CALIFORNIA STATE UNIVERSITY SAN BERNARDINO
FY 26/27 Operating Budget

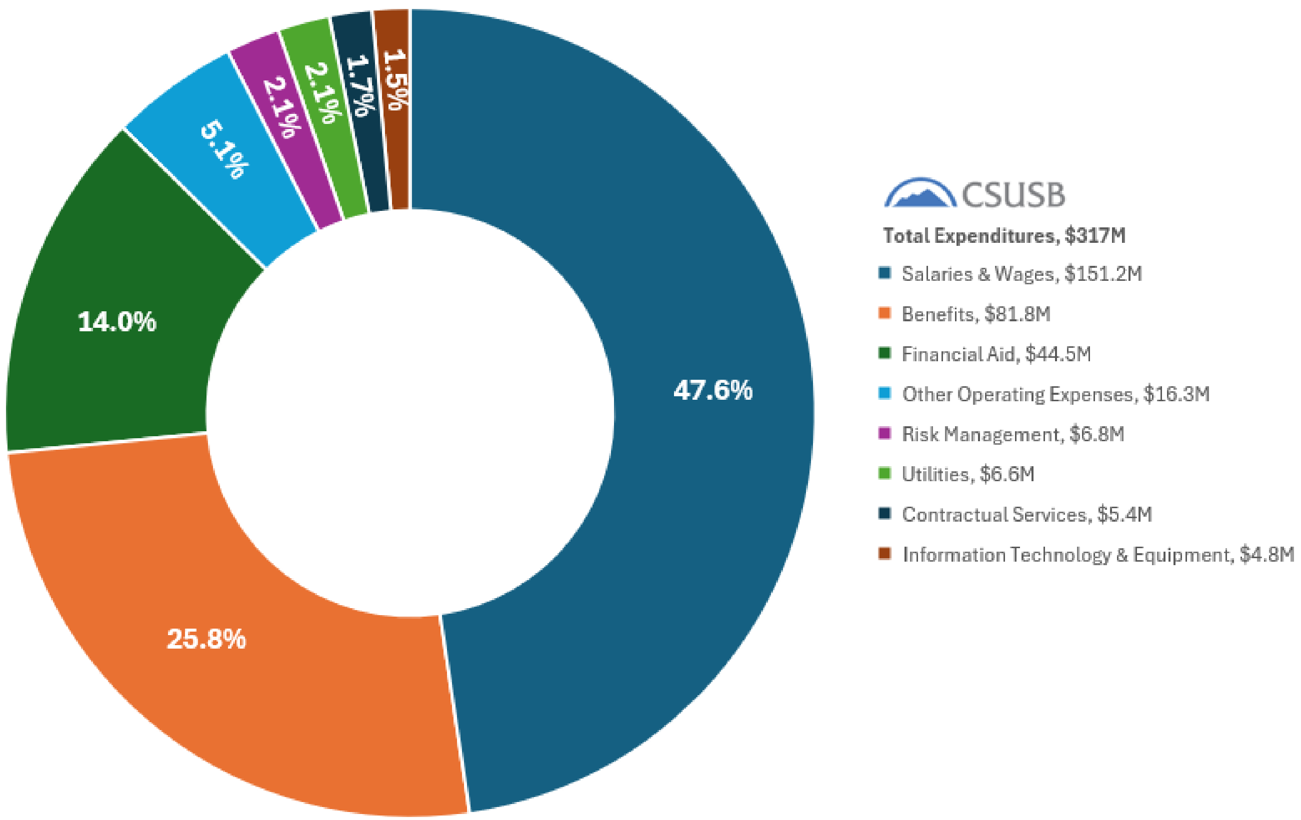
University Budget Advisory Committee (UBAC)
September 18, 2026

FY 2025-26 OPERATING BALANCE AT A GLANCE

Operating Fund Budget Balance Available (BBA) – June 30, 2026

		Actuals						
DIVISION COST CENTER	Revised Budget (a)	Salary & Wages (b)	Benefits (c)	Revenue (d)	OE&E (e)	Total Actuals (f=b+c+d+e)	Encumbrance (g)	Budget Balance Available (h=a-f-g)
PRESIDENT	1,169,206	1,036,680	-	-	45,064	1,081,744	516	86,946
ACADEMIC AFFAIRS	81,632,578	101,396,208	281,258	(6,030,742)	4,935,162	100,581,885	293,736	(19,243,043)
STUDENT AFFAIRS	13,278,639	7,455,760	124,286	(54,712)	3,513,632	11,038,966	747,492	1,492,180
FINANCE, TECHNOLOGY, & OPERATIONS	35,269,924	26,444,729	160,499	(2,737,485)	9,879,216	33,746,959	2,074,064	(551,099)
UNIVERSITY ADVANCEMENT	5,177,288	3,888,946	-	1,709	444,538	4,335,194	94,486	747,608
HUMAN RESOURCES	5,480,815	3,893,194	-	(21)	778,618	4,671,791	268,742	540,282
STRATEGIC ENROLLMENT MGMT & MKTG	8,434,445	7,101,789	-	(529,623)	1,320,989	7,893,154	396,255	145,036
CENTRAL	52,681,951	188,984	81,204,363	(131,441,536)	63,145,094	13,096,905	400,817	39,184,229
TOTAL	$203,124,845	$151,406,289	$81,770,407	($140,792,410)	$84,062,313	$176,446,599	$4,276,109	$22,402,137

OPERATING FUND EXPENSES IN FY 2025-26



OPERATING FUND BUDGET BALANCE
3 YR TREND

Operating Fund Budget Balance Available (BBA) at Fiscal Close

DIVISION COST CENTER	Budget Balance Available FY 23/24	Budget Balance Available FY 24/25	Budget Balance Available FY 25/26
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

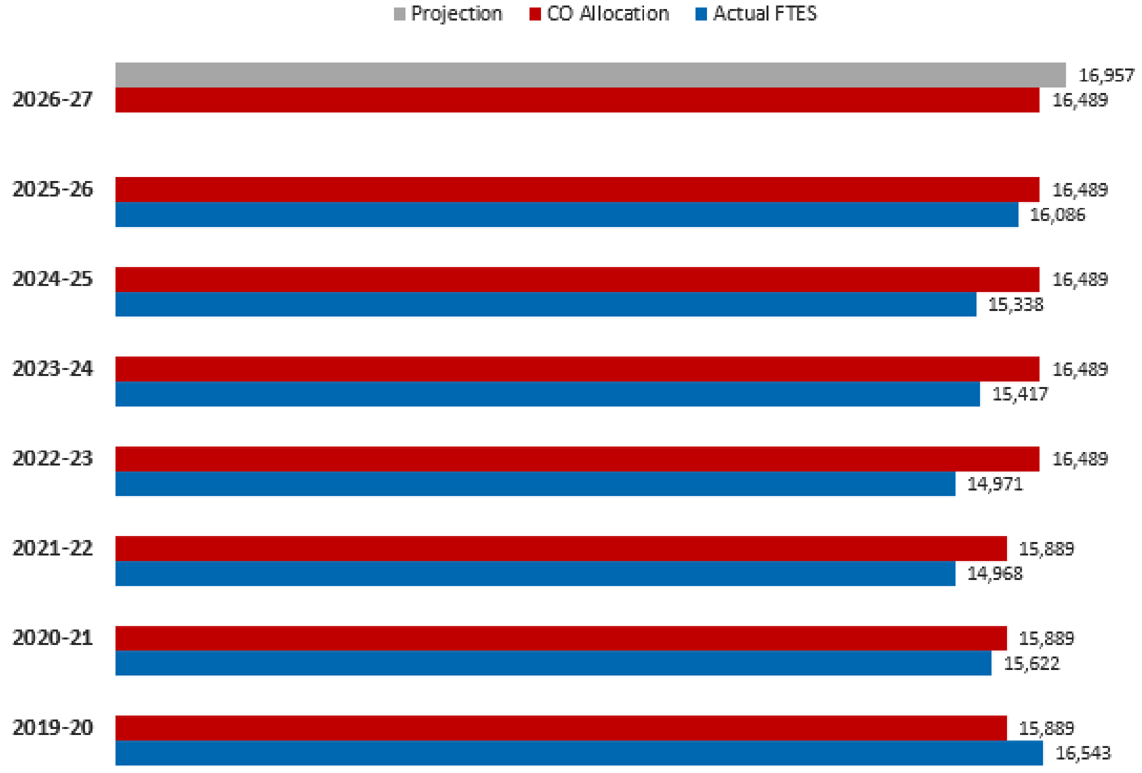
CENTRAL RESERVES

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 (FY24/25 & FY25/26)	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***

Annualized FTES vs. Chancellor's Office Allocation

California residents only, 2019-20 through 2026-27 projection



Source: CSUSB annualized FTES and Chancellor's Office allocation, California residents only.

2026-27 projection

16,957

468 FTES above the 16,489 allocation

- Enrollment has fallen short of allocation every year since 2019-20, the last year it exceeded the target.
- The gap narrowed from 1,518 in 2022-23 to 403 in 2025-26.
- The 2026-27 projection would be the first year above allocation since the target rose to 16,489.

FY 2026-27 GOVERNOR'S JUNE BUDGET

CSU Funding*

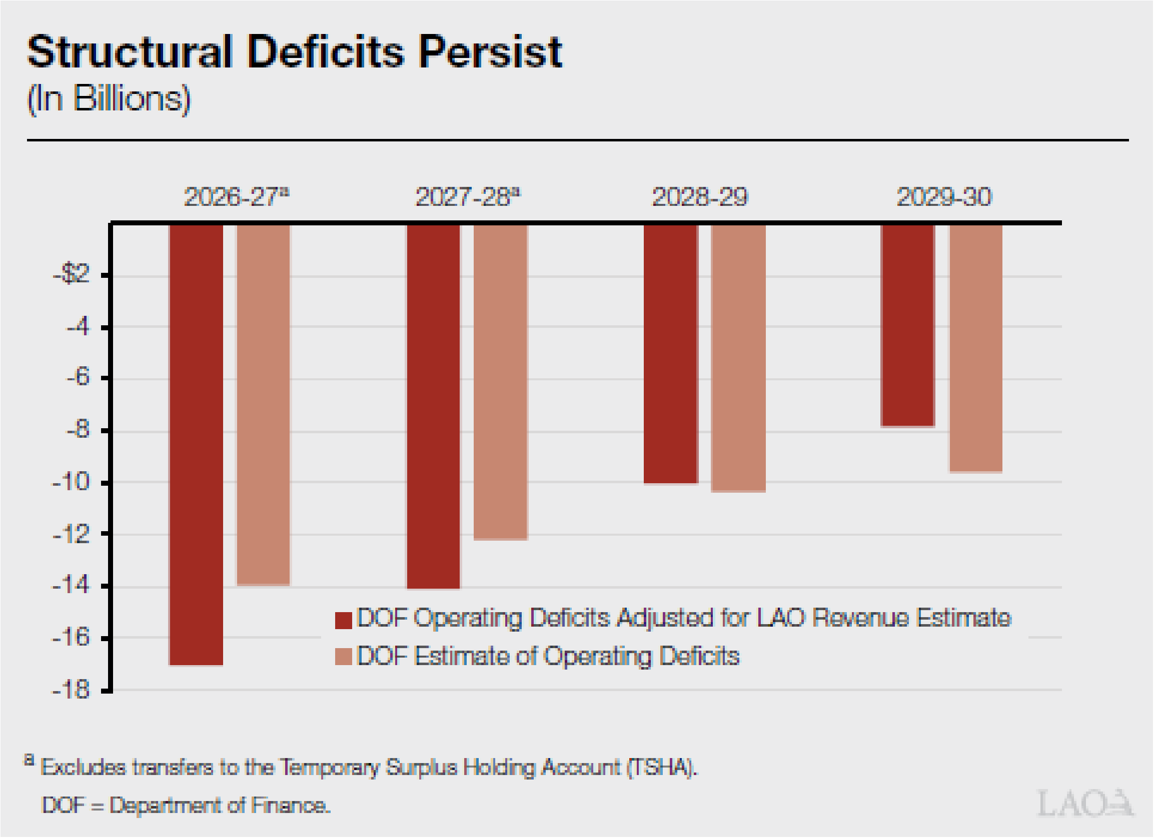
- Compact Investments
  - FY 26/27: $264.8M (full funding)
  - FY 25/26: $100.9M (partial funding)
- Restoration of $143.8M FY 25/26 Baseline Reduction

Key Takeaways

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

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

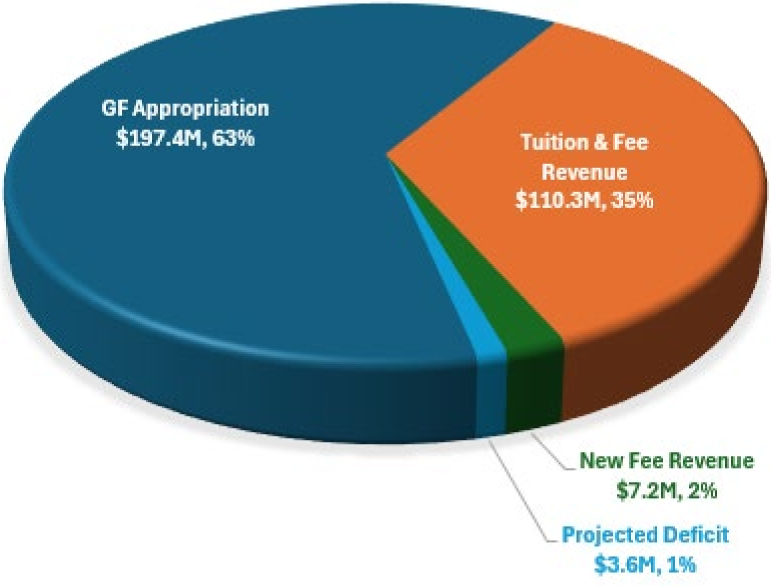
STATE OF CALIFORNIA
STRUCTURAL DEFICIT PROJECTION



FY 2026-27 CSUSB BUDGET OUTLOOK

FY 2026-27 projected budget deficit represents approximately 1% of CSUSB's overall 2026-27 operating budget

FY 2026-27 Projected Operating Budget: $314.9M



FY 2026-27 CSUSB BUDGET SUMMARY (FINAL)

Assumptions:
1. $264.8M Full Compact Funding for FY 26/27
2. $100.9M Partial Compact Funding for FY 25/26
3. Restoration of $143.8M FY 25/26 Baseline Reduction

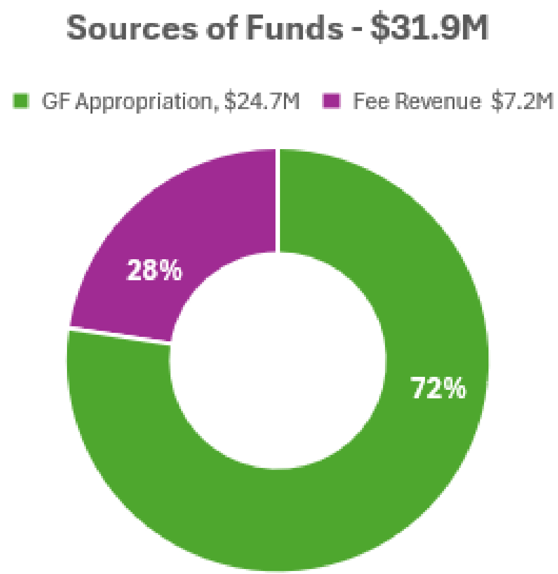
	FY 2026 - 2027 Budget Summary	Initial Budget Plan	May Revision	June Budget	Final Budget	Variance from June Budget Increase / (Decrease)
1	Prior Fiscal Year Appropriation	172,686,000	172,686,000	172,686,000	172,686,000	-
2	GF Appropriation for FY 26/27 Full Year 5 Compact ($264.8M)	-	9,268,000 [2]	9,268,000 [2]	9,268,000 [2]	-
3	GF Appropriation from FY 25/26 Partial Compact ($100.9M)	-	3,531,500 [2]	3,531,500 [2]	3,531,500 [2]	-
4	Reinstatement of FY 25/26 Baseline Reduction	-		5,556,000 [2]	5,556,000 [2]	-
5	Retirement Adjustment	-	4,769,000	4,769,000	4,769,000	-
6	Mandatory Costs (Health, Liability, Utility)	-	1,958,000	1,958,000	1,958,000	-
7	State University Grant (SUG) Adjustment	-	6,462,000	6,462,000	6,854,000	392,000
8	GF Adjustment	-	(7,207,000)	(7,207,000)	(7,207,000)	-
9	**Total GF Appropriation**	**172,686,000**	**191,467,500**	**197,023,500**	**197,415,500**	**392,000**
10	Campus Prior Year Fee Revenue/Other	110,269,507	110,269,507	110,269,507	110,269,507	-
11	Planning Year Fee Revenue	5,573,000	7,207,000	7,207,000	7,207,000	-
12	**Total Tuition & Fee Revenue**	**115,842,507**	**117,476,507**	**117,476,507**	**117,476,507**	-
13	**Total Resources**	**288,528,507**	**308,944,007**	**314,500,007**	**314,892,007**	**392,000**
14	**Planning Year's Increase/(Decrease) From Prior Year**	**5,573,000**	**25,988,500**	**31,544,500**	**31,936,500**	**392,000**
15	Retirement Adjustment		4,769,000	4,769,000	4,769,000	-
16	Campus Mandatory Costs (Health, Liability, Utility)	7,542,281	1,958,000	1,958,000	1,958,000	-
17	State University Grant (SUG) Adjustment	1,857,667	6,462,000	6,462,000	6,854,000	392,000
18	**Total Mandatory Costs**	**9,399,948**	**13,189,000**	**13,189,000**	**13,581,000**	**392,000**
19	2023-2028 Strategic Planning	1,000,000	1,281,495	1,281,495	1,281,495	-
20	Campus Other Commitments (Anticipated)	1,000,000	1,000,000	1,000,000	1,000,000	-
21	Baseline FY 24/25 GSI		10,861,389	10,861,389	10,861,389	-
22	Baseline FY24/25 Minimum Wage Increase		131,000	131,000	131,000	-
23	Baseline FY 25/26 STEP Increases		1,429,449	1,429,449	1,429,449	-
24	Baseline FY 25/26 Cabinet Commitments		1,700,000	1,700,000	1,700,000	-
25	Baseline Potential FY 26/27 Compensation Allocation			5,556,000	5,556,000	-
26	**Total Campus Commitments**	**2,000,000**	**16,403,333**	**21,959,333**	**21,959,333**	-
27	**Planning Year Mandatory Costs & Campus Commitments**	**11,399,948**	**29,592,333**	**35,148,333**	**35,540,333**	**392,000**
28	**Planning Year's Budget Surplus (Deficit)**	**(5,826,948)**	**(3,603,833)**	**(3,603,833)**	**(3,603,833)**	-
29	**Deficit Mitigation**	**10,225,267** [1]	**10,225,267** [1]	**10,225,267** [1]	**10,225,267** [1]	-
30	**Adjusted Base Budget Surplus/(Deficit)**	**4,398,319**	**6,621,434**	**6,621,434**	**6,621,434**	-

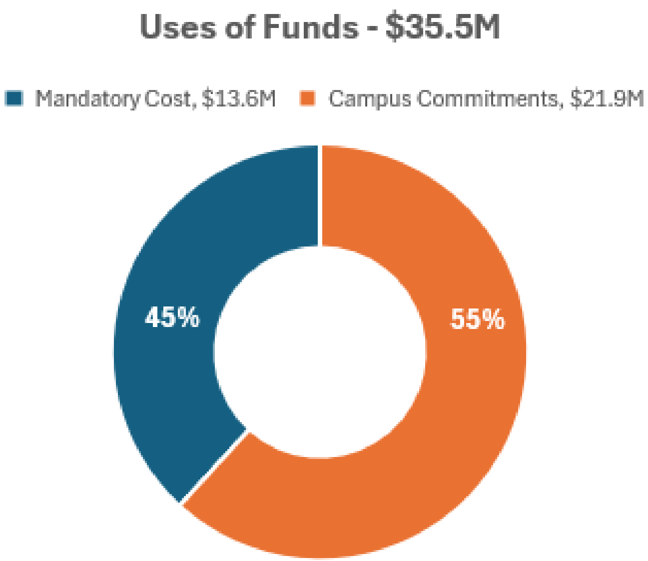
Footnotes:

[1] *SEMM excluded from deficit mitigation plan (6% one-time reduction)*

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

FY 2026-27 NEW SOURCES & USES OF FUNDS





FY 2026-27 ONE-TIME BUDGET

	SOURCES OF FUNDS		BUDGET PLAN
	Campus One-Time Sources		
1	2025 Summer CF		2,000,000
2	2026 Summer Revenue		3,000,000
		Total	**5,000,000**

	USES OF FUNDS		BUDGET PLAN
	One-Time Commitments		
3	iHUB 2023 Rent & Sublease Improvement (Ends FY 26/27) - Final Payment		136,370
4	CGI Agreement (FY 26/27 DS Payment)		932,374
5	CGI Agreement Down Payment (Installment #3) - Final Payment		691,689
6	CGI Agreement FY 19/20 - FY 21/22 DS (Installment #3) - Final Payment		424,041
7	Allocation Against Cell Tower Lease Revenue (Estimated)		253,769
8	Title IX Reserve		200,000
9	SSD Reserve		300,000
10	Various Deficit Mitigation		500,000
11	Central Various Fiscal Year Obligations		506,757
12	Summer GIG Funding ($500K for Summer 2027)		500,000
13	Enrollment Initiatives		555,000
14		**Total**	**5,000,000**
	BUDGET BALANCE - SURPLUS/(DEFICIT)		-

FY 2026-27 BUDGET ADJUSTMENTS

	Estimated Baseline Increases			Deficit Mitigation
	GSI FY24/25	Step Increases FY25/26	Total Compensation Allocations	6% One-Time Budget Reduction*
Division				
President	23,256	-	23,256	(56,891)
Academic Affairs	5,787,374	253,623	6,040,997	(4,699,767)
Student Affairs	278,730	29,304	308,034	(504,399)
Finance, Tech, & Ops	1,323,738	577,182	1,900,920	(1,585,362)
University Advancement	207,636	47,334	254,970	(253,543)
Human Resources	188,784	41,664	230,448	(235,468)
Strategic Enrl Mgmt/Mktg	298,416	78,756	377,172	-
Central - Salary Related Benefit	2,753,455	401,586	3,155,041	(2,889,837)
Total Budget	**10,861,389**	**1,429,449**	**12,290,838**	**(10,225,267)**

One-Time Budget Reduction includes 6% reduction for divisions except SEMM.

Questions