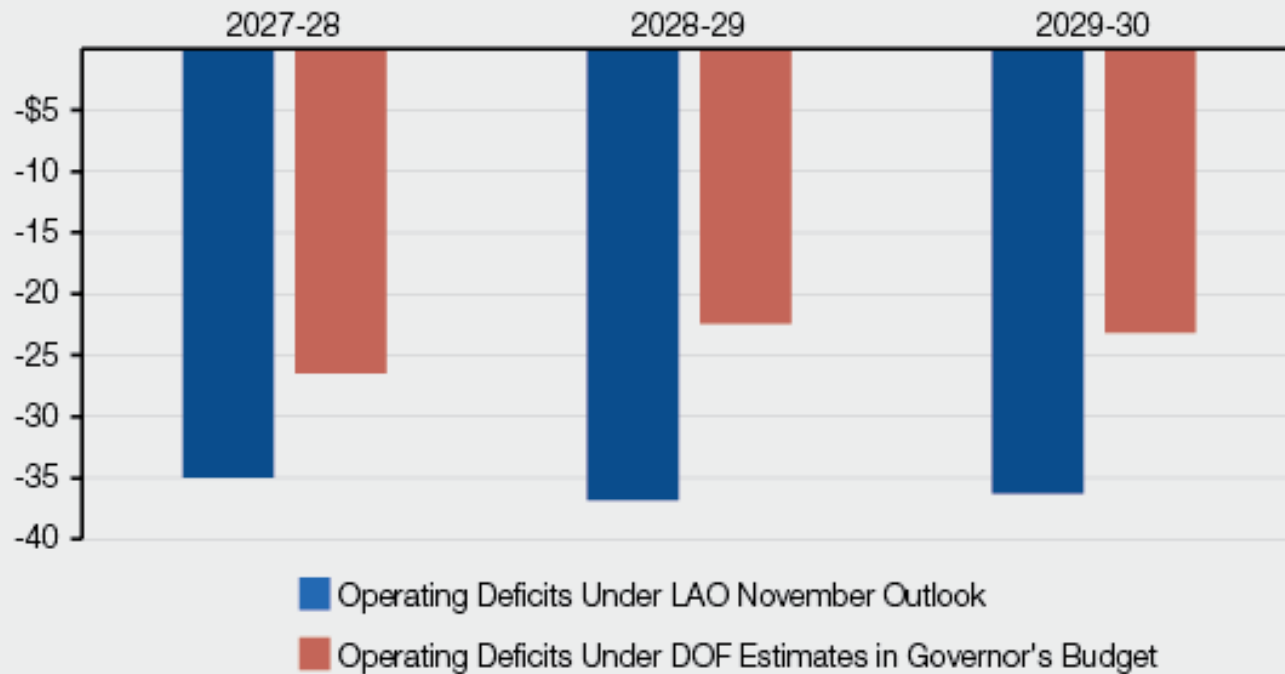


Figure 2

Chronic Multiyear Budget Deficits



DOF = Department of Finance.

LAOA

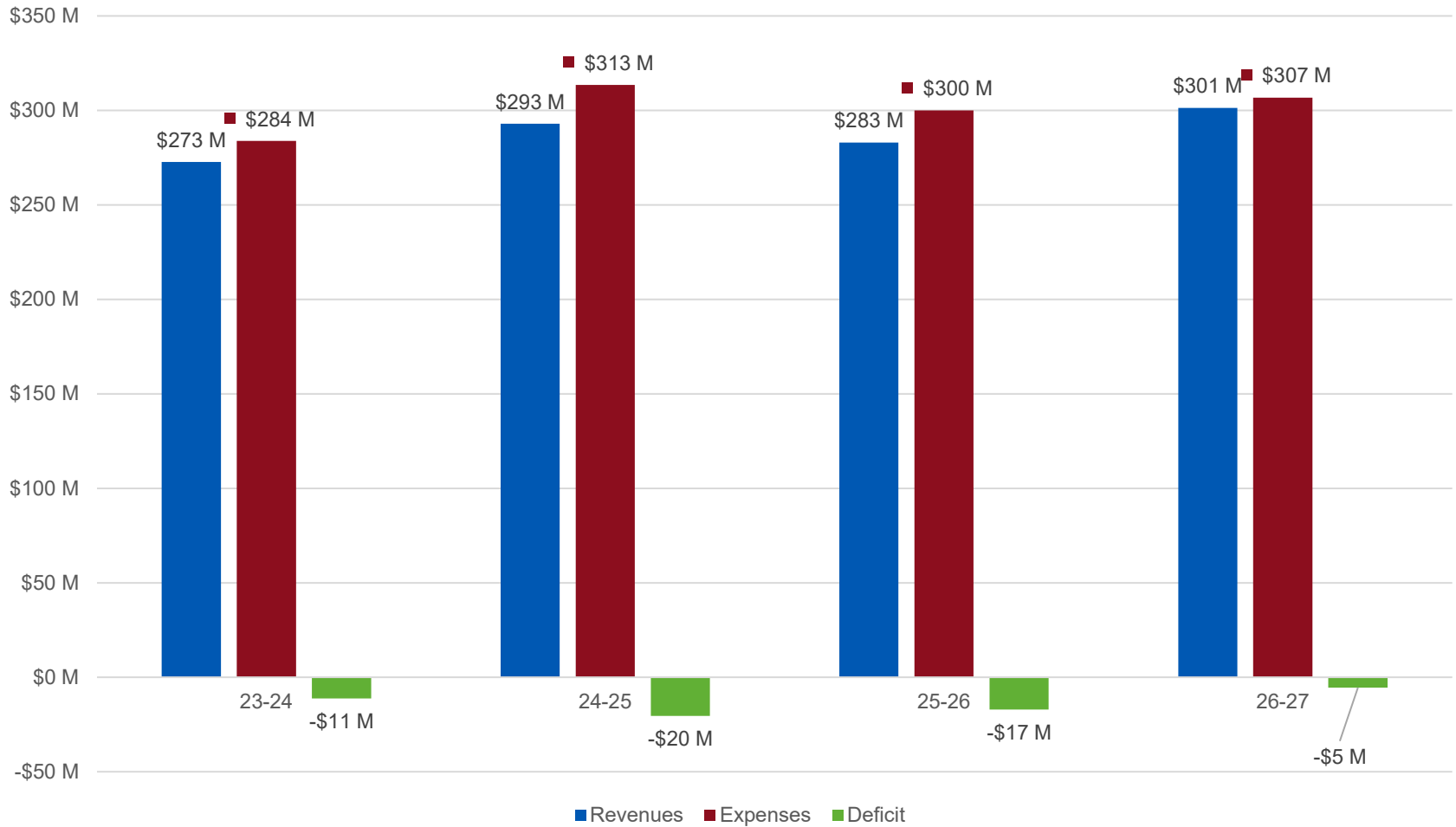
Source: Legislative Analyst's Office (LAO): https://lao.ca.gov/reports/2026/5101/2026-27_Budget_Overview_011226.pdf

GOVERNOR'S JANUARY 2026-27 BUDGET

- According to the Governor's January 2026 proposed budget, the CSU is proposed to receive \$365.7M in New Baseline Funding
- This Translates to \$12.8M in New Ongoing Funding for CSUSB
- While this is Good News for CSU and CSUSB, this Additional Funding will go towards mitigating a portion of previous three year's deficits
- Advocacy efforts are underway to receive full FY 25/26 compact funding and to restore baseline reduction from FY 25/26



CSUSB Multi Year Financial Landscape



MULTI-YEAR BUDGET

California State University, San Bernardino

Operating Fund - Multi-Year Budget

Based on Governor's January Budget Proposal

Assumptions:

1. \$264.8M Full Compact Funding for FY 26/27
2. \$100.9M Partial Compact Funding for FY 25/26
3. No restoration of \$143.8M FY 25/26 baseline reduction

Row #		Scenario #1			
		Final Budget	Budget Year	Planning Year	Future Year
		FY 2023-24 (a)	FY 2024-25 (b)	FY 2025-26 (c)	FY 2026-27 ⁴ (d)
1	Prior Fiscal Year Appropriation	159,914,000	\$168,188,000	\$185,489,000	172,686,000 ⁵
2	Planning Year Base Funding (Reduction)	8,274,000	11,173,000	(5,556,000) ¹	12,799,500
3	Reinstatement of GF Cut	-	-	4,048,000 ²	-
4	Repayment of \$144M Loan (One-Time)	-	-	-	-
5	Retirement Adjustment	-	-	(5,272,000) ³	-
6	FY 23/24 Compensation Funding	-	4,603,000	-	-
7	FY 24/25 Compensation Funding	-	1,525,000	-	-
8	Mandatory Costs (Health/Liability/Utility)	-	-	4,044,000	-
9	State University Grant Reduction	-	-	(3,418,000)	-
10	GF Adjustment	-	-	(6,649,000)	-
11	Total GF Appropriation	168,188,000	185,489,000	172,686,000	185,485,500
12	Campus Sources				
13	Campus Prior Year Fee Revenue/Other	112,034,187	104,452,868	106,936,942	110,269,507
14	Planning Year Fee Revenue	(7,581,320)	3,061,429	3,332,565	5,573,000
15	Total Tuition & Fee Revenue	104,452,868	107,514,297	110,269,507	115,842,507
16	Total Resources	272,640,868	293,003,297	282,955,507	301,328,007
17	Planning Year's Increase (Decrease) From Prior Year	1,270,035	20,362,429	(9,470,435)	18,372,500
18	Planning Year Campus Commitments	12,469,673	40,779,662	5,707,976	23,849,337
19	Planning Year's Budget Surplus (Deficit)	(11,199,638)	(20,417,233)	(15,178,411)	(5,476,837)
20	Deficit Mitigation	(11,199,638)	(20,417,233)	(17,075,878)	-
21	Adjusted Base Budget Surplus/(Deficit)	-	-	\$1,897,467	(\$5,476,837)

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 Compact fundings in FY 26/27 (and FY 27/28)

⁵ State did not restore \$143.8M base funding so prior year's baseline commitment was used.

MULTI-YEAR BUDGET

California State University, San Bernardino

Operating Fund - Multi-Year Budget

Assumes no new monies are received by state

Scenario #2

Row #		Final Budget FY 2023-24 (a)	Budget Year FY 2024-25 (b)	Planning Year FY 2025-26 (c)	Future Year FY 2026-27 ⁴ (d)
1	Prior Fiscal Year Appropriation	159,914,000	\$168,188,000	\$185,489,000	172,686,000 ⁵
2	Planning Year Base Funding (Reduction)	8,274,000	11,173,000	(5,556,000) ¹	-
3	Reinstatement of GF Cut	-	-	4,048,000 ²	-
4	Repayment of \$144M Loan (One-Time)	-	-	-	-
5	Retirement Adjustment	-	-	(5,272,000) ³	-
6	FY 23/24 Compensation Funding	-	4,603,000	-	-
7	FY 24/25 Compensation Funding	-	1,525,000	-	-
8	Mandatory Costs (Health/Liability/Utility)	-	-	4,044,000	-
9	State University Grant Reduction	-	-	(3,418,000)	-
10	GF Adjustment	-	-	(6,649,000)	-
11	Total GF Appropriation	168,188,000	185,489,000	172,686,000	172,686,000
12	Campus Sources				
13	Campus Prior Year Fee Revenue/Other	112,034,187	104,452,868	106,936,942	110,269,507
14	Planning Year Fee Revenue	(7,581,320)	3,061,429	3,332,565	5,573,000
15	Total Tuition & Fee Revenue	104,452,868	107,514,297	110,269,507	115,842,507
16	Total Resources	272,640,868	293,003,297	282,955,507	288,528,507
17	Planning Year's Increase (Decrease) From Prior Year	1,270,035	20,362,429	(9,470,435)	5,573,000
18	Planning Year Campus Commitments	12,469,673	40,779,662	5,707,976	11,399,948
19	Planning Year's Budget Surplus (Deficit)	(11,199,638)	(20,417,233)	(15,178,411)	(5,826,948)
20	Deficit Mitigation	(11,199,638)	(20,417,233)	(17,075,878)	-
21	Adjusted Base Budget Surplus/(Deficit)	-	-	\$1,897,467	(\$5,826,948)

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 Compact fundings in FY 26/27 (and FY 27/28)

⁵ State did not restore \$143.8M base funding so prior year's baseline commitment was used.

DEFICIT MITIGATION IN FY 25/26

- Overall reductions of approximately 10% across all divisions
- SEMM & HR were held harmless
- Approximately 4% base cut reductions and 6% one-time reductions

RECOMMENDATIONS FOR FY 26/27

- As we look towards FY 2026-2027, every percentage of unfunded potential compensation increase will cost CSUSB around \$2.5M, therefore, it is critical that the campus continue its fiscal prudence
- Our Recommendation is that 4% base cut reduction and the 6% one-time reduction from FY 25/26 remain intact and not be restored in FY 26/27
- However, if the Governor's January Budget Proposal holds for the final Budget in June, the FY 2024-2025 base salary adjustments will be allocated as baseline funds to Divisions
- One adjustment would be to include HR which would reduce the impact on other divisions and slightly increase it for others
- SEMM would continue to be held harmless.



ESTIMATED BASELINE INCREASES - FY 2026-27

Estimated Baseline Increases

Division	FY 24/25 GSI's	FY 25/26 CSUEU Step Increases	Total
President	23,256	-	23,256
Academic Affairs	5,787,374	253,623	6,040,997
Student Affairs	278,730	29,304	308,034
Finance, Tech, & Ops	1,323,738	577,182	1,900,920
University Advancement	207,636	47,334	254,970
Human Resources	188,784	41,664	230,448
Strategic Enrl Mgmt/Mktg	298,416	78,756	377,172
Central - Salary Related Benefit	2,753,455	401,586	3,155,041
Total Baseline Increases	10,861,389	1,429,449	12,290,838

ANY
QUESTIONS

