



**California State University Maritime Academy
BAC Budget Update
February 13, 2024**

AGENDA

- Summary of FY2024-25 Budget

- Divisional Budget Presentations
 1. Administration & Finance (2/13)
 2. Office of the President (2/13)
 3. Student Affairs (2/20)
 4. University Advancement (2/20)
 5. Academic Affairs (2/27)
 6. Marine Programs (2/27)
 7. Athletics (3/5)
 8. University Wide (3/5)

- Next Steps

STATE BUDGET OUTLOOK

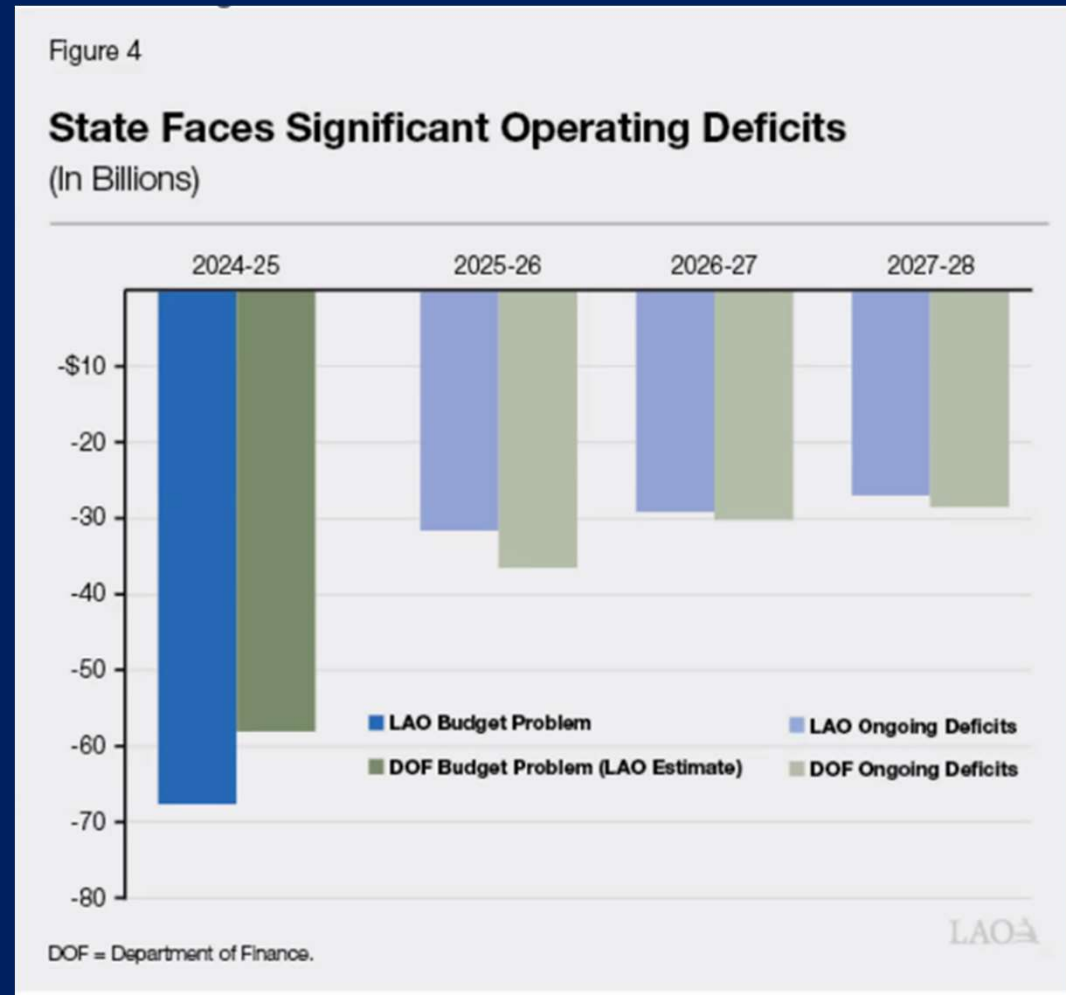
FISCAL YEAR 2024-25

Current

- \$38 billion deficit
- State tax revenues lower than expected
- Balances budget: reserves, reductions, borrowing, fund shifts, delays, deferrals

Future

- State projects operational deficits in the future fiscal years



GOVERNOR'S PROPOSAL FOR CSU

- 2024-25: Compact deferral, CSU spends \$240m one-time
- 2025-26: \$240m ongoing (yr. 3 of compact)
~\$252m ongoing (yr. 4 of compact)

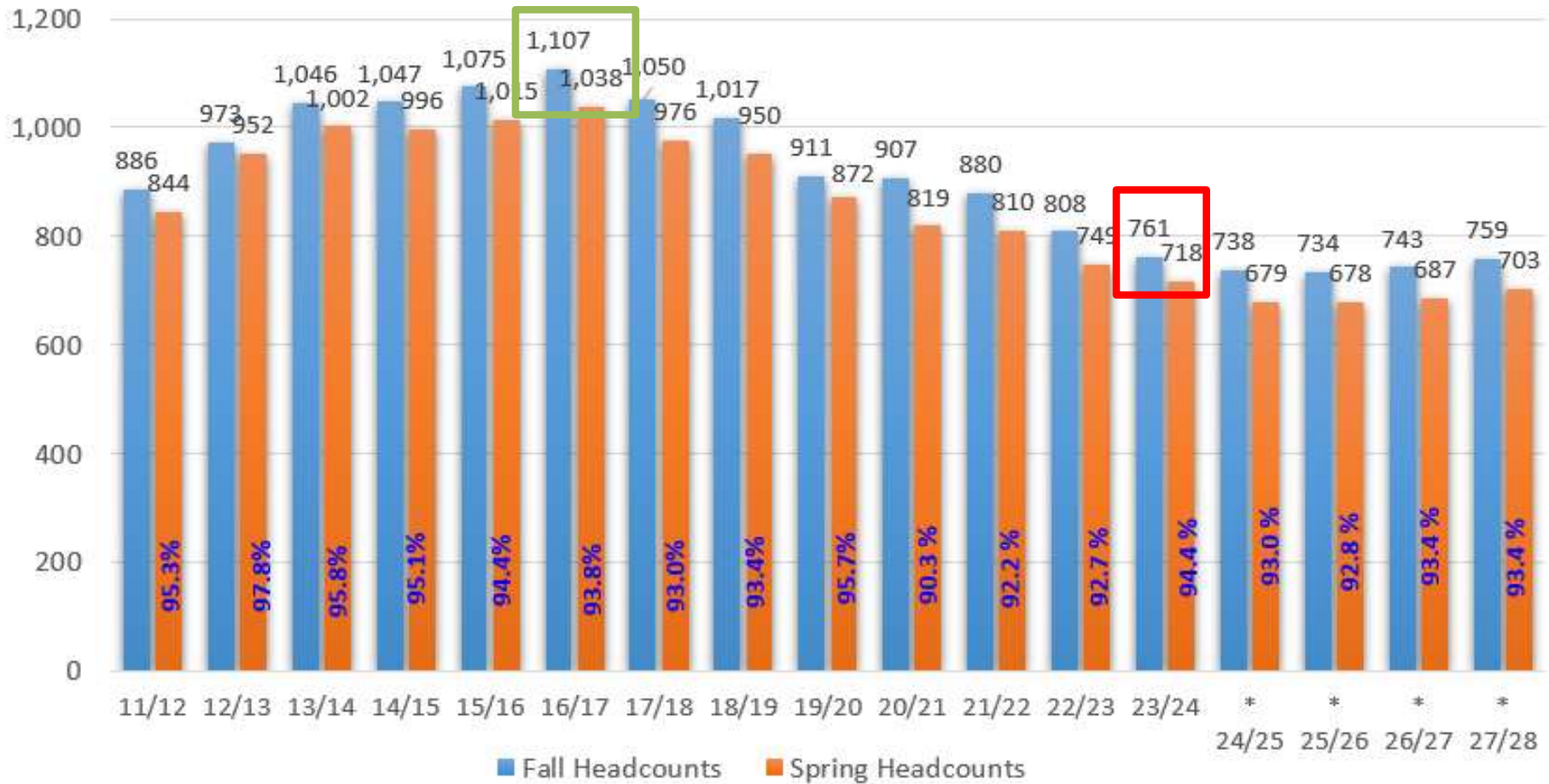
CAL MARITIME BUDGET CHALLENGES

- Enrollment Decline
- Enrollment and Budget Reallocation Plan
- Increase costs, such as unfunded compensation, inflation, insurance, utilities

CAL MARITIME ENROLLMENT UPDATE

FALL AND SPRING HEADCOUNTS

FALL 2011 – FALL 2027



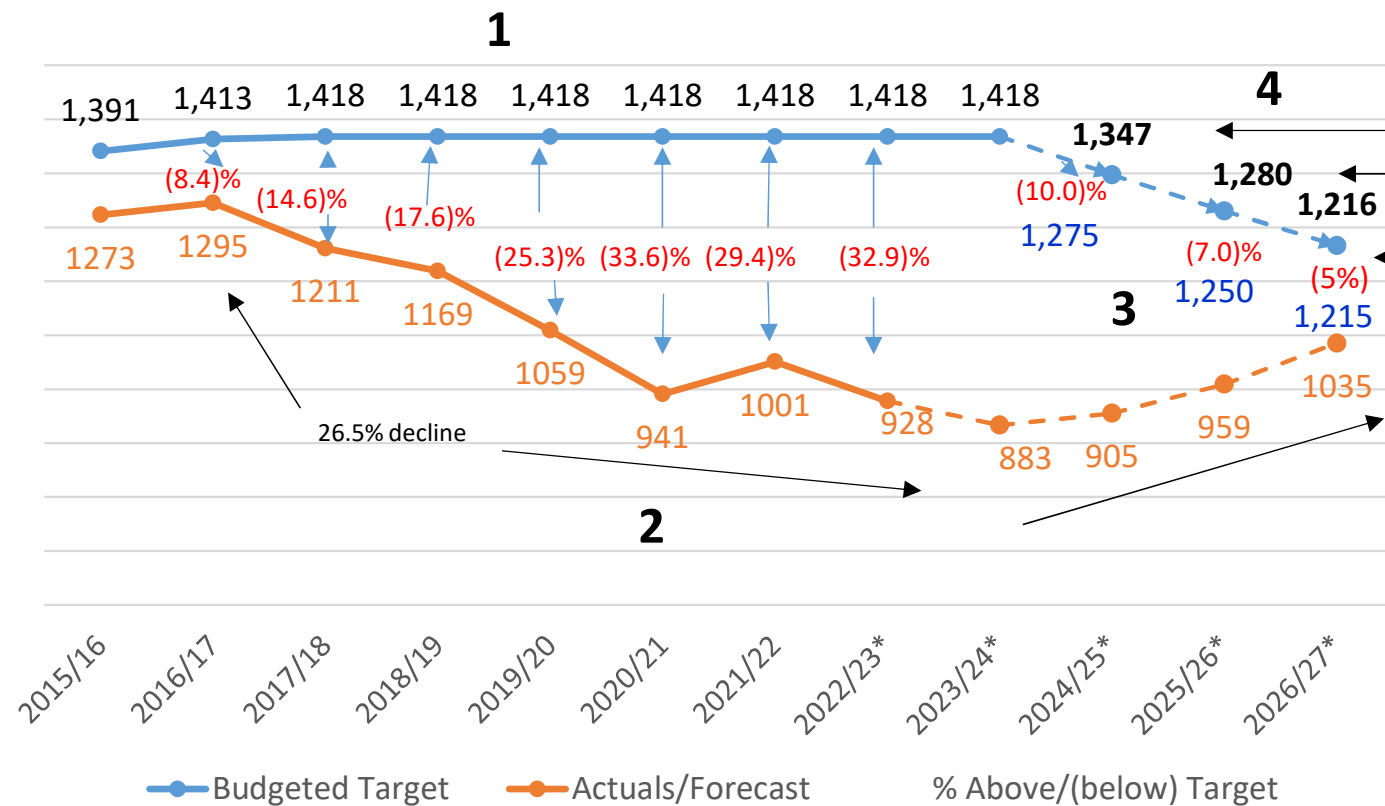
* Forecast

CSU ENROLLMENT TARGET AND BUDGET REALLOCATION PLAN

- New allocations to campuses meeting and exceeding current target
- Phased Re-Allocations: College Year 2023-24 through 2026-27
 - 1) No reallocation for plan's first year (2023-24)
 - 2) Revised thresholds for **3% 5% 5%** reallocations in subsequent years
(Original Proposed Plan was 5%, 5%, 5% reallocation)
 - 10%** or more below prior year target (2024-25)
 - 7%** or more below prior year target (2025-26)
 - 5%** or more below prior year target (2026-27)

Reallocation Plan: FTES and GF funding will be reallocated from campuses who are below prior year target, to campuses that are above prior year target

CAL MARITIME RESIDENT ENROLLMENT (FTES)



1 FTE = \$8,900 of State funding

FY24/25:

Loss of (71) FTES = (\$631,900) Revenue shortfall

FY25/26:

Loss of (67) FTES = (\$596,300) Revenue shortfall

FY26/27:

Loss of (64) FTES = (\$569,600) Revenue shortfall

Total reduction of (202) FTES = (\$1,797,800) reduction in State funding

Beginning 2024/25, campuses will be penalized 5% of their enrollment budget if they did not meet at least 90% of their 2023/24 enrollment target, 93% in 2024/25 and 95% in 2025/26

1. Current Budgeted Resident FTES – Systemwide FTES Target
2. Current Actuals & Projections Resident FTES
3. Threshold targets
4. Potential Revised Resident FTES Budgets

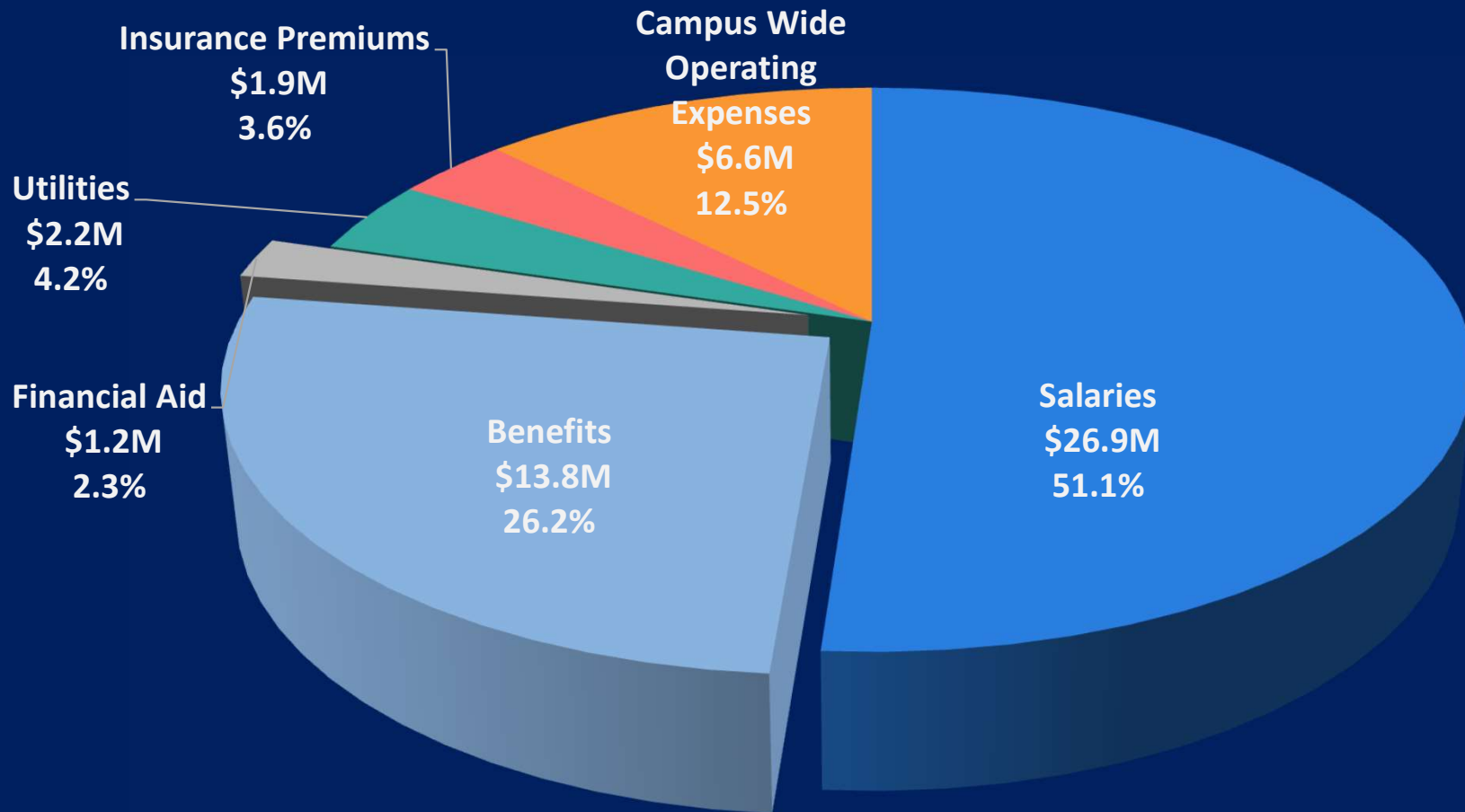
CAL MARITIME

BUDGET CHALLENGES CUMULATIVE

Fiscal Year 2023/24 - 2026/27 Operating Budget

	2023/24 Revised	2024/25 Planning	2025/26 Planning	2026/27 Planning
Enrollment and Other Inflation Adjustments	(\$108,268)	(\$61,196)	(\$46,857)	\$109,591
Cost Recovery Reduction		(395,000)		
Enrollment Realignment GF Reduction		(631,900)	(596,300)	(569,600)
Unfunded Collective Bargaining - Campus Funded	(798,818)	(838,759)	(820,320)	
Total Estimated Budget Shortfall	(\$907,086)	(\$1,926,855)	(\$1,463,477)	(\$460,009)
Cumulative Budget Reduction	(\$907,086)	(\$2,833,941)	(\$4,297,418)	(\$4,757,427)

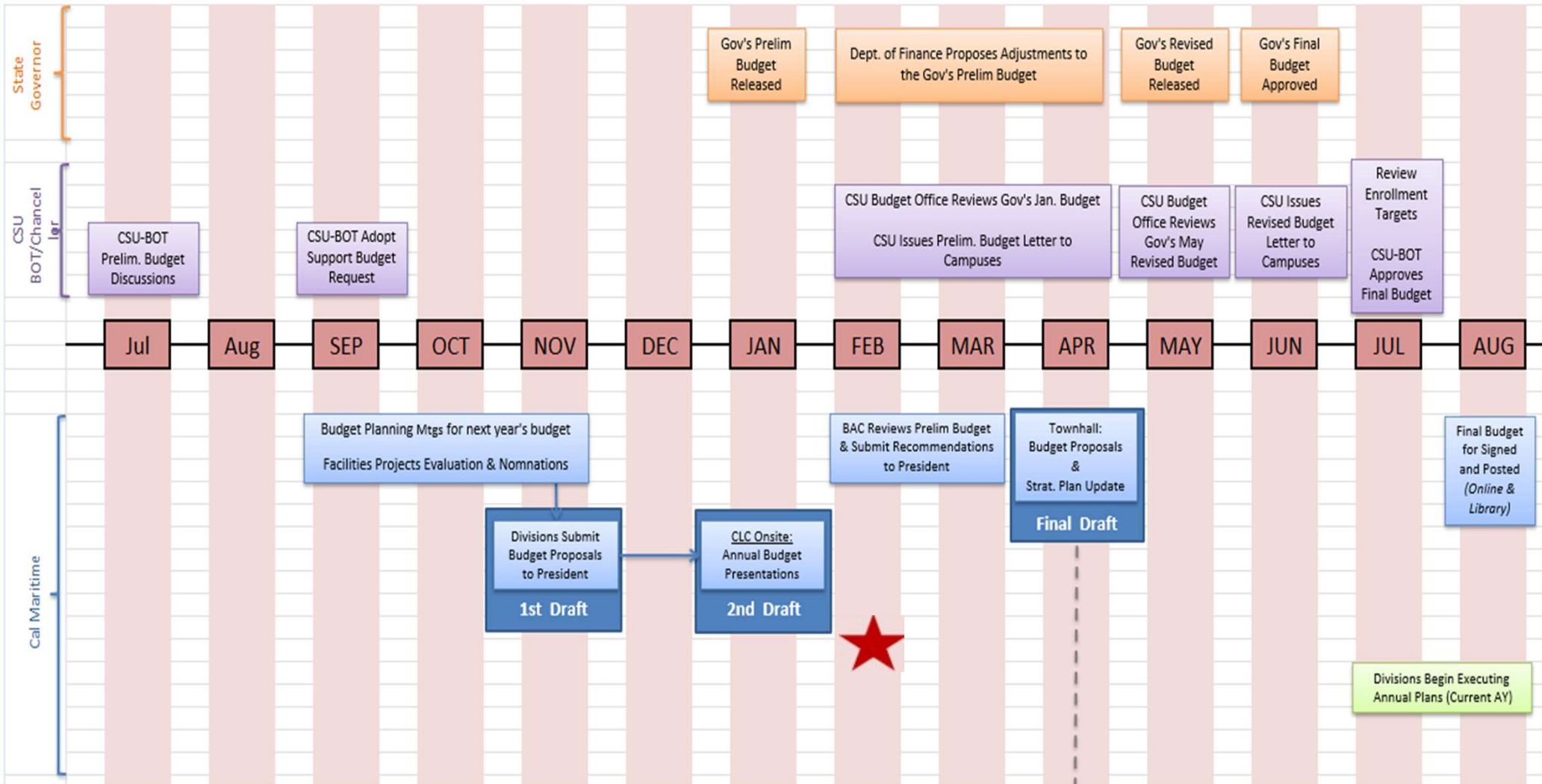
CAL MARITIME FY23-24 OPERATING BUDGET



Total Operating Budget: \$52.6 M

CAL MARITIME BUDGET PROCESS

Cal Maritime Annual Planning & Budget Development Timeline



FY24-25 BUDGET RECAP

CALIFORNIA STATE UNIVERSITY MARITIME ACADEMY
FY2023-24 and 2024-25 BUDGET PLANNING
FISCAL YEAR TREND

DRAFT

		A	B	C	D	E	F	G	H	I	J
				2023-24		2024-25					
Division	Type	FY23-24 Budget	Re-Org Adjustment	FY23-24 Revised Budget	Amount to Reduce \$907,086	Amount to Reduce \$1,926,855	Total Reduction	Budget Adjustments	FY24-25 Revised Planning Budget	FY24-25 Budget Submissions	(Unmet) Target Reduction
ACADEMIC AFFAIRS	Salaries & Wages	11,526,258	(838,421)	10,687,837	(361,013)	(766,873)	(1,127,887)	105,000	9,664,950	10,098,597	(433,647)
	Operating Expense	1,434,016	(336,504)	1,097,512				-	1,097,512	943,691	153,821
ACADEMIC AFFAIRS Total		12,960,274	(1,174,925)	11,785,349				105,000	10,762,462	11,042,288	(279,826)
ADMINISTRATION & FINANCE	Salaries & Wages	7,062,963		7,062,963	(238,572)	(506,782)	(745,354)	-	6,317,609	6,636,466	(318,857)
	Operating Expense	1,393,277		1,393,277				-	1,393,277	1,415,212	(21,935)
ADMINISTRATION & FINANCE Total		8,456,240	-	8,456,240				-	7,710,886	8,051,678	(340,792)
ATHLETICS	Salaries & Wages	1,582,845		1,582,845	(53,465)	(113,572)	(167,038)	-	1,415,807	1,428,304	(12,497)
	Operating Expense	506,883		506,883				-	506,883	494,220	12,663
ATHLETICS Total		2,089,728	-	2,089,728				-	1,922,690	1,922,524	166
MARINE PROGRAMS	Salaries & Wages	1,623,688		1,623,688	(54,845)	(116,503)	(171,348)	-	1,452,340	1,647,764	(195,424)
	Operating Expense	1,632,678		1,632,678				-	1,632,678	2,177,467	(544,789)
MARINE PROGRAMS Total		3,256,366	-	3,256,366				-	3,085,018	3,825,231	(740,213)
OFFICE OF THE PRESIDENT	Salaries & Wages	1,170,246		1,170,246	(39,529)	(83,967)	(123,496)	(105,000)	941,750	965,481	(23,731)
	Operating Expense	298,571		298,571				-	298,571	171,019	127,552
OFFICE OF THE PRESIDENT Total		1,468,817	-	1,468,817				(105,000)	1,240,321	1,136,500	103,821
STUDENT AFFAIRS	Salaries & Wages	3,029,894	838,421	3,868,315	(130,664)	(277,559)	(408,223)	-	3,460,092	3,685,916	(225,824)
	Operating Expense	897,318	336,504	1,233,822				-	1,233,822	1,106,350	127,472
STUDENT AFFAIRS Total		3,927,212	1,174,925	5,102,137				-	4,693,914	4,792,266	(98,352)
UNIVERSITY ADVANCEMENT	Salaries & Wages	858,489		858,489	(28,998)	(61,598)	(90,596)	-	767,893	766,400	1,493
	Operating Expense	22,101		22,101				-	22,101	22,094	7
UNIVERSITY ADVANCEMENT Total		880,590	-	880,590				-	789,994	788,494	1,500
UNIVERSITY WIDE	Salaries & Wages	25,077		25,077				1,984	27,061	27,061	-
	Operating Expense	19,552,371		19,552,371				1,559,668	21,112,039	21,112,039	-
UNIVERSITY WIDE Total		19,577,448	-	19,577,448				1,561,652	21,139,100	21,139,100	-
Grand Total		\$52,616,675	\$0	\$52,616,675	(907,086)	(1,926,855)	(2,833,941)	\$1,561,652	\$51,344,386	\$52,698,081	(\$1,353,696)

2024-25 BUDGET PLANNING DIVISION PRESENTATIONS

Administration & Finance

Administration & Finance

Administration and Finance manages the university's financial, budget, facilities, facilities planning & oversight of design and construction, safety, human resource administration, and information technology resources.

Departments: Financial Services Facilities Management
Human Resources Safety & Risk Management
University Police Information Technology
Contract Services & Procurement
Budget & Institutional Research
Facilities Planning Design & Construction

Initiatives: Pier renovation, execution of construction and campus projects, common human resources system

Challenges: maintain staffing levels, cross training and transfer of knowledge, deferred maintenance and infrastructure improvements

Administration & Finance

Account Category	Account Fdescr	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Baseline Budget	FY24-25 Proposed Budget	Dollar Change
Salaries & Wages						
	601201 - Management and Supervisory	2,225,256	2,328,325	2,322,388	2,046,308	(276,080)
	601290 - MPP Sal - LumpSum Vac	94,460	40,343			-
	601300 - Support Staff Salaries	3,993,709	3,837,909	4,636,078	4,479,589	(156,489)
	601301 - Overtime	234,379	250,915	25,000	40,572	15,572
	601303 - Student Assistants	92,785	96,721	42,434	34,934	(7,500)
	601305 - Uniform Allowance PERS	570				-
	601385 - Lump Sum Overtime	37,676	25,666			-
	601395 - Staff Sal - LumpSum Vac	126,947	54,104			-
	601813 - Misc Stipends	174,625	353,874			-
	601816 - Stipend R08	35,950	36,250	26,887	26,887	-
	601817 - Stipend CSUEU & R01	13,188	6,175	2,000	-	(2,000)
	601818 - IDL Sick Leave Supp - Staff	2,551	29,542			-
	601821 - Shift Differential	26,204	22,971	8,176	8,176	-
	602001 - Work Study on Campus	8,644	11,006			-
Salaries & Wages Total		7,066,943	7,093,801	7,062,963	6,636,466	(426,497)
Operating Expense						
	603990 - Uniform Allowance - NonPERS	17,030	15,846	16,800	16,800	-
	604001 - Communications-Tele Usage	20,442	1,900	22,100	10,600	(11,500)
	604902 - Mobile telecommunications	4,853	4,219	2,986	486	(2,500)
	605006 - Hazardous Waste	25,052	518			-
	605090 - Other Utilities	2,880				-
	606001 - Travel In State	15,994	18,512	19,000	4,000	(15,000)
	606002 - Travel Out of State	1,662	5,938	2,000	-	(2,000)
	613001 - Contracted Services	395,801	399,227	205,325	271,940	66,615
	613811 - AR Collection Costs	21				-
	616001 - I/T Communications	19,608	32,149	20,000	27,500	7,500
	616002 - IT Hardware	240,532	184,858	37,000	34,900	(2,100)
	616003 - IT Software	334,456	348,760	329,481	328,481	(1,000)
	616004 - I/T Infrastructure	912	69,271	80,099	80,099	-
	616005 - IT Costs - Other	32,102	5,250	5,250	5,250	-
	617001 - Services from other Funds/Agcy	1,879	140			-
	617101 - Service frm Btwn Campuses & CO	15,579	6,805	3,500	3,500	-
	619001 - Other Equip < \$5,000	5,412	-	4,800	1,000	(3,800)
	619901 - Other Equipment >\$5k	120,955	18,372			-
	660001 - Postage	4,683	2,368	3,225	3,000	(225)
	660002 - Printing	366	188	100	-	(100)
	660003 - Supplies and Services	499,416	564,709	267,765	263,765	(4,000)
	660009 - Professional Development	8,004	17,468	2,755	1,500	(1,255)
	660017 - Advertising and Promotional Ex	14,015	5,722	6,000	3,000	(3,000)
	660026 - CA Tech Agency -Teale Data Ct	3,181	5,181	3,000	3,000	-
	660042 - Recruitment and Employee Reloc	16,715	12,367			-
	660046 - Wells Fargo Bank Charges	3,341	(0)			-
	660061 - R&M - Building Maintenance	577,676	342,209	206,111	206,111	-
	660062 - R&M - Custodial Services	27,782	129,761			-
	660064 - R&M - Landscape & Grounds	100,366	61,706	12,000	12,000	-
	660090 - Other Expenses		133			-
	660250 - Bank and BankCard Fees	267				-
	660903 - Hospitality Expense	5,189	2,496			-
	660931 - License Fees, svc & non-profes	569	493	1,000	1,000	-
	660932 - Event Registration Fees	250				-
	660951 - Equip Repairs & Maintenance	26,066	23,048	35,700	32,000	(3,700)
	660970 - Fuel CMA vessels & Vehicles	42,063	38,864	30,000	30,000	-
	660984 - Janitorial Supplies	74,704	3,507	75,000	75,000	-
	660989 - Campus Reserve		132			-
	660992 - Professional Memberships & Due	2,155	830	1,280	280	(1,000)
Operating Expense Total		2,661,978	2,322,947	1,393,277	1,415,212	21,935
Grand Total		\$9,728,921	\$9,416,748	\$8,456,240	\$8,051,678	(\$404,562)

Administration & Finance

Salaries & Wages

Account Category	Account Fdescr	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Baseline Budget	FY24-25 Proposed Budget	Dollar Change
Salaries & Wages	601201 - Management and Supervisory	2,225,256	2,328,325	2,322,388	2,046,308	(276,080)
	601290 - MPP Sal - LumpSum Vac	94,460	40,343			-
	601300 - Support Staff Salaries	3,993,709	3,837,909	4,636,078	4,479,589	(156,489)
	601301 - Overtime	234,379	250,915	25,000	40,572	15,572
	601303 - Student Assistants	92,785	96,721	42,434	34,934	(7,500)
	601305 - Uniform Allowance PERS	570				-
	601385 - Lump Sum Overtime	37,676	25,666			-
	601395 - Staff Sal - LumpSum Vac	126,947	54,104			-
	601813 - Misc Stipends	174,625	353,874			-
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	601817 - Stipend CSUEU & R01	13,188	6,175	2,000	-	(2,000)
	601818 - IDL Sick Leave Supp - Staff	2,551	29,542			-
	601821 - Shift Differential	26,204	22,971	8,176	8,176	-
	602001 - Work Study on Campus	8,644	11,006			-
Salaries & Wages Total		7,066,943	7,093,801	7,062,963	6,636,466	(426,497)

\$426,497 Reduction in Salaries

Administration & Finance

Operating Expenses

Account Category	Account Fdescr	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Baseline Budget	FY24-25 Proposed Budget	Dollar Change
Operating Expense	603990 - Uniform Allowance - NonPERS	17,030	15,846	16,800	16,800	-
	604001 - Communications-Tele Usage	20,442	1,900	22,100	10,600	(11,500)
	604902 - Mobile telecommunications	4,853	4,219	2,986	486	(2,500)
	605006 - Hazardous Waste	25,052	518			-
	605090 - Other Utilities	2,880				-
	606001 - Travel In State	15,994	18,512	19,000	4,000	(15,000)
	606002 - Travel Out of State	1,662	5,938	2,000	-	(2,000)
	613001 - Contracted Services	395,801	399,227	205,325	271,940	66,615
	613811 - AR Collection Costs	21				-
	616001 - I/T Communications	19,608	32,149	20,000	27,500	7,500
	616002 - IT Hardware	240,532	184,858	37,000	34,900	(2,100)
	616003 - IT Software	334,456	348,760	329,481	328,481	(1,000)
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	616005 - IT Costs - Other	32,102	5,250	5,250	5,250	-
	617001 - Services from other Funds/Agcy	1,879	140			-
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	619001 - Other Equip < \$5,000	5,412	-	4,800	1,000	(3,800)
	619901 - Other Equipment >\$5k	120,955	18,372			-
	660001 - Postage	4,683	2,368	3,225	3,000	(225)
	660002 - Printing	366	188	100	-	(100)
	660003 - Supplies and Services	499,416	564,709	267,765	263,765	(4,000)
	660009 - Professional Development	8,004	17,468	2,755	1,500	(1,255)
	660017 - Advertising and Promotional Ex	14,015	5,722	6,000	3,000	(3,000)
	660026 - CA Tech Agency-Teale Data Ct	3,181	5,181	3,000	3,000	-
	660042 - Recruitment and Employee Reloc	16,715	12,367			-
	660046 - Wells Fargo Bank Charges	3,341	(0)			-
	660061 - R&M - Building Maintenance	577,676	342,209	206,111	206,111	-
	660062 - R&M - Custodial Services	27,782	129,761			-
	660064 - R&M - Landscape & Grounds	100,366	61,706	12,000	12,000	-
	660090 - Other Expenses		133			-
	660250 - Bank and BankCard Fees	267				-
	660903 - Hospitality Expense	5,189	2,496			-
	660931 - License Fees, svc & non-profes	569	493	1,000	1,000	-
	660932 - Event Registration Fees	250				-
	660951 - Equip Repairs & Maintenance	26,066	23,048	35,700	32,000	(3,700)
	660970 - Fuel CMA vessels & Vehicles	42,063	38,864	30,000	30,000	-
	660984 - Janitorial Supplies	74,704	3,507	75,000	75,000	-
	660989 - Campus Reserve		132			-
	660992 - Professional Memberships & Due	2,155	830	1,280	280	(1,000)
Operating Expense Total		2,661,978	2,322,947	1,393,277	1,415,212	21,935
Grand Total		\$9,728,921	\$9,416,748	\$8,456,240	\$8,051,678	(\$404,562)

Administration & Finance

Salary Variance FY24-25 Budget

- \$426.5k projected total salary reductions

Operating Expense Variance FY24-25 Budget

- \$21.9k projected expense adjustments

Travel

Contracted Services

Communications

Other adjustments

Administration & Finance

A&Fs proposed 2024-25 budget remains challenged and is not able to meet its target budget reduction nor is able to reduce its budget any further without sacrificing more service interruptions. Further analysis and discussion, and careful prioritization of critical initiatives will need to be reviewed with resources currently available.

Budget Reduction:

Target Reduction:	\$745,354
Current Reduction:	<u>\$404,562</u>
Un-met Reduction:	\$340,792

Office of the President

OFFICE OF THE PRESIDENT

Account Category	Account Fdescr	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Baseline Budget	FY24-25 Proposed Budget	Dollar Change
Salaries & Wages	601030 - S & W President	291,324	378,888	370,241	370,241	-
	601201 - Management and Supervisory	443,287	485,206	507,613	435,024	(72,589)
	601290 - MPP Sal - LumpSum Vac	2,681	22,614			-
	601300 - Support Staff Salaries	158,341	142,359	267,216	141,216	(126,000)
	601303 - Student Assistants	5,148	3,507	13,176	7,000	(6,176)
	601385 - Lump Sum Overtime	1,085	673			-
	601395 - Staff Sal - LumpSum Vac	9,046	327			-
	601813 - Misc Stipends	11,000	17,500			-
	601823 - Auto Allowance	12,000	12,000	12,000	12,000	-
	602001 - Work Study on Campus	513	-			-
Salaries & Wages Total		934,426	1,063,076	1,170,246	965,481	(204,765)
	606001 - Travel In State	21,908	25,388	33,325	30,325	(3,000)
	606002 - Travel Out of State	11,113	13,876	14,536	14,536	-
	613001 - Contracted Services	47,704	77,140	46,500	6,500	(40,000)
	613911 - Contracted Instruction	-	-	500	500	-
	616002 - IT Hardware	2,089	4,786	3,018	818	(2,200)
	616003 - IT Software	-	-	5,597	5,597	-
	619001 - Other Equip < \$5,000	-	-	500	500	-
	660001 - Postage	117	45	9,569	1,500	(8,069)
	660002 - Printing	18,403	37,771	42,077	11,500	(30,577)
	660003 - Supplies and Services	48,834	41,910	36,980	13,550	(23,430)
	660009 - Professional Development	6,574	11,302	21,848	6,722	(15,126)
	660010 - Insurance Expense	-	60			-
	660017 - Advertising and Promotional Ex	2,379	800	23,921	23,921	-
	660042 - Recruitment and Employee Reloc	2,767	5,500			-
	660090 - Other Expenses	4				-
	660903 - Hospitality Expense	4,325	4,351	12,200	7,050	(5,150)
	660933 - Student Activities	-	-	500	500	-
	660992 - Professional Memberships & Due	39,394	48,725	47,500	47,500	-
Operating Expense Total		205,610	271,652	298,571	171,019	(127,552)
Grand Total		\$1,140,036	\$1,334,728	\$1,468,817	\$1,136,500	(\$332,317)

Office of the President

Roles & Responsibilities

The **Office of the President** is responsible for upholding the vision, mission, and beliefs & values of the academy.

Specific areas of oversight includes:

- **University Affairs & Campus Leadership**
- **Public Affairs**
- **Unity Council (DEI Council)**

Office of the President

24/25 Operating Expense Reductions

23/24 Reductions: President's Office		
Item	Amount	Notes
Student Assistant	\$3,000	Removing SA completely from OOTP
Contracted Services	\$40,000	Removing Contracted Services completely from OOTP
Printing	\$1,500	Reducing printing from OOTP (originally \$2000 now \$500)
Hospitality	\$5,150	Reducing hospitality from OOTP (\$10,150 now \$5000)
Total	\$49,650	
24/25 Reductions: President's Office		
Item	Amount	Notes
OOTP Supplies and Services	\$19,899	OOTP Reducing Supplies and Services (originally \$26,399 now \$6500)
OOTP Professional Development	\$15,126	OOTP Reducing Professional Development (originally \$20,126 now \$5000)
OOTP Hardware	\$2,200	OOTP Reducing Hardware completely (originally \$2,200)
PA Printing	\$29,000	PA Reducing Printing (Originally \$39,000 vs \$10,000)
PA Supplies and Services	\$3,531	PA Reducing Supplies and Services (Originally \$6531 vs \$3000)
PA Travel Out of State	\$3,000	Removing PA Travel In State completely
PA Postage	\$8,069	PA Reducing Postage (Originally \$9069 vs \$1000)
PA Student Assistants	\$3,176	PA Reducing Bridge Student Assistants (Originally \$9176 vs \$6000)
Total	\$84,001	

Office of the President

Budget Reduction:

Target Reduction: \$123,496

Current Reduction: \$227,317

Net: \$103,821

NEXT STEPS