



Chapter 3

UNIVERSITY BASE BUDGET 2023-2024

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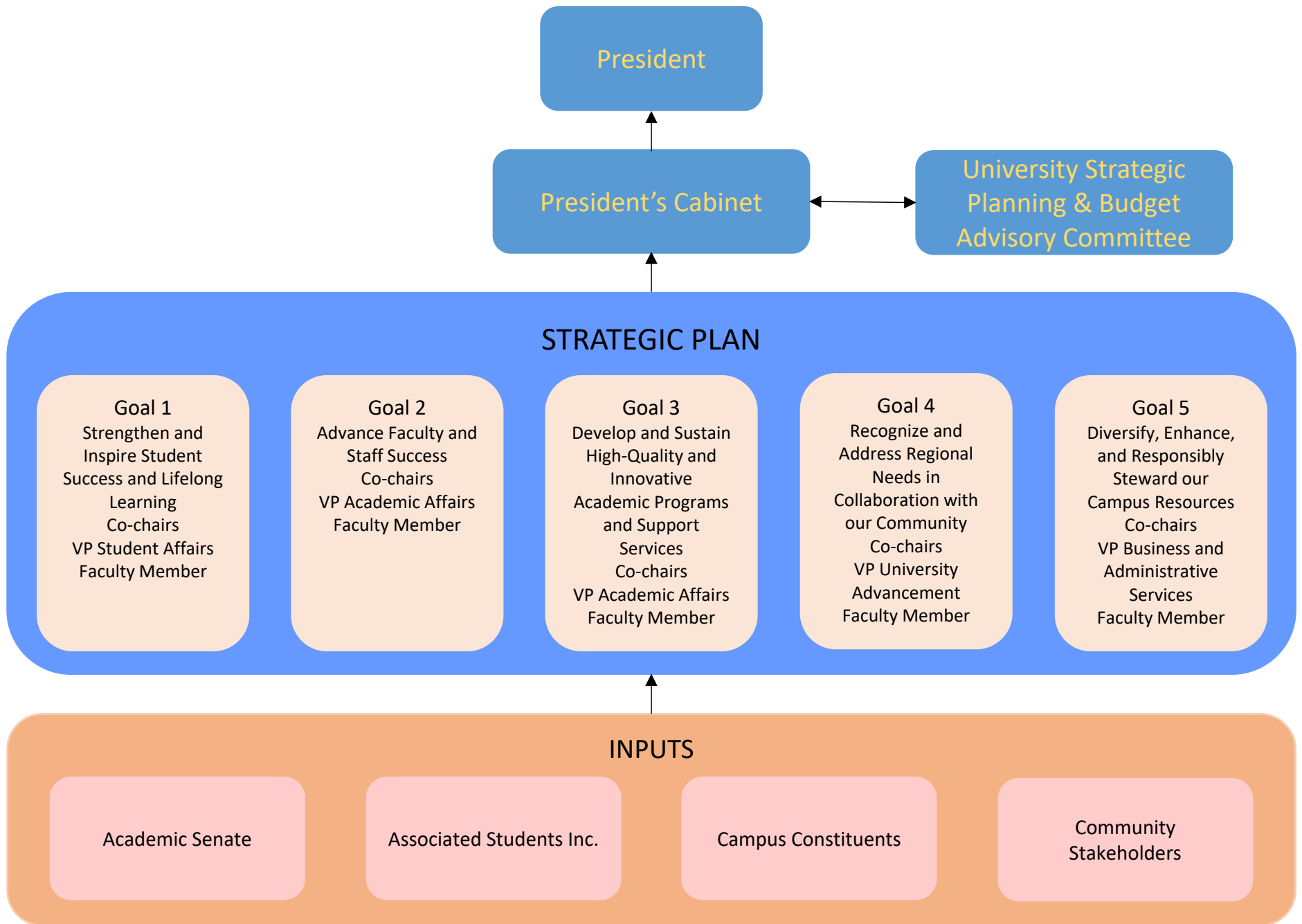
BASE BUDGET DEFINITIONS

The Base Budget is the California State University, Bakersfield (CSUB) General Operating Fund (BK001) Budget. This budget includes sources of funds received annually from the state of California primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations.

The Net Operating Budget represents the annual source of funds available to the CSUB for general appropriations/expenditures and excludes the state university grant appropriations funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

The Net Operating Budget plus the state university grant is known as the Base Budget.

California State University, Bakersfield Shared Governance Model



2024-25 Budget Calendar

MONTH	CSU	CSUB	BPC
July	2024-25 CSU budget allocation received from state	2024-25 CSUB budget allocation received from CSU	
August	2025-26 Board of Trustees budget planning	2024-25 budget allocation established (funded as available)	
September	2025-26 Board of Trustees budget adopted	2024-25 fall open forum - University President	2024-25 first meeting of academic year
October		2024-25 fall budget forum (CSUB budget book) - Chair of BPC & University CFO	2023-24 budget book & other data received
November		2024-25 fall strategic plan forum - Co-chairs of strategic plan goals (*)	2023-24 budget book & other data analyzed
December			2023-24 budget book & other data analyzed
January	2025-26 Governor's budget submitted to legislature		2023-24 budget book & other data analyzed
February	2025-26 Legislature analysis of the budget	2024-25 spring open forum - University President	2025-26 budget allocation recommendation - BPC to AS
March	2025-26 CSU budget advocacy day (all campuses)	2024-25 spring budget forum (CSU budget) - Chair of BPC & University CFO	2024-25 budget book & other data requested
April		2024-25 spring strategic plan forum - Co-chairs of strategic plan goals (*)	
May	2025-26 Governor's budget revision "May Revise"		
June	2025-26 State budget adopted		

Acronyms

AS	Academic Senate of California State University, Bakersfield
BPC	Budget and Planning Committee of the Academic Senate
CFO	Chief Financial Officer (and Vice President for Business and Administrative Services)
CSU	The California State University
CSUB	California State University, Bakersfield

Notes

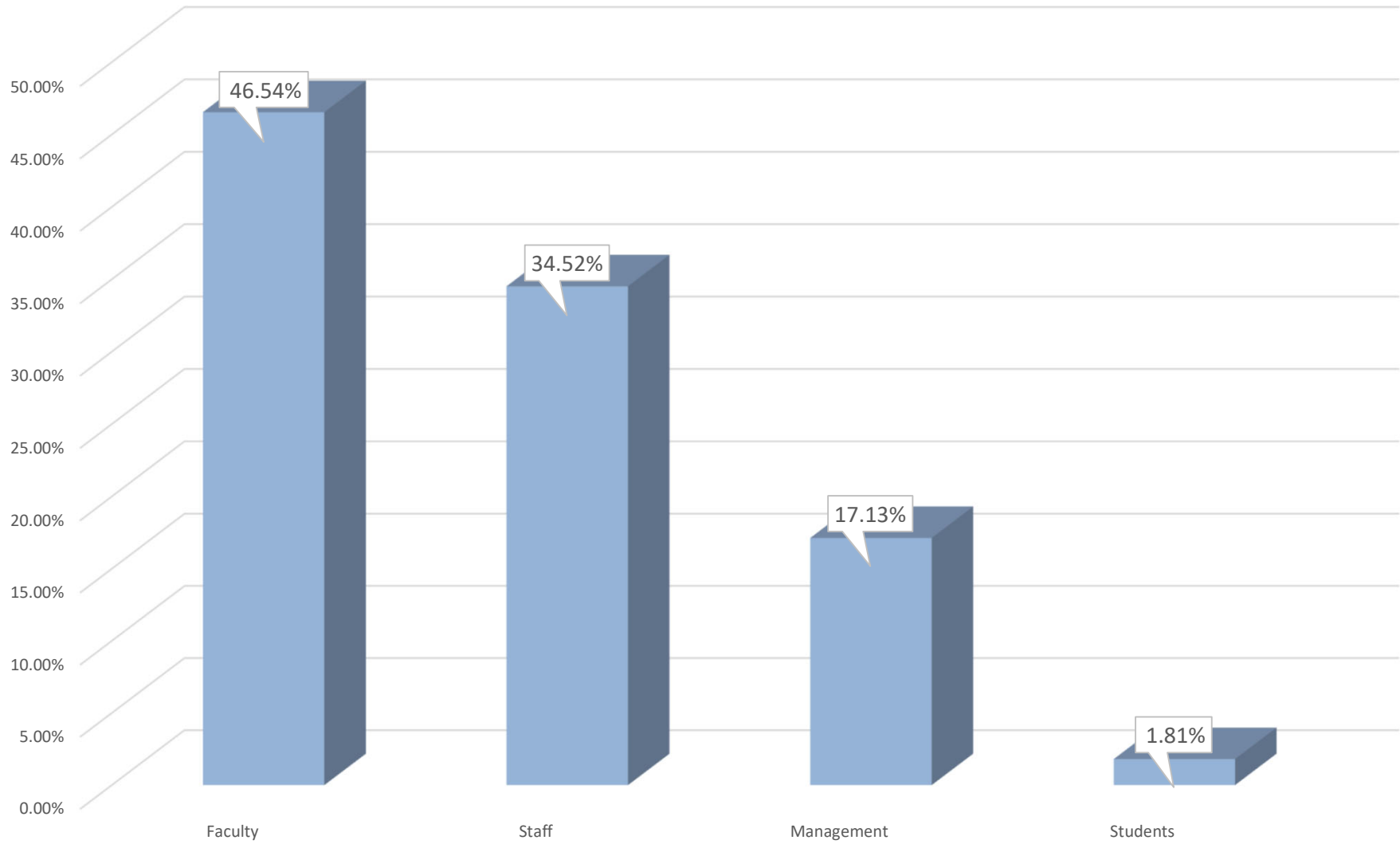
* Also serves as meeting of the University Strategic Planning and Budget Advisory Committee

California State University, Bakersfield
Base Budget Operating Fund Allocation
fiscal year 2023-2024

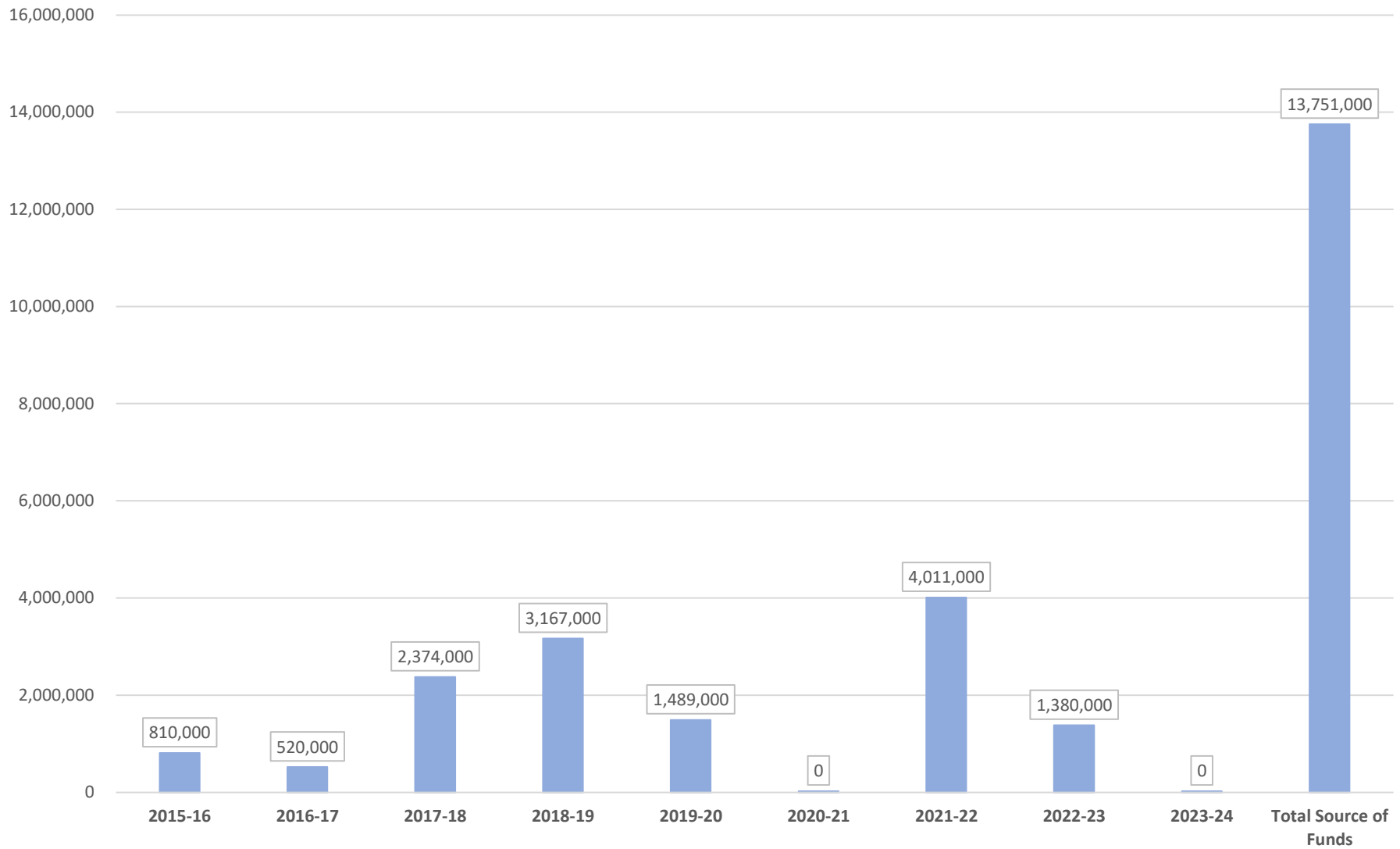
	Base Budget Original	Base Budget Benefits	Base Budget w/ Benefits	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent
Full-time Equivalent Students (FTES)	8,542					
Source of Funds						
General Fund Appropriations	91,931,300		91,931,300	51.41%	91,931,300	57.09%
State University Tuition Fees	55,835,550		55,835,550	31.22%	55,835,550	34.68%
State University Transfer From Reserves	6,750,000		6,750,000	3.77%	6,750,000	4.19%
State University Transfer From Reserves-unfunded comp	6,500,000		6,500,000	3.63%	6,500,000	4.04%
Net Operating Budget	161,016,850	0	161,016,850	90.04%	161,016,850	100.00%
State University Grants	17,808,000		17,808,000	9.96%		
Base Budget (Source of Funds)	178,824,850	0	178,824,850	100.00%		
Use of Funds						
<i>Academic Affairs</i>						
Salaries and Benefits	49,493,131	26,231,358	75,724,489			
Operating Expenses	1,232,800		1,232,800			
Subtotal Instruction	50,725,931	26,231,358	76,957,289	43.04%	76,957,289	47.79%
Salaries and Benefits	10,914,355	8,379,533	19,293,888			
Operating Expenses	2,097,915		2,097,915			
Total Academic Affairs	63,738,201	34,610,891	98,349,092	55.00%	98,349,092	61.08%
<i>Business and Administrative Services</i>						
Salaries and Benefits	6,061,189	3,212,430	9,273,619			
Operating Expenses	2,305,900		2,305,900			
Subtotal Information Technology Services	8,367,089	3,212,430	11,579,519	6.48%	11,579,519	7.19%
Salaries and Benefits	14,927,169	6,235,606	21,162,775			
Operating Expenses	2,266,560		2,266,560			
Total Business and Administrative Services	25,560,818	9,448,036	35,008,854	19.58%	35,008,854	21.74%
<i>President</i>						
Salaries and Benefits	1,580,247	716,338	2,296,585			
Operating Expenses	361,700		361,700			
Total President	1,941,947	716,338	2,658,285	1.49%	2,658,285	1.65%
<i>Student Affairs</i>						
Salaries and Benefits	4,801,533	2,544,812	7,346,345			
Operating Expenses	803,000		803,000			
Subtotal Athletics	5,604,533	2,544,812	8,149,345	4.56%	8,149,345	5.06%
Salaries and Benefits	3,516,937	1,650,723	5,167,660			
Operating Expenses	964,500		964,500			
Total Student Affairs	10,085,970	4,195,535	14,281,505	7.99%	14,281,505	8.87%
<i>University Advancement</i>						
Salaries and Benefits	2,410,525	1,258,191	3,668,716			
Institutional Costs	0		0			
Total University Advancement	2,410,525	1,258,191	3,668,716	2.05%	3,668,716	2.28%
Cabinet Budget	103,737,461	50,228,992	153,966,453	86.10%	153,966,453	95.62%
<i>Campuswide</i>						
Centralized Benefits	49,859,516	(49,859,516)	0			
Other Institutional Costs *	7,419,873	(369,476)	7,050,397			
Total Campuswide	57,279,389	(50,228,992)	7,050,397	3.94%	7,050,397	4.38%
Net Operating Budget	161,016,850	0	161,016,850	90.04%	161,016,850	100.00%
State University Grants	17,808,000	0	17,808,000	9.96%		
Base Budget (Use of Funds)	178,824,850	0	178,824,850	100.00%		
Total Salaries and Benefits	94,074,562	49,859,516	143,934,078	80.49%		89.39%

* Campuswide insurance, memberships, utilities, deferred maintenance, etc.

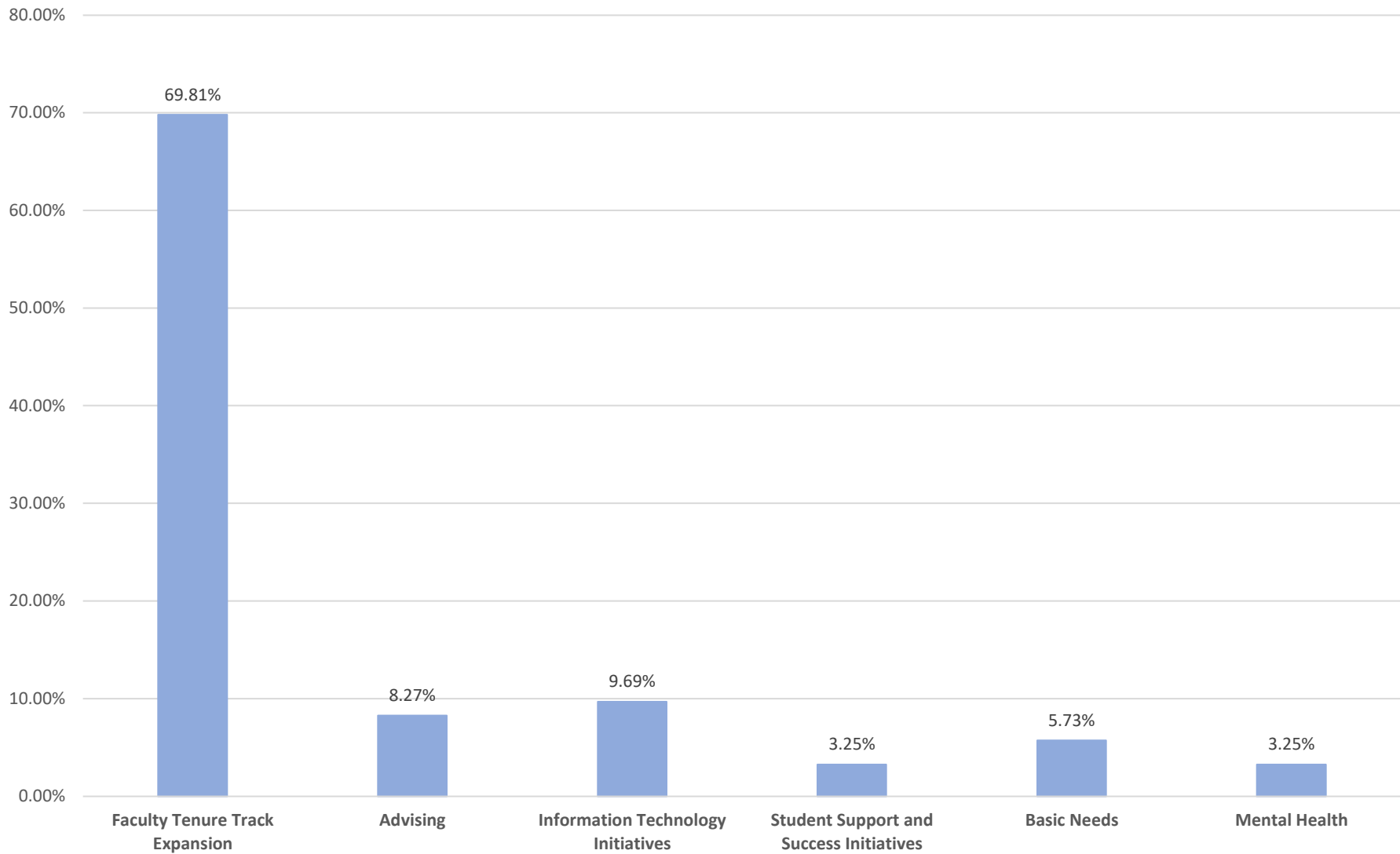
CSU Bakersfield 2023-24 Base Budget Salaries Allocation



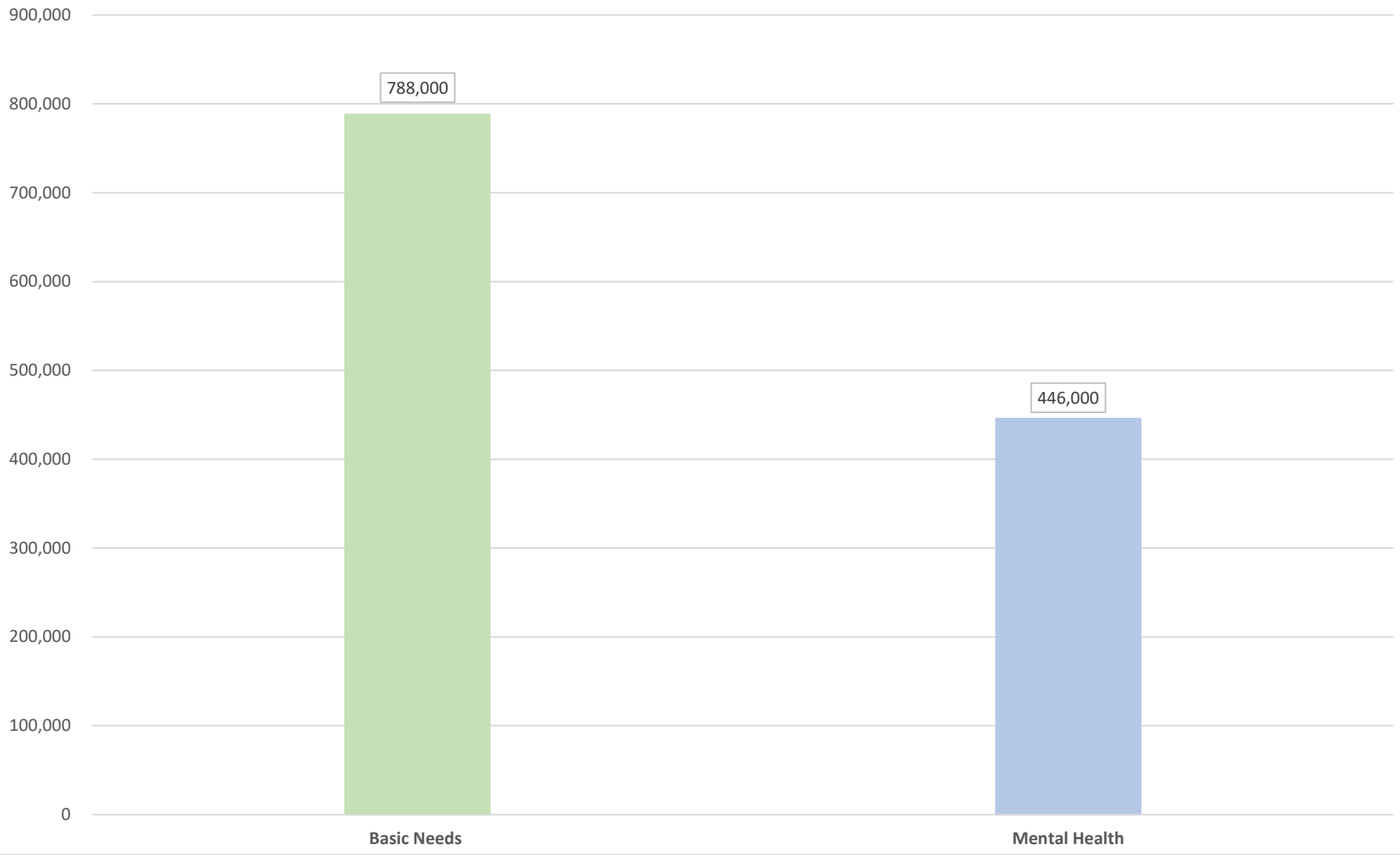
California State University, Bakersfield
Base Budget Graduation Initiative 2025
Source of Funds
As of June 30, 2024



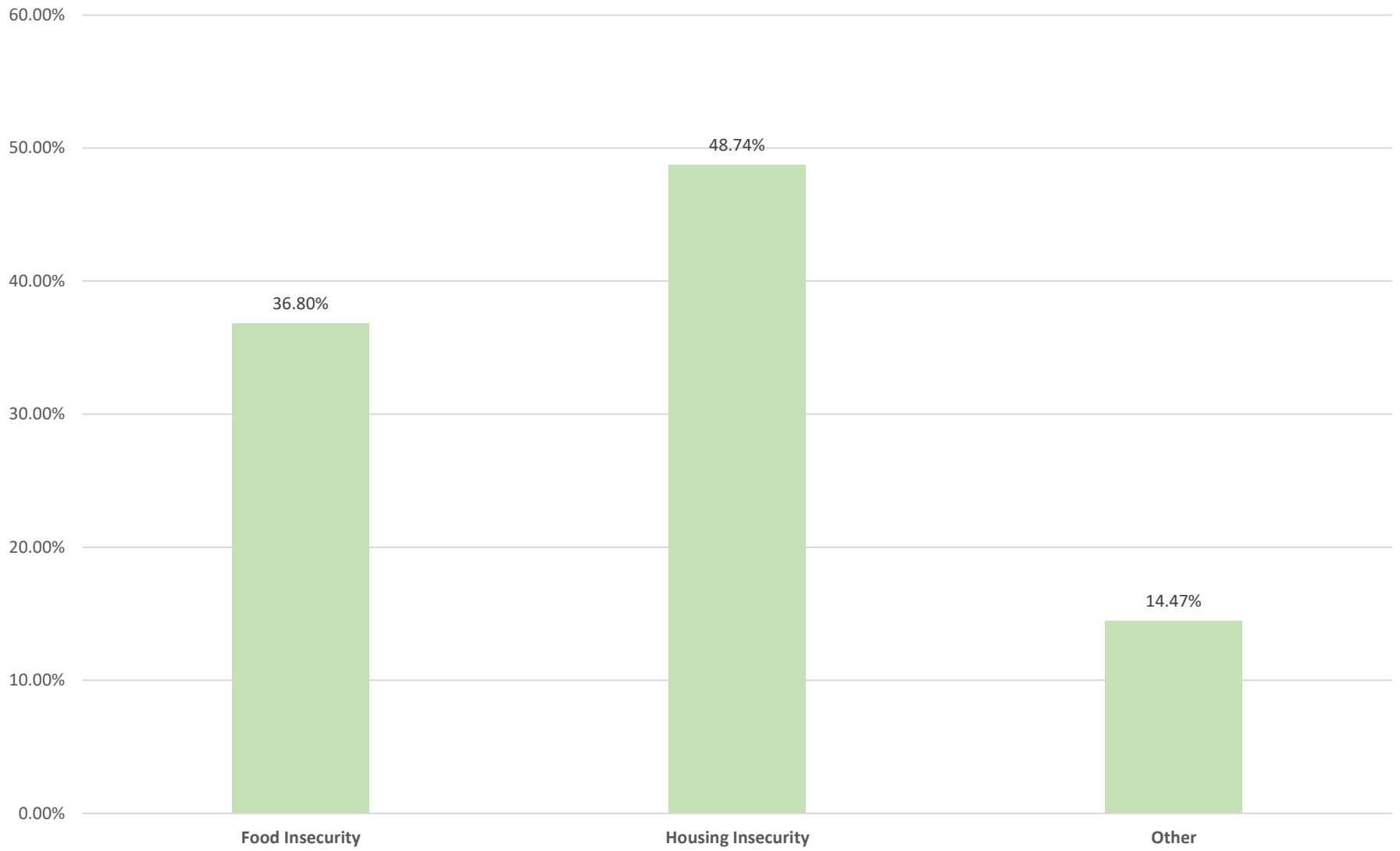
California State University, Bakersfield
Base Budget Graduation Initiative 2025
Use of Funds
As of June 30, 2024



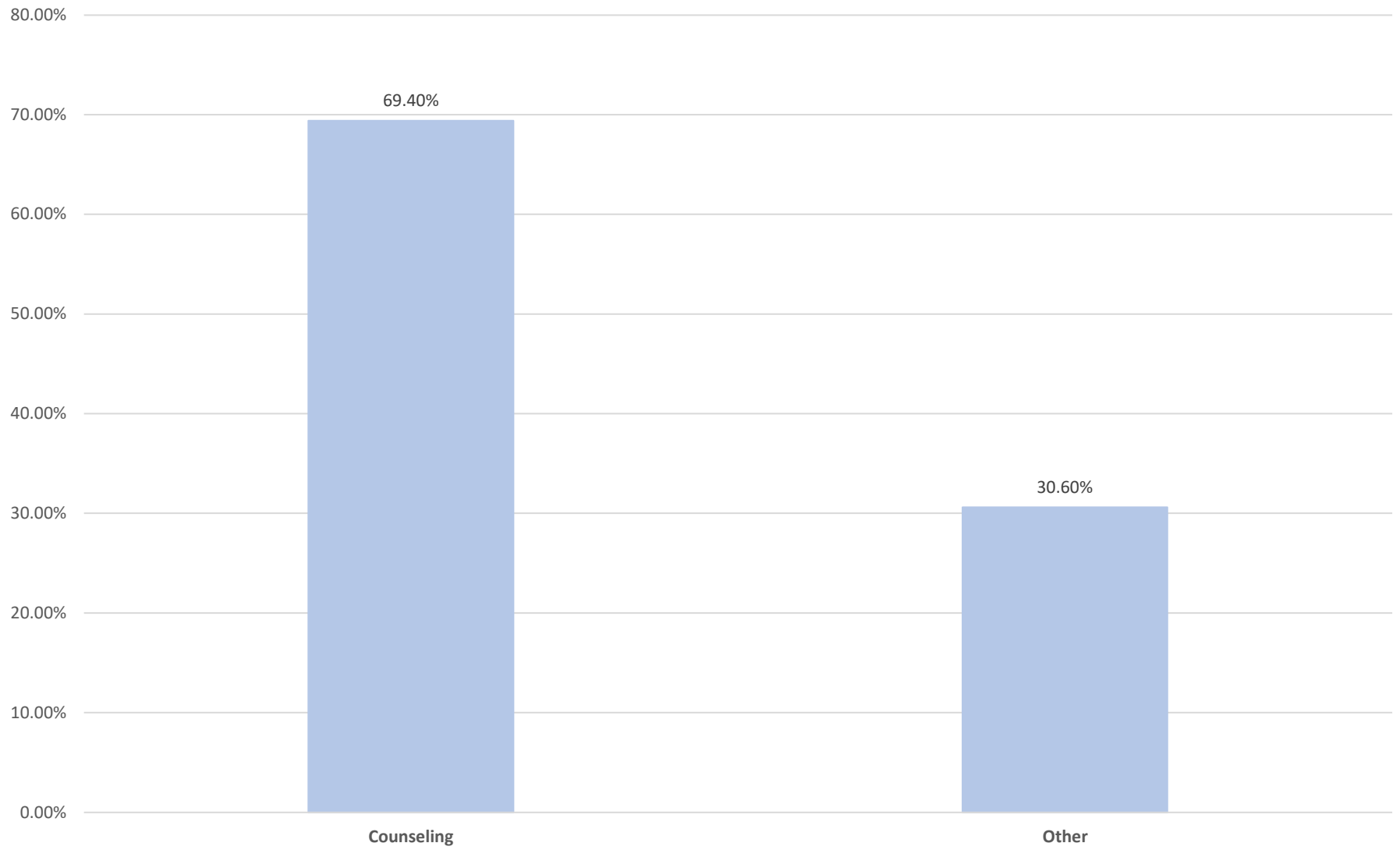
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs and Mental Health
Source of Funds
As of June 30, 2024



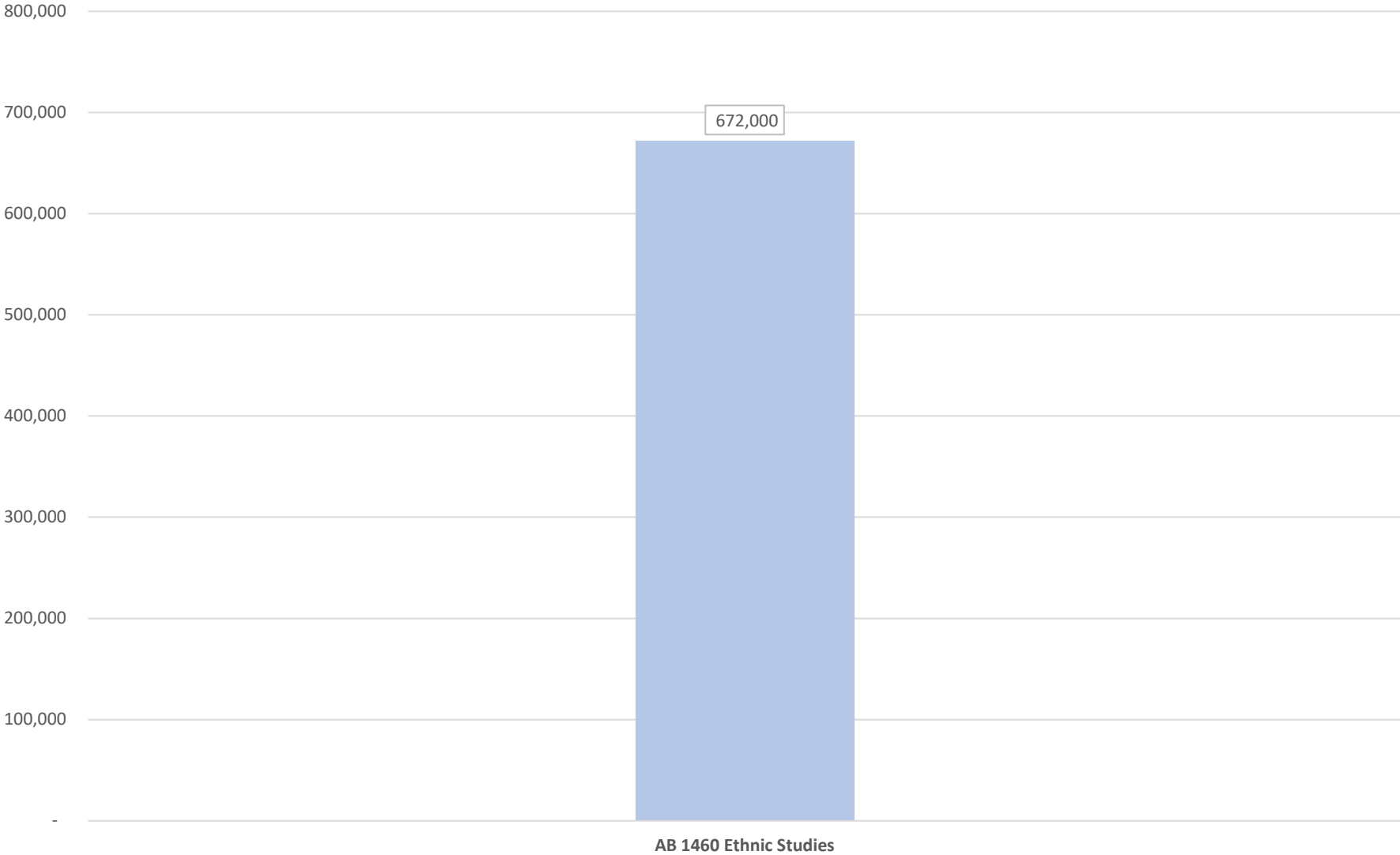
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs
Use of Funds
As of June 30, 2024



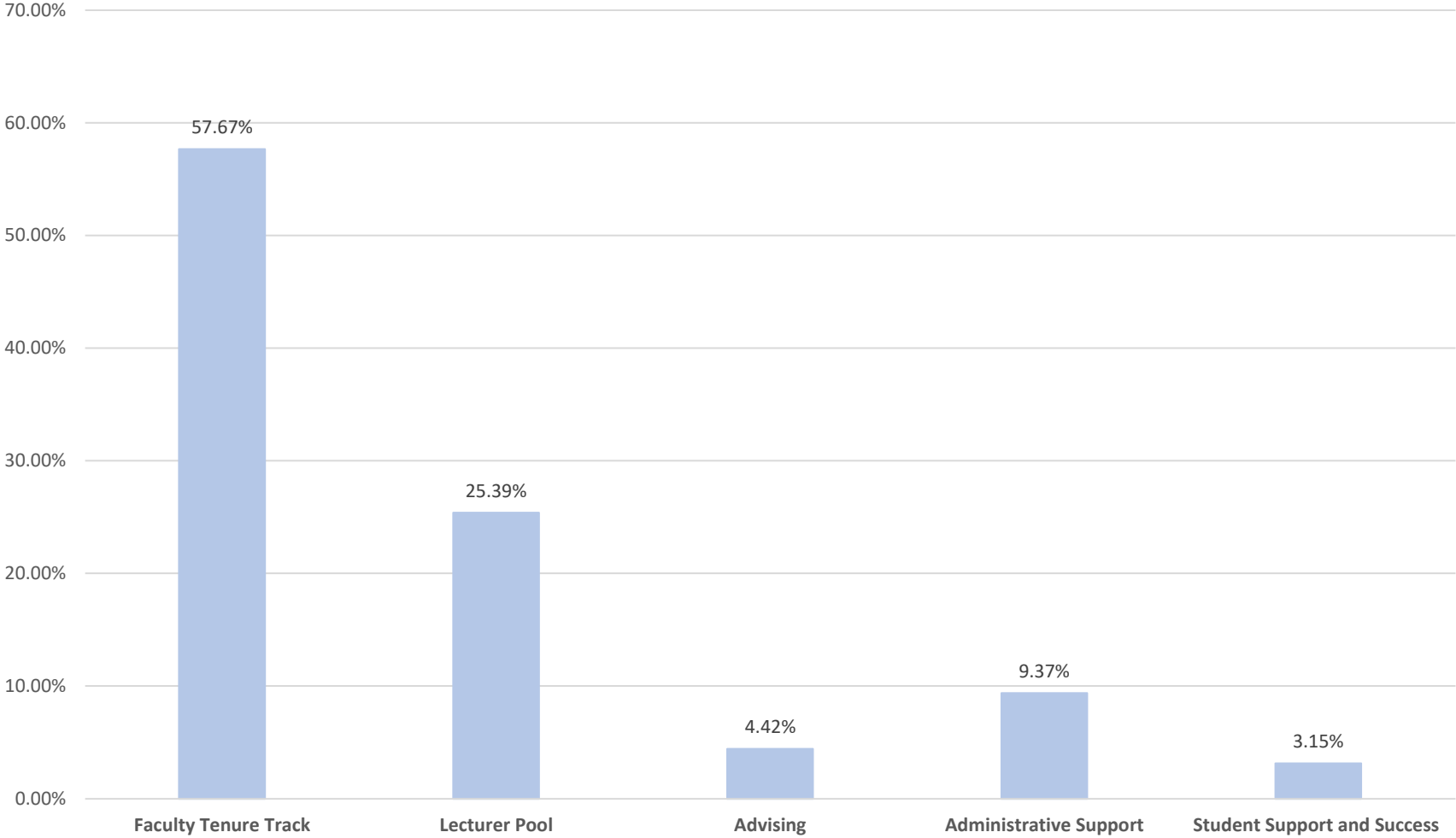
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Mental Health
Use of Funds
As of June 30, 2024



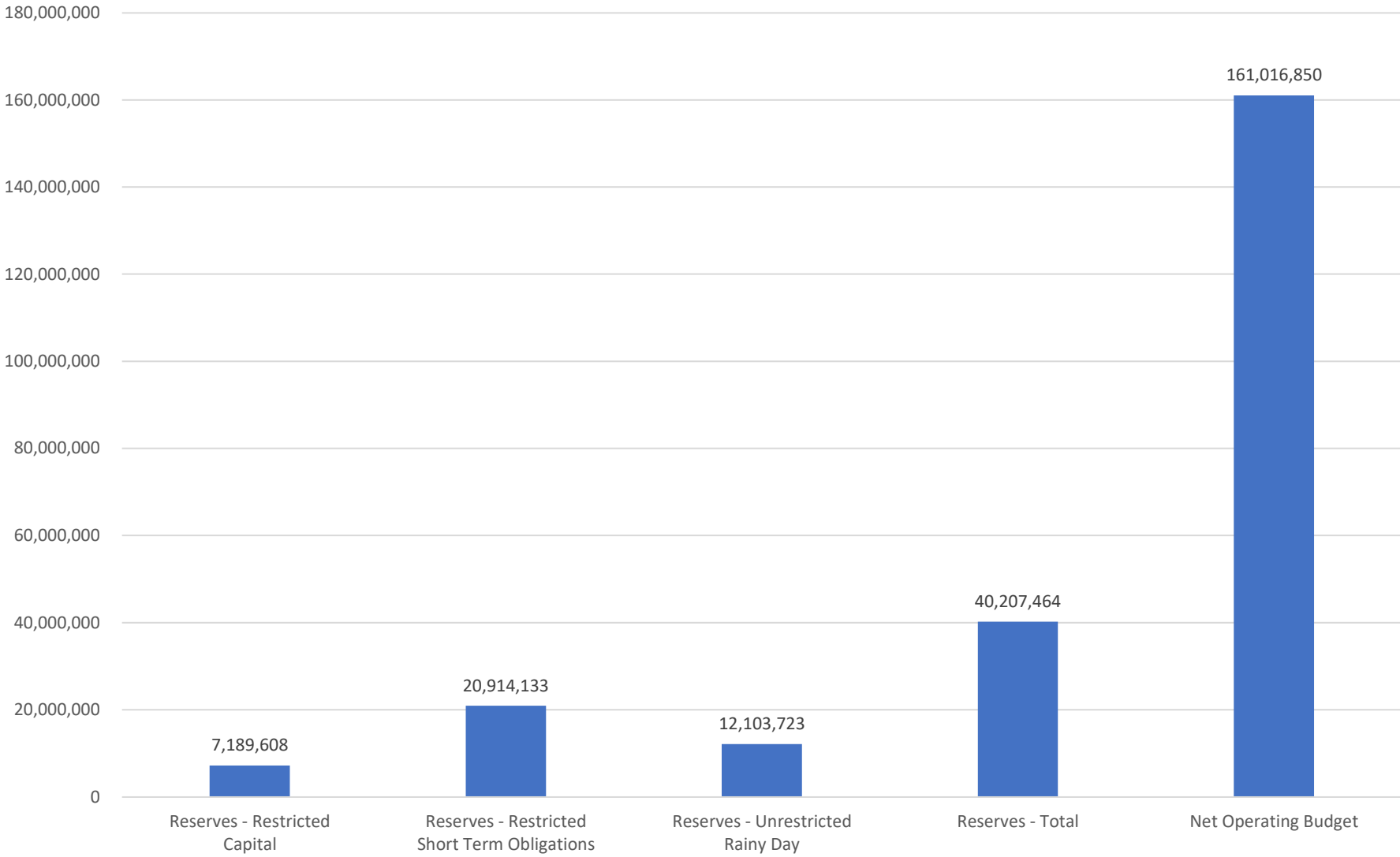
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies
Source of Funds
As of June 30, 2024



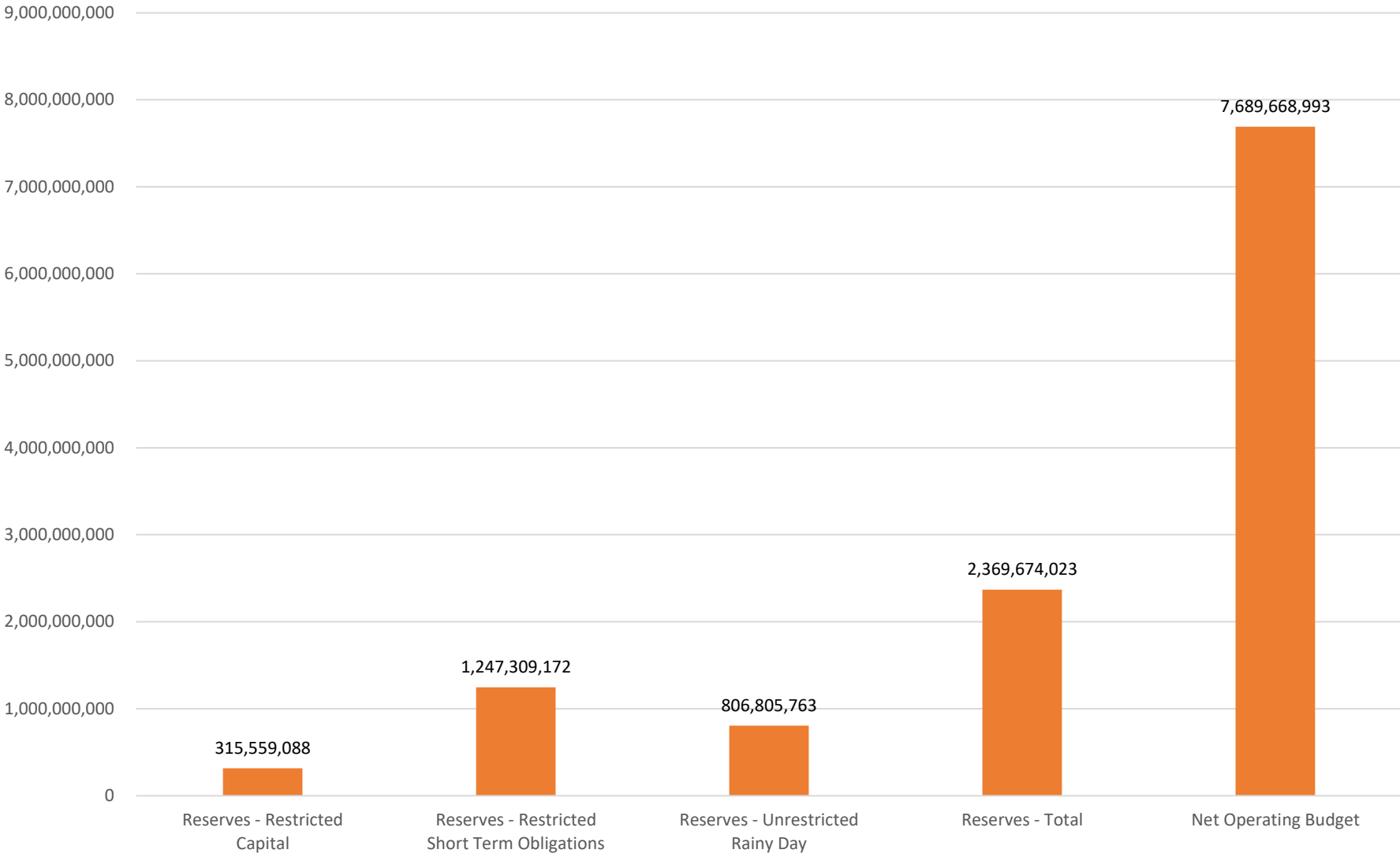
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies
Use of Funds
As of June 30, 2024



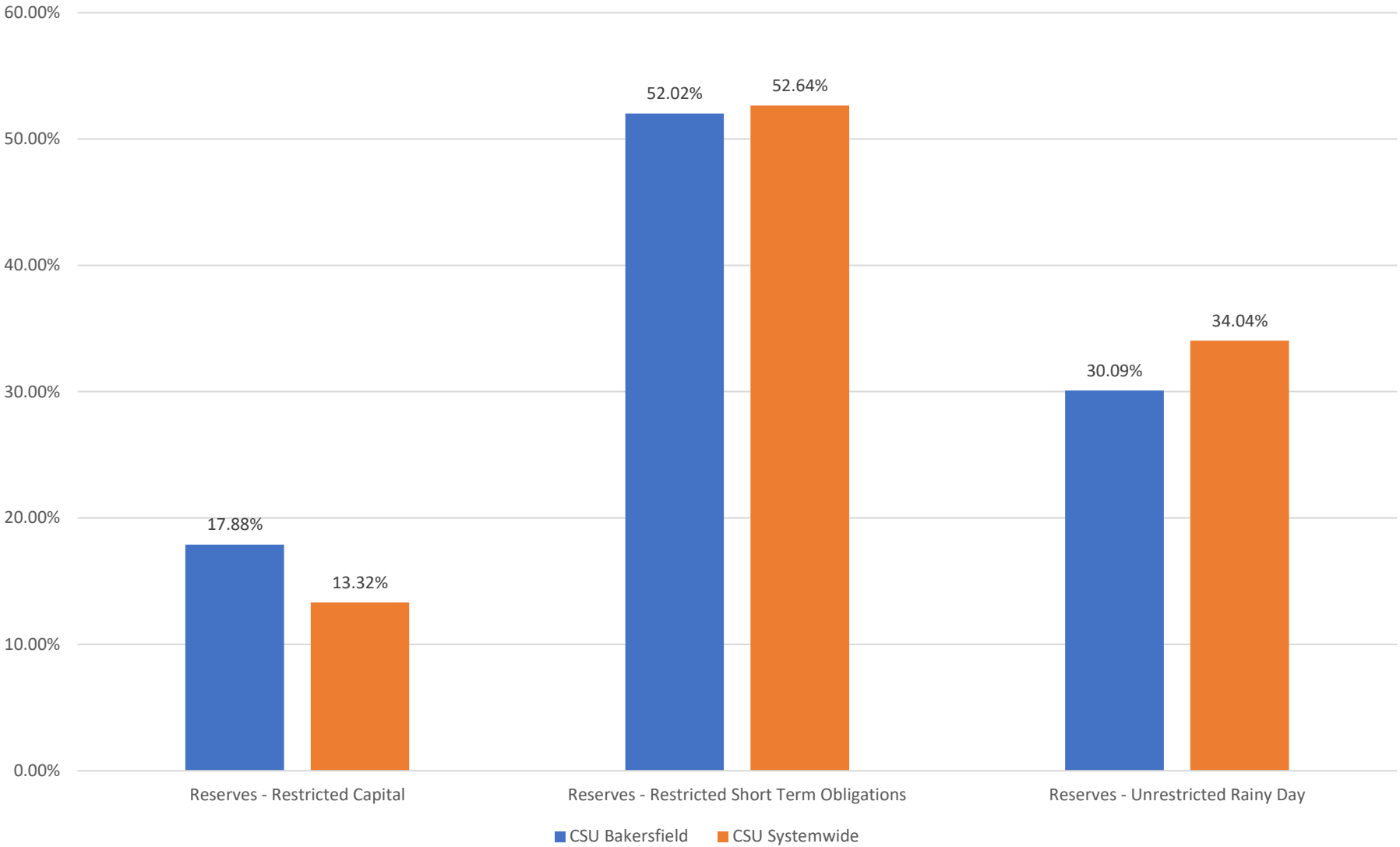
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2024
CSU Bakersfield



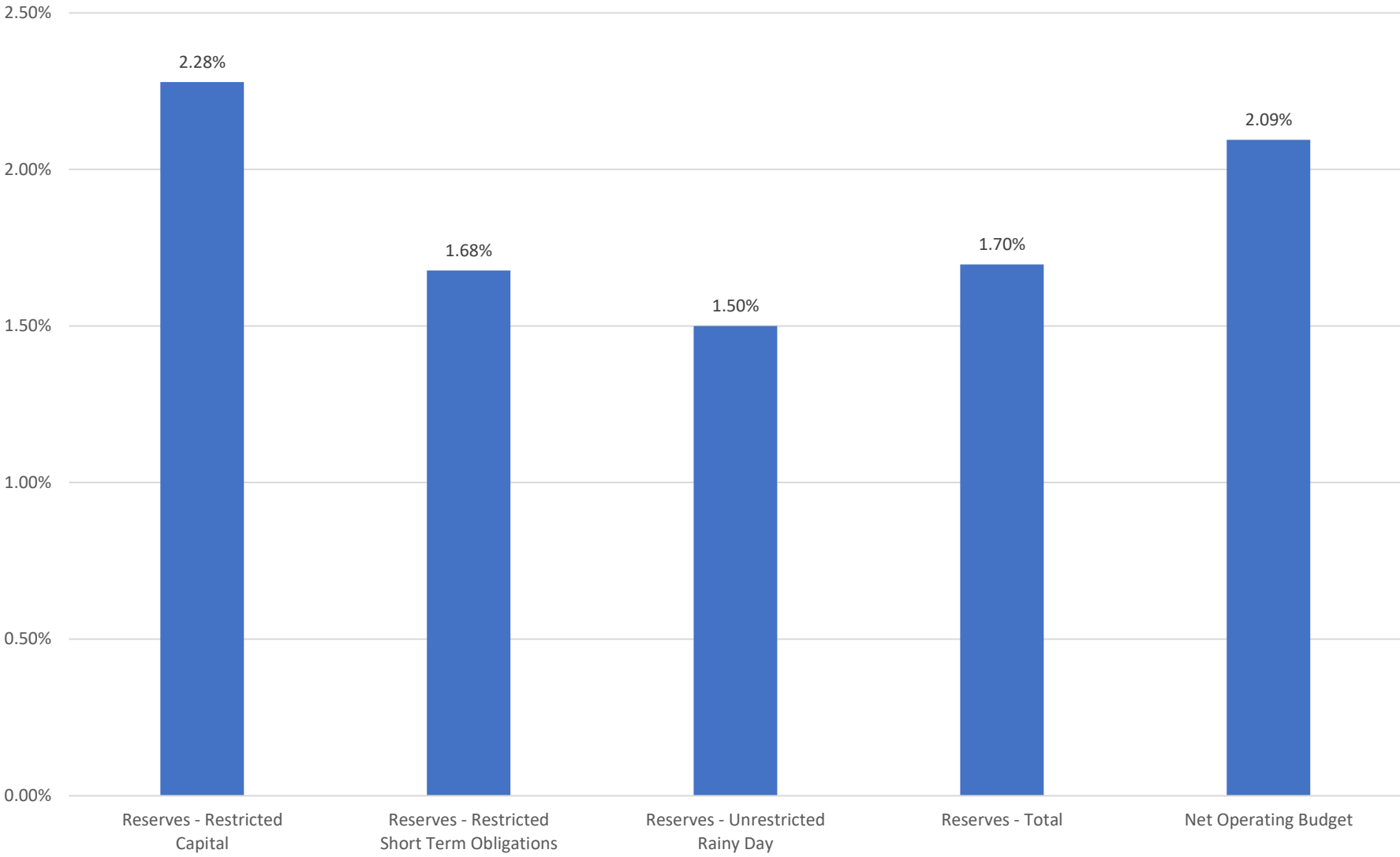
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2024
CSU Systemwide



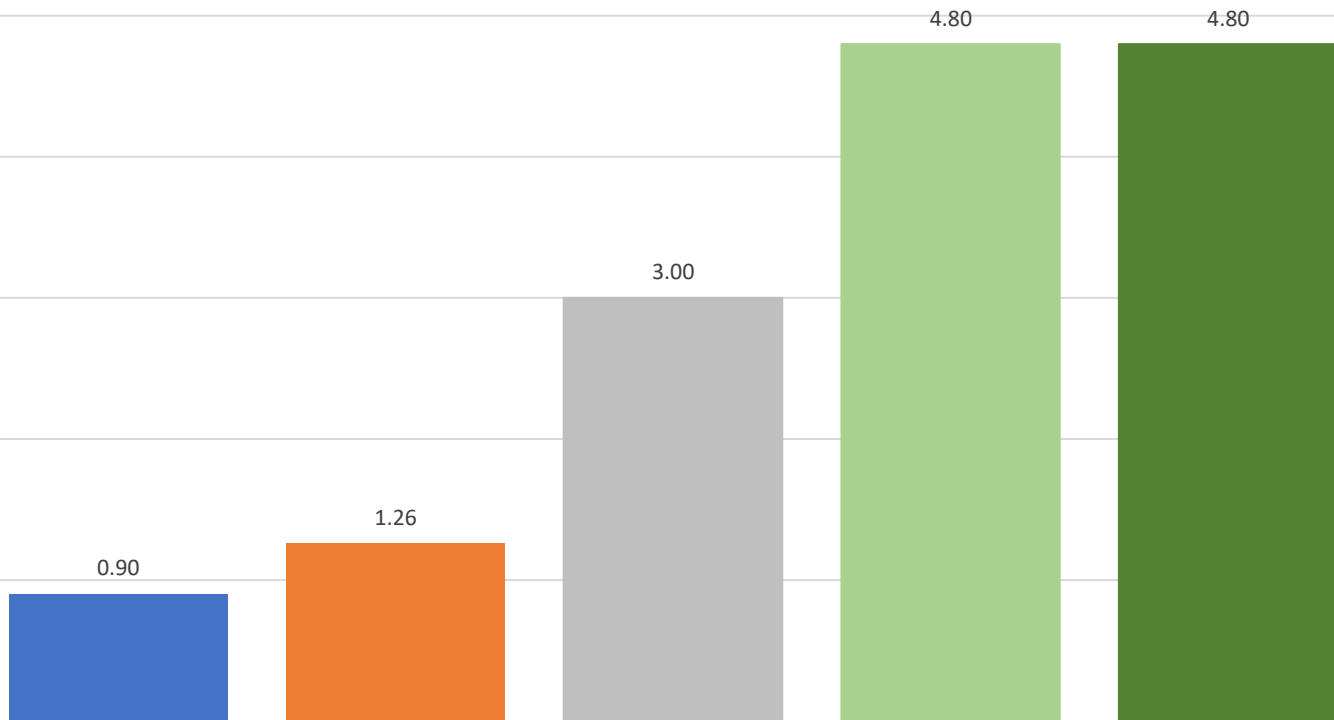
California State University
Operating Reserves Allocation
June 30, 2024
Percent of Reserves



California State University
Operating Reserves and Net Operating Budget
June 30, 2024
CSU Bakersfield percent of CSU Systemwide



California State University
Operating Reserves Allocation
June 30, 2024
Months of Net Operating Budget



- CSU Bakersfield
- CSU Systemwide
- State University of New York System
- Council of Independent Colleges
- Strategic Financial Analysis for Higher Education primary reserve ratio benchmark

