

Fiscal Action Plan – San Bernardino

Please respond to each section outlined in the Fiscal Action Plan letter from the Chancellor’s Office. If you have more than two strategies, duplicate the table as needed, using one table per strategy. If a section does not apply to your university, it may be deleted.

Section 1: Enrollment Growth Strategies & Projections (State Requirement)

1.1 Provide a detailed list of strategies your university is using or planning to use to increase student demand and enrollment from FY25-26 to FY29-30. For each strategy, please respond to the following:

Enrollment Growth Strategy 1	
What is the specific strategy?	Expanded purchase of student name lists (Encoura, College Board, Niche), CRM-enabled nurturing campaigns through Element451, and multichannel marketing (email, SMS, digital ads, streaming TV, direct mail). Outreach counselors manage defined territories for accountability.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	4–6% increase in first-time freshman applications annually; 15,000+ new qualified leads per year.
What actions have been taken so far, if any?	Added over 90,000 leads to the database using list purchases from Niche, College Board, and Encoura along with newly implemented SEMM marketing strategies. Just launched a Fall 2026 application generation campaign targeting 75,000 prospective seniors.
What is the timeline for implementing the strategy?	Implemented FY25; ongoing annually with evaluation each cycle.
What are the associated costs? (one-time, ongoing, total)	\$454,600 - (CRM \$146k; EAB \$213.1k; Niche \$51k; College Board \$20.6k; Encoura \$24k).

Enrollment Growth Strategy 2	
What is the specific strategy?	Redesign the home page and all recruitment related pages to improve the user experience by simplifying navigation, clarifying enrollment content, and creating a compelling user experience. Each page was modified for search engine optimization. Add a degree finder tool and upgrade major pages to include types of professions that align with the major along with expected salary over a lifetime.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	20-30% increase in web impressions 3-6 months post launch; +6-10 position improvement in search results rankings; 15-30% growth in organic traffic.
What actions have been taken so far, if any?	Newly designed home page, recruitment pages, and degree finder will launch by 10/15/2025.
What is the timeline for implementing the strategy?	Implement in FY25.
What are the associated costs? (one-time, ongoing, total)	\$180,000

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Enrollment Growth Strategy 3	
What is the specific strategy?	New virtual campus tour and fully reimagined in-person tour beginning in the Center for Global Innovation; integrates storytelling, video, hospitality, and personalization.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	10% increase in campus visits annually; 1% increase in applications annually; 1% increase in FTES enrollment annually.
What actions have been taken so far, if any?	Virtual tour launched Fall 2025; in-person tour redesigned for the Fall 2025 recruitment cycle.
What is the timeline for implementing the strategy?	Implemented FY25; refined annually through FY30
What are the associated costs? (one-time, ongoing, total)	\$250,000

Enrollment Growth Strategy 4	
What is the specific strategy?	MOUs with six San Bernardino school districts and expansion into Riverside County; celebratory Direct Admission events engage students and families.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	1,200+ direct admits annually; improved yield in Inland Empire districts.
What actions have been taken so far, if any?	Six MOUs signed; Riverside County expansion launched Fall 2025; first celebratory events completed.
What is the timeline for implementing the strategy?	Ongoing FY25–30; expanded annually to additional districts.
What are the associated costs? (one-time, ongoing, total)	\$200,000 SEMM-funded Campus Events.

Enrollment Growth Strategy 5	
What is the specific strategy?	12 community college partnerships with embedded counselors; recurring Instant Admit events; career-aligned pathways (e.g., Fire Science).
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	450 new transfer admits per term; ~40% overall transfer yield; 5–7% transfer growth annually.
What actions have been taken so far, if any?	Hosted 27 Instant Admit events to date (9 in Spring 2025, 9 in Fall 2025, 9 in Spring 2026). Planning 9 additional events in Fall 2026. These events instantly admit approximately 450 transfer students per term.
What is the timeline for implementing the strategy?	Ongoing FY25–30.
What are the associated costs? (one-time, ongoing, total)	\$2,500 for printing materials and travel

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Enrollment Growth Strategy 6	
What is the specific strategy?	Expanded dual enrollment partnerships with school districts in San Bernardino and Riverside counties.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	500+ dual enrollment students annually; expanded transfer pipeline.
What actions have been taken so far, if any?	Participation increased 190% from Fall 2024 to Fall 2025
What is the timeline for implementing the strategy?	Ongoing FY25–30, scaling annually.
What are the associated costs? (one-time, ongoing, total)	\$1,000 for travel

Enrollment Growth Strategy 7	
What is the specific strategy?	Streaming TV, multilingual campaigns, FAFSA “Financial Fit” outreach, regional sponsorships, storytelling.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	+25% impressions; +10% FAFSA completions.
What actions have been taken so far, if any?	Campaigns launched Fall 2025 across IE/LA; FAFSA workshops delivered.
What is the timeline for implementing the strategy?	Ongoing FY25–30.
What are the associated costs? (one-time, ongoing, total)	\$350,000 (Branding \$100k; Social Media \$75k; Promotional Items \$65k; Admissions Materials \$110k).

Enrollment Growth Strategy 8	
What is the specific strategy?	Pack Enrollment advising model; centralized advising; early alerts; redesigned orientation; CARE Team and tutoring; financial literacy workshops. CSUSB is implementing a comprehensive student success and retention model that combines Pack (Block) Enrollment, Peer Mentoring, First-Year Experience (FYE) programs, Affinity-Based Academic Programming, and the Early Assessment Program (EAP). Together, these strategies streamline course access, provide mentorship, deliver structured learning experiences, support cultural identity, and strengthen K–12 pipelines to promote retention, equity, and timely graduation.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	<ul style="list-style-type: none"> • 1–2% persistence gains annually; improved graduation rates. • 100% full-time first-year enrollment aligned with pathways • Narrowed equity gaps for historically underserved students • Higher 4-year and 6-year graduation rates • Increased sense of belonging, cultural affirmation, and student satisfaction • Stronger alignment between K–12 pipelines and CSUSB readiness
What actions have been taken so far, if any?	<ul style="list-style-type: none"> • Pack Enrollment and redesigned orientation implemented Fall 2025. • Piloted block enrollment in all majors and expanded advising systems

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	<ul style="list-style-type: none"> Recruited/trained peer mentors and scaled mentoring programs Expanded FYE seminars, workshops, and learning communities Launched affinity-based programs (Asian American and others) in collaboration with student centers and faculty Strengthened EAP partnerships with regional high schools and expanded summer bridge programs
What is the timeline for implementing the strategy?	Ongoing FY25–30 with annual refinements.
What are the associated costs? (one-time, ongoing, total)	Not SEMM-funded; supported via Academic Affairs and Student Affairs.

Enrollment Growth Strategy 9	
What is the specific strategy?	Comprehensive student success programs that strengthen belonging, persistence, and graduation rates by centering identity, equity, and targeted support. These initiatives ensure underserved, first-generation, low-income, and neurodiverse students feel connected, supported, and academically prepared to thrive at CSUSB.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	Improve recruitment, retention, persistence, and graduation rates among historically underserved student groups; increase student engagement and sense of belonging; strengthen college-going identity in the Inland Empire.
What actions have been taken so far, if any?	OBSS, Affinity Centers, EOP, SSS/TRIO, Undocumented Student Success Center, Veterans Success Center and SSD/COGN Neurodiversity Center expanded outreach and transition programming to strengthen yield and belonging while providing intrusive advising, tutoring, and integrated identity-based support. The Children’s Center and Basic Needs provides supports aimed at ensuring students have access to childcare, nutrition, and other critical services.
What is the timeline for implementing the strategy?	Ongoing FY25–30
What are the associated costs? (one-time, ongoing, total)	\$72,000 (Heritage Months and Cultural Graduation Celebrations); \$420k (OBSS); \$270k (USSC); \$458k (VSC); \$800k (SSD/COG); \$130k (SSS/TRIO); \$1.3M (EOP); \$710K (Affinity Centers); \$40K (SAI); \$700K (Children’s Center)

Enrollment Growth Strategy 10	
What is the specific strategy?	Comprehensive student success programs that strengthen belonging, persistence, and graduation rates by centering identity, equity, and targeted support. These initiatives ensure underserved, first-generation, low-income, and neurodiverse students feel connected, supported, and academically prepared to thrive at CSUSB.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	A coordinated set of initiatives designed to convert admitted students into enrolled Coyotes. These strategies directly address summer “melt” by strengthening personal connections, reducing barriers, and building family confidence in the decision to attend CSUSB.
What actions have been taken so far, if any?	Coyote Jumpstart events have brought admitted students and families to campus for enrollment support. Phone banking, texting, and personalized outreach campaigns have been piloted to remind students of enrollment steps.
What is the timeline for implementing the strategy?	Ongoing expanded outreach FY 25-30

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What are the associated costs? (one-time, ongoing, total)	\$15,000 (Coyote Jump Start)
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Enrollment Growth Strategy 11	
What is the specific strategy?	CSUSB’s pre-college initiatives form a comprehensive, multi-district pipeline designed to expand access, readiness, and college-going culture across the Inland Empire. This strategy integrates readiness programming (Coyote PRIME), dual enrollment (Coyote BLUE), and federally/state-funded pre-college access programs (TRIO, GEAR UP, Cal-SOAP, CAMP/HEP, College Corps, First Star Academy) to build demand for higher education and create a seamless pathway to CSUSB.
What specific enrollment-related outcomes are you aiming to achieve (e.g., application growth, improved yield, better retention)?	Increase the number of A–G eligible and college-ready high school graduates; expand dual enrollment participation; reduce remediation; strengthen transfer and direct-entry pipelines to CSUSB.
What actions have been taken so far, if any?	Coyote PRIME and BLUE launched in 2023–24 to provide supplemental instruction and dual enrollment opportunities, while TRIO, GEAR UP, Cal-SOAP, College Corps, First Star Academy and CAMP/HEP continue to deliver advising, tutoring, service learning and readiness services across the region.
What is the timeline for implementing the strategy?	Ongoing
What are the associated costs? (one-time, ongoing, total)	Federal, state and local grant funded

1.2 What other enrollment strategies are under serious consideration but have not yet been implemented? For each, briefly describe scope, potential impact, and timing.

Enrollment-Related Strategy Under Consideration 1	
What is the specific strategy?	Establish a dedicated online college for adult learners.
Strategy Scope	Exploratory analysis initiated FY25; stakeholder consultations underway.
Potential Impact	1,000–1,500 FTES in 5 years.
Implementation Timeline	Design FY26; launch FY27; scale FY29.

Enrollment-Related Strategy Under Consideration 2	
What is the specific strategy?	Integrate AI/data literacy, coding basics, and human-AI collaboration into all majors.
Strategy Scope	Faculty task force formed FY25.
Potential Impact	Improved career readiness and persistence.
Implementation Timeline	Design FY26; phased rollout FY27–29.

Enrollment-Related Strategy Under Consideration 3	
What is the specific strategy?	Develop new degree programs aligned to workforce needs.
Strategy Scope	Workforce demand studies completed FY25.
Potential Impact	300–500 additional majors in 3 years.
Implementation Timeline	Launch FY27–28.

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Enrollment-Related Strategy Under Consideration 4	
What is the specific strategy?	Structured non-resident recruitment with recruiters, counselor fly-ins, search buys, national campaigns.
Strategy Scope	Planning initiated FY25.
Potential Impact	250–400 new non-resident students annually; \$3–5M tuition revenue.
Implementation Timeline	Launch FY26; scale FY27–30.

1.3 What are your projected resident FTES student enrollment figures for each year from FY25-26 through FY29-30 (college-year)?

An Excel file titled Multi-Year Template has been prepared for your use in completing this response. You can find it in your designated SharePoint folder, which is linked in Attachment A.

1.4 If your university received one-time funds for enrollment growth recovery: **CO Note: CSUSB did not receive enrollment recovery funds**

Plan for Enrollment Growth Recovery Funds 1	
What is your clear, actionable plan for use of the funds?	<ul style="list-style-type: none"> ❖ Expanding Direct Admission Celebrations across all San Bernardino and Riverside districts. We will host approximately 4,000 directly admitted students on our campus. The funds would be used to help school districts with transportation and creating compelling programs to encourage students to attend CSUSB. ❖ Planning and implementing an out of state recruitment plan targeting WUE states as well as Texas. ❖ Increasing dual enrollment agreements to more school districts in San Bernardino, Riverside, and eastern edge of Los Angeles County. ❖ Extending our Coyote Blue program for an additional two years. This program includes dual enrollment and a week-long on campus experience where students stay in dorms, meet current students, and interact with faculty mentors. ❖ Scaling SEMM digital/streaming and multilingual campaigns. ❖ Accelerating AI curriculum and new major development (faculty training, program design).
What measurable outcomes will demonstrate the return on investment?	Measurable ROI: +10% FTF applications; +3% yield among direct admits; +250 incremental FTES within 2 years.

1.5 If your university has experienced recent enrollment growth, what strategies contributed to this success and could be informative to other universities?

Successful Enrollment Growth Strategy 1	
Strategy Used	Transfers: +31% in Spring 2025 and +12% in Fall 2025 driven by Instant Admit and TSP partnerships.

Successful Enrollment Growth Strategy 2	
Strategy Used	First-Time Freshmen: +4% increase in Fall 2025, supported by CRM campaigns and cross divisional collaboration.

Successful Enrollment Growth Strategy 3	
Strategy Used	Dual Enrollment: +454% YoY increase Fall 2024–25. We plan to expand our dual enrollment partnership by 150% over the next year.

Multi Year Enrollment Projections

University: San Bernardino

Target FTES	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Resident Target	16,489	16,489	16,489	16,489	16,489	16,489	16,489	16,489

Actual FTES	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Resident Actual	14,971	15,417	15,338	15,906	16,421	16,762	17,004	17,190
Non-Resident Actual	364	432	408	407	428	393	384	384
Total	15,335	15,849	15,747	16,313	16,849	17,155	17,388	17,574

Actual:Target	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Resident Variance	-1,518	-1,072	-1,151	-583	-68	273	515	701

Actual:Target	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Resident Variance	-9.2%	-6.5%	-7.0%	-3.5%	-0.4%	1.7%	3.1%	4.3%

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Section 2: Multi-Year Budget Plan *(If applicable, request will be defined in the Fiscal Action Plan letter from CO)*

2.1 Provide a three-year budget plan for each activity identified in the Fiscal Action Plan letter (see multi-year Excel template). For each activity, include:

- Revenues (State Appropriation, Student Fees & Other Revenues)
- Expenditures (Salaries, Benefits & Other Expenses)
- Show annual totals for revenues, expenditures, and ending balances
- Include key assumptions related to enrollment, state support, tuition, and other key drivers

An Excel file titled [Multi-Year Template](#) has been prepared for your use in completing this response. You can find it in your designated SharePoint folder, which is linked in Attachment A.

Multi Year Budget Projections

University: San Bernardino

CSU Fund: Instructionally Related Activities (463)

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Beginning Balance	\$1,984,595	\$350,626	\$109,481	-\$5,181,278	-\$8,645,120	-\$11,810,567

Revenues	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
State Appropriation						
Tuition and Fees	\$3,333,667	\$3,252,655	\$3,371,845	\$3,413,700	\$3,496,779	\$3,594,442
Cost Recovery	\$4,301	\$9,423		\$0	\$0	\$0
Gifts, Grants, and Contracts				\$0	\$0	\$0
Other Revenues	\$236,040	\$69,976	-\$1,981,119	\$92,473	\$121,188	\$112,662
Sales and Services	\$85,369	\$191,558	\$64,284	\$93,006	\$88,373	\$96,767
Total	\$3,659,378	\$3,523,612	\$1,455,009	\$3,599,179	\$3,706,340	\$3,803,871

Expenses	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries and Wages	\$1,574,411	\$1,979,929	\$2,416,965	\$2,626,178	\$2,330,936	\$2,387,539
Benefits	\$545,474	\$705,383	\$810,595	\$906,738	\$723,890	\$743,833
Supplies and Services	\$2,434,152	\$789,080	\$2,882,075	\$2,361,639	\$2,592,556	\$2,693,002
Student Financial Aid	\$880	\$0	\$160	\$525	\$326	\$347
Other Expenses	\$743,083	\$284,366	\$629,973	\$1,162,941	\$1,214,189	\$1,151,301
Facilities	\$348	\$0	\$0	\$5,000	\$10,000	\$12,000
Sponsored Programs				\$0	\$0	\$0
Debt Payments				\$0	\$0	\$0
Total	\$5,298,347	\$3,758,757	\$6,739,768	\$7,063,021	\$6,871,897	\$6,988,042

Net Transfers	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Transfers In	\$5,000					
Transfers Out		\$6,000	\$6,000	\$0	\$0	\$0
Total	\$5,000	-\$6,000	-\$6,000	\$0	\$0	\$0

Net Financial Activity	-\$1,633,969	-\$241,146	-\$5,290,758	-\$3,463,842	-\$3,165,557	-\$3,184,170
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Ending Balance	\$350,626	\$109,481	-\$5,181,278	-\$8,645,120	-\$11,810,677	-\$14,994,737

Budget Assumptions Used: Tuition & Fees assumed at an annual 3% increase; other revenue sources are assumed at an annual 1% increase. All expenses assume an annual 3% increase, with Athletics adding an annual \$10k increase for increased expenses due to inflation and with the assumption that the department will have an increase in baseline support to reduce personnel expenses in CSU Fund 463 to baseline support.

Multi Year Budget Projections

University: San Bernardino
 CSU Fund: Instructionally
 Related Activities (463)

Figures below are only for Athletics * RP003

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Beginning Balance	\$1,984,595	\$350,626	\$109,481	-\$5,181,277	-\$8,541,222	-\$11,568,407

Revenues	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
State Appropriation						
Tuition and Fees	\$3,333,667	\$3,252,655	\$3,371,845	\$2,324,016	\$2,398,385	\$2,475,133
Cost Recovery	\$4,301	\$9,423				
Gifts, Grants, and Contracts						
Other Revenues	\$236,040	\$69,976	-\$1,981,119	\$44,000	\$67,500	\$70,000
Sales and Services	\$85,369	\$191,558	\$64,284	\$86,000	\$80,000	\$89,000
Total	\$3,659,378	\$3,523,612	\$1,455,009	\$2,454,016	\$2,545,885	\$2,634,133

Expenses	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries and Wages	\$1,574,411	\$1,979,929	\$2,416,965	\$2,129,330	\$1,839,596	\$1,894,784
Benefits	\$545,474	\$705,383	\$810,595	\$870,132	\$686,499	\$707,094
Supplies and Services	\$2,434,152	\$789,080	\$2,882,075	\$2,249,499	\$2,466,974	\$2,590,323
Student Financial Aid	\$880	\$0	\$160			
Other Expenses	\$743,083	\$284,366	\$629,973	\$560,000	\$570,000	\$580,000
Facilities	\$348	\$0	\$0	5000	\$10,000	\$12,000

Sponsored Programs						
Debt Payments						
Total	\$5,298,347	\$3,758,757	\$6,739,768	\$5,813,961	\$5,573,069	\$5,784,201

Net Transfers	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Transfers In	\$5,000					
Transfers Out		\$6,000	\$6,000			
Total	\$5,000	-\$6,000	-\$6,000	\$0	\$0	\$0

Net Financial Activity	-\$1,633,969	-\$241,146	-\$5,290,758	-\$3,359,945	-\$3,027,184	-\$3,150,067
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	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Ending Balance	\$350,626	\$109,480	-\$5,181,277	-\$8,541,222	-\$11,568,407	-\$14,718,474

Budget Assumptions Used: Revenues: Based on projected head count and Current IRA for Athletics. Assumption is that there will be no IRA fee increase but there will be a 3.2% Enrollment fee increase. **Other Revenues:** Revenues for Ticket sales, royalties, licesning, sponsorships, Assumpiton is that we will have an increase in Sponsorships. **Salaries & Wages-** assumptions are based on current staffing for this Fiscal Year. For 26/27 asssumptions are that all head coaching positions will move to SB001 and this will reduce amount from RP003. Thus reducing the Benefits amount on RP003 side as well. Other expenses has been reduced as we have made cuts to our RP003 Operating Expenses and this cut will reflect that reduced cost from 2024-2025. Adjusted up 10k each year for Inflation.

Multi Year Budget Projections

University: San Bernardino

CSU Fund: Instructionally Related Activities (463)

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Beginning Balance	\$1,984,595	\$350,626	\$109,481	-\$5,181,278	-\$5,285,175	-\$5,423,438

Revenues	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
State Appropriation						
Tuition and Fees	\$3,333,667	\$3,252,655	\$3,371,845	\$1,089,684	\$1,098,394	\$1,119,309
Cost Recovery	\$4,301	\$9,423				
Gifts, Grants, and Contracts						
Other Revenues	\$236,040	\$69,976	-\$1,981,119	\$48,473	\$53,688	\$42,662
Sales and Services	\$85,369	\$191,558	\$64,284	\$7,006	\$8,373	\$7,767
Total	\$3,659,378	\$3,523,612	\$1,455,009	\$1,145,163	\$1,160,455	\$1,169,738

Expenses	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries and Wages	\$1,574,411	\$1,979,929	\$2,416,965	\$496,848	\$491,340	\$492,755
Benefits	\$545,474	\$705,383	\$810,595	\$36,606	\$37,391	\$36,739
Supplies and Services	\$2,434,152	\$789,080	\$2,882,075	\$112,140	\$125,472	\$102,699
Student Financial Aid	\$880	\$0	\$160	\$525	\$326	\$347
Other Expenses	\$743,083	\$284,366	\$629,973	\$602,941	\$644,189	\$571,301
Facilities	\$348	\$0	\$0			
Sponsored Programs						
Debt Payments						
Total	\$5,298,347	\$3,758,757	\$6,739,768	\$1,249,060	\$1,298,718	\$1,203,841

Net Transfers	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Transfers In	\$5,000					
Transfers Out		\$6,000	\$6,000			
Total	\$5,000	-\$6,000	-\$6,000	\$0	\$0	\$0

Net Financial Activity	-\$1,633,969	-\$241,146	-\$5,290,758	-\$103,897	-\$138,263	-\$34,103
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	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Ending Balance	\$350,626	\$109,481	-\$5,181,278	-\$5,285,175	-\$5,423,438	-\$5,457,541

Budget Assumptions Used: Tuition & Fees assumed at an annual 3% increase; other revenue sources are assumed at an annual 1% increase. All expenses assume an annual 3% increase.

Multi Year Budget Projections

University: San Bernardino

CSU Fund: Operating Fund (485)

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Beginning Balance	\$57,661,641	\$52,580,129	\$38,203,665	\$38,374,280	\$22,926,739	\$21,075,956

Revenues	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
State Appropriation	\$177,912,876	\$176,777,270	\$181,768,554	\$174,278,000	\$183,407,000	\$192,280,000
Tuition and Fees	\$121,731,472	\$124,121,049	\$131,413,951	\$133,162,000	\$144,183,000	\$153,732,000
Cost Recovery	\$14,755,683	\$14,986,020	\$15,155,659	\$15,452,000	\$15,728,000	\$16,009,000
Gifts, Grants, and Contracts	\$7,361,822					
Other Revenues	\$1,238,794	\$1,164,375	\$8,375,503	\$2,067,000	\$2,077,000	\$2,087,000
Sales and Services						
Total	\$323,000,647	\$317,048,714	\$336,713,667	\$324,959,000	\$345,395,000	\$364,108,000

Expenses	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries and Wages	\$151,095,980	\$161,206,340	\$165,052,273	\$165,274,000	\$166,926,740	\$168,596,007
Benefits	\$77,469,078	\$83,860,826	\$80,054,800	\$86,683,541	\$87,550,376	\$88,425,880
Supplies and Services	\$42,268,404	\$41,151,098	\$40,484,548	\$40,687,000	\$40,890,000	\$41,095,000
Student Financial Aid	\$37,036,439	\$38,425,697	\$43,904,218	\$43,201,000	\$47,306,667	\$47,252,000
Other Expenses	\$3,701,256	\$3,079,432	\$1,657,718	\$1,674,000	\$1,691,000	\$1,708,000
Facilities	\$1,254,465	\$1,417,201	\$1,306,724	\$1,320,000	\$1,333,000	\$1,346,000
Sponsored Programs						
Debt Payments						
Total	\$312,825,621	\$329,140,595	\$332,460,281	\$338,839,541	\$345,697,783	\$348,422,887

Net Transfers	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Transfers In	\$6,548,581	\$1,595,766	\$1,087,243	\$1,444,000	\$1,448,000	\$1,452,000
Transfers Out	\$21,805,119	\$3,880,348	\$5,170,015	\$3,011,000	\$2,996,000	\$2,981,000
Total	-\$15,256,538	-\$2,284,583	-\$4,082,771	-\$1,567,000	-\$1,548,000	-\$1,529,000

Net Financial Activity	-\$5,081,513	-\$14,376,463	\$170,615	-\$15,447,541	-\$1,850,783	\$14,156,113
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Ending Balance	\$52,580,129	\$38,203,665	\$38,374,280	\$22,926,739	\$21,075,956	\$35,232,069

Budget Assumptions Used:

FY 26-27 GF Appropriation: FY 25/26 GF Appr \$172.7M + Restoration of \$5.6M+ 3.5M estimated CSUSB's share of FY 25/26 compact of \$252.3 and estimated SWAT.

FY 27-28 GF Appropriation: FY 26/27 GF Appr + one-time allocation of \$8.8M from FY 25/26 Compact

Tuition & Fees: Except for the tuition revenue, other fees are increased by 1% on average tuition and fees

Cost Recovery: Increased by 2% on an average

Salary & Wages: Staff/MPP non-retention full affect in FY 25/26 plus CSUEU Step increases. Additionally, slight increases due to employee payout or other costs.

Benefit: Calculated based on FY 25/26 average rate

Supplies & Services: Inflationary cost increases

Student Financial Aid: FY 26/27 and FY 27/28 1/3 SUG added due to fee rate increases

Facilities: Inflationary cost increase

Multi Year Budget Projections

University: San Bernardino

CSU Fund: Housing (531)

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	\$526,458	\$497,704	\$938,305	-\$863,610	-\$3,066,205	-\$4,771,120
Revenues	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
State Appropriation						
Tuition and Fees						
Cost Recovery	\$502,416	\$327,059	\$550,130			
Gifts, Grants, and Contracts				\$1,426,895	\$1,498,240	\$1,573,152
Other Revenues	-\$58,143	-\$244	-\$2,445			
Sales and Services	\$11,471,342	\$12,793,669	\$14,523,996	\$14,523,996	\$15,219,924	\$15,952,446
Total	\$11,915,615	\$13,120,484	\$15,071,681	\$15,950,891	\$16,718,164	\$17,525,598

Expenses	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Salaries and Wages	\$1,466,401	\$1,508,099	\$1,458,922	\$1,928,905	\$1,986,773	\$2,046,376
Benefits	\$1,026,299	\$1,054,725	\$1,018,657	\$1,426,168	\$1,468,953	\$1,513,021
Supplies and Services	\$4,646,853	\$5,294,618	\$5,851,990	\$4,656,945	\$4,761,859	\$4,920,387
Student Financial Aid						
Other Expenses	\$11,852	\$12,717	\$28,422	\$12,595	\$12,973	\$13,621
Facilities	\$23,040	\$19,393	\$37,176	\$24,689	\$25,923	\$27,219
Sponsored Programs				\$1,426,895	\$1,498,240	\$1,573,152
Debt Payments	\$0	\$17,594	\$39,113			
Total	\$7,174,444	\$7,907,146	\$8,434,280	\$9,476,197	\$9,754,721	\$10,093,777

Net Transfers	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Transfers In		\$4,300,000				
Transfers Out	\$4,769,925	\$9,072,737	\$8,439,315	\$8,677,290	\$8,668,358	\$8,641,399
Total	-\$4,769,925	-\$4,772,737	-\$8,439,315	-\$8,677,290	-\$8,668,358	-\$8,641,399

Net Financial Activity	-\$28,754	\$440,601	-\$1,801,914	-\$2,202,596	-\$1,704,915	-\$1,209,578
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	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Ending Balance	\$497,704	\$938,305	-\$863,610	-\$3,066,205	\$4,771,120	-\$5,980,698

Budget Assumptions Used: Revenue assumes a 5% rental rate increase each year along with 5% rental rate increase each year.

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Section 3: Cost-Saving Strategies (State Requirement)

3.1 Provide a detailed list of strategies your university has adopted since FY24-25 to reduce costs. For each strategy, respond to the following:

Cost-Saving Strategy 1 (Fund 485)	
What is the cost-saving strategy?	Hiring reduction, freezing positions, position elimination
What are the projected savings? (one-time, ongoing, total)	Total baseline reductions in salary line: \$2.8 million and \$5.1 million in one-time, and associated benefit reduction of \$8.3 million, a total of \$7.9 million. Total salary-related benefit reduction was \$16.2 million.
What actual savings have been realized so far (if any)?	We needed the division & Central budget reductions to mitigate CSUSB's operating budget deficit of \$20.4 million. CSUSB mandatory costs including compensation costs and other commitments totaled \$40.8 million, whereas GF appropriation and campus tuition & fee revenue totaled \$20.4 million, creating a deficit of \$20.4 million. Essentially, we could not realize net saving. Salary savings from staff non-retention is not visible due to the general salary increases. We hope to see the full effect of staff non-retention in fiscal year 2025-26.
What actions have been taken to implement this strategy?	Divisional baseline and one-time budget reduction and salary-related budget reduction in Central account
When was this strategy launched, and when will it be completed?	February 2024 – June 2024

Cost-Saving Strategy 2 (Fund 485)	
What is the cost-saving strategy?	Deferment of non-essential purchases and Capital Projects
What are the projected savings? (one-time, ongoing, total)	Base and one-time budget reduction of \$4.3 million
What actual savings have been realized so far (if any)?	The savings were utilized to mitigate CSUSB's total budget in baseline and one-time.
What actions have been taken to implement this strategy?	Divisional baseline and one-time budget reduction
When was this strategy launched, and when will it be completed?	February 2024 – June 2024

Cost-Saving Strategy 3 (Fund 485)	
What is the cost-saving strategy?	Service level reductions, organizational streamlining, and operational expense controls
What are the projected savings? (one-time, ongoing, total)	2% projected savings
What actual savings have been realized so far (if any)?	CSUSB actively reduced costs in terms of contractual services, equipment purchases, travel expenses and various operating expenses. However, the utility costs increase due to electricity and

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	natural gas rate increases, financial aid cost increases, mainly due to SUG cost increases offset the cost savings.
What actions have been taken to implement this strategy?	Restriction or deferral of non-essential purchases, deferral of capital projects, restrictions on travel, etc.
When was this strategy launched, and when will it be completed?	February 2024 – June 2024

Cost-Saving Strategy 4 (Fund 485)	
What is the cost-saving strategy?	Increased class sizes and cancellation of underenrolled classes
What are the projected savings? (one-time, ongoing, total)	Our goal was to reduce costs by 1M.
What actual savings have been realized so far (if any)?	From 23/24 to 24/25 the PT salary costs increased by 584K. This included a 1M increase due to GSIs. A savings of 415K was realized despite the increase due to GSIs. For 25/26 we project a savings of 1M from fiscal year 24/25.
What actions have been taken to implement this strategy?	Regular discussions with Deans and department chairs.
When was this strategy launched, and when will it be completed?	Launched in 23/24 and is ongoing for the foreseeable future.

Cost-Saving Strategy 5 (Fund 485)	
What is the cost-saving strategy?	Reduced tenure-line and contingent faculty recruitment
What are the projected savings? (one-time, ongoing, total)	Projected savings depends on the number of faculty who retire, resign or begin or end FERP status. We estimate 35 each year, however it can be much lower.
What actual savings have been realized so far (if any)?	For 23/24 to 24/25 we had a 28.75 reduction in tenure line positions due to retirements, resignations and FERPs. We hired only 20 faculty resulting in a savings of 1.3M. However, 532K was applied towards promotion costs and the remaining towards our reduction. For 24/25 to 25/26 we had a 33.7 reduction in tenure line positions due to retirements, resignations and FERP. We hired only 10 faculty resulting in a savings of 2.5M. However, 674K was applied to promotions and the remaining to reductions
What actions have been taken to implement this strategy?	Discussions with Deans to determine those positions that are critical to hire.
When was this strategy launched, and when will it be completed?	Launched in 23/24 and will be ongoing for the foreseeable future.

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Cost-Saving Strategy 1 (Athletics)	
What is the cost-saving strategy?	Travel Cost Savings with using Rental Vans instead of Buses
What are the projected savings? <i>(one-time, ongoing, total)</i>	98,777 Total for the year.
What actual savings have been realized so far (if any)?	So far, we have saved about 9,000 by moving from buses to vans.
What actions have been taken to implement this strategy?	The actions taken have been booking vans at airports in advance to ensure they are available. Creating standards for when we should use Buses or Vans.
When was this strategy launched, and when will it be completed?	This strategy was launched in the Beginning of August before travel began.

Cost-Saving Strategy 2 (Athletics)	
What is the cost-saving strategy?	Reducing rental length for Rentals
What are the projected savings? <i>(one-time, ongoing, total)</i>	34,000 Total for the year
What actual savings have been realized so far (if any)?	8,400
What actions have been taken to implement this strategy?	We have communicated with Vendors to cut down on the necessary times that we will need the rentals.
When was this strategy launched, and when will it be completed?	The beginning of the Fiscal Year.

Cost-Saving Strategy 1: CSU Fund 463 (IRA-Athletics)	
What is the cost-saving strategy?	Travel Cost Savings with using Rental Vans instead of Buses
What are the projected savings? <i>(one-time, ongoing, total)</i>	\$98,777 total (ongoing)
What actual savings have been realized so far (if any)?	Approximately \$9,000 (to date)
What actions have been taken to implement this strategy?	The actions taken have been booking vans at airports in advance to ensure they are available. Creating standards for when we should use Buses or Vans.
When was this strategy launched, and when will it be completed?	This strategy was launched in August 2025 before the commencement of team travel.

Cost-Saving Strategy 2: CSU Fund 463 (IRA-Athletics)	
What is the cost-saving strategy?	Reducing rental length for rentals
What are the projected savings? <i>(one-time, ongoing, total)</i>	\$34,000 total (ongoing)
What actual savings have been realized so far (if any)?	\$8,400

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What actions have been taken to implement this strategy?	We have communicated with vendors to cut down on the necessary times that we will need the rentals.
When was this strategy launched, and when will it be completed?	As of July 1, 2025

Cost-Saving Strategy 1: CSU Fund 531 (Department of Housing and Residential Education)	
What is the cost-saving strategy?	Performed maintenance projects such as the 2-way clean out in Arrowhead Village, the original quote was \$25,000 but after seeking 2nd and 3rd opinions we hit a vendor to do the same work for \$13,000.
What are the projected savings? (one-time, ongoing, total)	The projected one-time savings were of \$12,000
What actual savings have been realized so far (if any)?	The actual one-time savings were of \$12,000
What actions have been taken to implement this strategy?	Seek multiple bids offers for even smaller amounts of work needed to assure the best price possible for this and all future work, in many cases, regardless of scope.
When was this strategy launched, and when will it be completed?	Spring 2025- Ongoing practice

Cost-Saving Strategy 2: CSU Fund 531 (Department of Housing and Residential Education)	
What is the cost-saving strategy?	During appliances purchases, DHRE was able to get preferred vendor to price match what another vendor had quoted us.
What are the projected savings? (one-time, ongoing, total)	The projected one-time savings were of \$5,000
What actual savings have been realized so far (if any)?	The actual one-time savings were of \$5,000
What actions have been taken to implement this strategy?	Seek multiple bids offers for even smaller amounts of work needed to assure best price possible for this and all future work, in many cases, regardless of scope.
When was this strategy launched, and when will it be completed?	Spring 2025- Ongoing practice

Cost-Saving Strategy 1: CSU Fund 532 (Department of Housing and Residential Education)	
What is the cost-saving strategy?	Reassessed fire sprinkler replacement recommendation to University Village from outside vendor by consulting with county fire marshal to revisit areas of impact to assure safety and compliance and need to replace/repair system. Compliance walkthrough resulted in their only needing to have minor adjustments to system as deemed necessary.
What are the projected savings? (one-time, ongoing, total)	The projected one-time savings were \$163,668.07
What actual savings have been realized so far (if any)?	The actual one-time savings were \$163,668.07

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What actions have been taken to implement this strategy?	Continue to reassess outside vendor recommendations to assure needed repairs and replacements are in accordance with life and safety CSU requirement and standard.
When was this strategy launched, and when will it be completed?	Spring 2025- Ongoing practice

3.2 What other cost-saving strategies are being actively explored but not yet implemented? For each, briefly describe scope, potential impact, and timing.

Cost-Saving Strategy Under Consideration 1 (Athletics)	
What is the specific strategy?	Reducing the number of trips that teams take out of State in Preseason
Strategy Scope	Travel
Potential Impact	
Implementation Timeline	2026-2027

Cost-Saving Strategy Under Consideration 2 (Athletics)	
What is the specific strategy?	Reducing Coaching Staff
Strategy Scope	Salaries
Potential Impact	
Implementation Timeline	2026-2027

Cost-Saving Strategy Under Consideration 1: CSU Fund 463 (IRA-Athletics)	
What is the specific strategy?	Reducing the number of trips that teams take out of State in Preseason
Strategy Scope	Travel
Potential Impact	\$120,000
Implementation Timeline	2026-2027

Cost-Saving Strategy Under Consideration 2: CSU Fund 463 (IRA-Athletics)	
What is the specific strategy?	Reducing Coaching Staff
Strategy Scope	Salaries
Potential Impact	\$250,000
Implementation Timeline	2026-2027

Cost-Saving Strategy Under Consideration 1: CSU Fund 531 (Department of Housing and Residential Education)	
What is the specific strategy?	DHRE has formed a partnership with (stateside) Facilities Management through their plant warehouse to garner cost savings,

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	minimizing the need for DHRE to contract with 3 rd party vendors for services, if the facilities management teams can perform the work.
Strategy Scope	This partnership has the potential to cut costs on the procurement of facilities-related parts, supplies, and equipment via centralized warehouse supply orders.
Potential Impact	Cost savings is TBD based on annual review of expenses.
Implementation Timeline	Fall 2025

Cost-Saving Strategy Under Consideration 2: CSU Fund 531 (Department of Housing and Residential Education)	
What is the specific strategy?	Implementation of systemwide agreement between housing database StarRez and the CSU is proposed.
Strategy Scope	Universal user license agreement for cost savings
Potential Impact	The amount is TBD but would reduce the annual cost of services. The current license agreement has been extended for one year.
Implementation Timeline	Fiscal Year 2026

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Section 4: Other/Audit Findings/Auxiliary Organizations

4.1 Please provide a detailed description of the actions your university is taking to address the Fiscal Health Indicator(s) identified in Attachment A of your Fiscal Action Plan letter. Use one table for each bullet identified.

Fiscal Health Indicator 2 (Fund 461)	
What action has been/will be taken to address the Fiscal Health Indicator?	To mitigate/eliminate the deficit in CSU Fund 461, Athletics partnered with ASI, Inc., on a student fee referendum, resulting in its approval by the CSUSB student body in the spring 2025 semester. Thus, starting in the fall 2025 semester, the student fee funding CSU Fund 461 will have a progressive annual fee increase. This revenue increase along with active expense management will mitigate current and future financial constraints by FY 2027/2028

Fiscal Health Indicator 2	
What action has been/will be taken to address the Fiscal Health Indicator?	<p>CSU Fund 461 (ASI/Athletics Scholarships)</p> <p>During the spring 2025 semester, a student fee referendum was passed to directly impact CSU Fund 461, to support student-athlete scholarships.</p> <ul style="list-style-type: none"> • Starting fall 2025, the ASI Grants-in-Aid fee will increase by \$16.00 for the academic year, all applied in the fall semester. <ul style="list-style-type: none"> ○ The updated fee schedule on CFS will reflect: <ul style="list-style-type: none"> ▪ Fall 2025: \$32.00 ▪ Spring 2026: \$16.00 ▪ Total: \$48.00 • Starting fall 2026, the ASI Grants-in-Aid fee will increase by \$16.00 for the academic year. <ul style="list-style-type: none"> ○ The updated fee schedule on CFS will reflect: <ul style="list-style-type: none"> ▪ Fall 2026: \$48.00 ▪ Spring 2027: \$16.00 ▪ Total: \$64.00 • Starting fall 2027, the ASI Grants-in-Aid fee will increase by \$16.00 for the academic year. <ul style="list-style-type: none"> ○ The updated fee schedule on CFS will reflect: <ul style="list-style-type: none"> ▪ Fall 2027: \$64.00 ▪ Spring 2028: \$16.00 ▪ Total: \$80.00

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Fiscal Health Indicator 1	
<p>What action has been/will be taken to address the Fiscal Health Indicator?</p>	<p>CSU Fund 532 (Department of Housing and Residential Education) The Department of Housing and Residential Education (DHRE) will continue to reassess outside vendor recommendations to ensure needed repairs and replacements are in accordance with the life and safety of residents and staff, as well as meet CSU requirements and standards.</p> <p>DHRE will continue to seek multiple offers for even smaller amounts of work needed to assure the best possible price for all future work, in many cases, regardless of scope.</p> <p>In addition, DHRE has formed a partnership with (stateside) Facilities Management through their plant warehouse to garner cost savings, minimizing the need for DHRE to contract with 3rd party vendors for services, if the facilities management teams can perform the work. This partnership has the potential to cut costs on the procurement of facilities-related parts, supplies, and equipment via centralized warehouse supply orders.</p> <p>Future planning also includes the 1, 3, 5, 7–10-year replacement cycle system of custom work such for future tree trimming, landscaping, elevator contract upgrades, carpet tile replacement schedules, flooring removals, kitchen granite countertop upgrades, bathroom remodels or ceiling/tile replacement work. These replacement cycles will allow us to plan expenses ahead in smaller amounts to mitigate higher costs.</p>

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Fiscal Health Indicator 1 (UEC)	
<p>What action has been/will be taken to address the Fiscal Health Indicator?</p>	<p>To address the incorrect recording of the grant revenue, Accounting Services implemented enhanced procedures to ensure compliance with proper revenue recognition. Historically, during the month-end process, earned or unearned revenue for sponsored funded awards has been identified by running the Billing Report in the Sponsored Programs Administration Data Warehouse Module and filtering for the agreement type as 'Cost Reimbursement' only. The Grant Module is initiated, updated, and maintained by the Sponsored Programs Administration (SPA). SPA ensures that the Grant Module holds accurate and timely information which is crucial for fiscal integrity and accurate reporting.</p> <p>Beginning January 1, 2025, Accounting Services expanded this process to include all sponsored funded award agreements listed in the Grant Module, as well as capture those not promptly updated, to ensure comprehensive inclusion of grant-related activity in the monthly revenue process.</p> <p>Additionally, on a quarterly basis, the Billing Report for sponsored funds will be reviewed alongside the Financial Summary Report. This cross-referencing process will serve as an additional control measure to verify the completeness and accuracy of the reports and thorough reviews of grant activity.</p> <p>Name(s) of the contact person(s) responsible for corrective action: Melinda Jensen for Accounting Services, and the respective Research Analyst in SPA for the grant.</p>