



CAL POLY

## CSU General Operating Fund Budget Plan FY 2026/27

|                                                           | Total Operating<br>Fund Budget<br>FY 2025/26<br>(w/o Summer) | Total Base<br>Budget Inc/(Dec) | Base Operating<br>Budget<br>FY 2026/27 | Summer 2026      | Total Operating<br>Fund Budget<br>FY 2026/27 | One Time<br>Budget<br>FY 2026/27 |
|-----------------------------------------------------------|--------------------------------------------------------------|--------------------------------|----------------------------------------|------------------|----------------------------------------------|----------------------------------|
| <b>Sources</b>                                            |                                                              |                                |                                        |                  |                                              |                                  |
| Allocated State Appropriations                            | 250,825,000                                                  | -                              | 250,825,000                            | -                | 250,825,000                                  | -                                |
| 2025-26 Enrollment Reallocation                           | -                                                            | 491,000                        | 491,000                                | -                | 491,000                                      | -                                |
| 2025-26 Systemwide Retirement Adjustment                  | -                                                            | 8,129,000                      | 8,129,000                              | -                | 8,129,000                                    | -                                |
| 2025-26 Other Program Adjustment - Project Rebound        | -                                                            | 300,000                        | 300,000                                | -                | 300,000                                      | -                                |
| 2026-27 State Appropriation Net Adjustment                | -                                                            | (1,165,000)                    | (1,165,000)                            | -                | (1,165,000)                                  | -                                |
| <i>Sub-total - State Appropriation</i>                    | 250,825,000                                                  | 7,755,000                      | 258,580,000                            | -                | 258,580,000                                  | -                                |
| <b>Campus Based Fees</b>                                  |                                                              |                                |                                        |                  |                                              |                                  |
| Tuition                                                   | 147,895,221                                                  | 11,938,779                     | 159,834,000                            | 8,466,225        | 168,300,225                                  | -                                |
| Non-resident Tuition                                      | 44,429,312                                                   | 4,582,688                      | 49,012,000                             | -                | 49,012,000                                   | -                                |
| College Based Fee I (Designated Fee)                      | 26,619,000                                                   | 2,778,000                      | 29,397,000                             | -                | 29,397,000                                   | -                                |
| College Based Fee II (Designated Fee; 60% to Fin Aid)     | 42,555,000                                                   | 17,141,000                     | 59,696,000                             | -                | 59,696,000                                   | -                                |
| Student Success Fee (Designated Fee)                      | 23,883,000                                                   | 2,458,000                      | 26,341,000                             | -                | 26,341,000                                   | -                                |
| Cal Poly Plan (Designated Fee)                            | 6,526,000                                                    | 671,000                        | 7,197,000                              | -                | 7,197,000                                    | -                                |
| Professional Grad Fee (Designated Fee; 25% to Fin Aid)    | 200,000                                                      | -                              | 200,000                                | -                | 200,000                                      | -                                |
| Health Services (Designated Fee; 30% to Fin Aid)          | 18,704,295                                                   | 1,238,705                      | 19,943,000                             | -                | 19,943,000                                   | -                                |
| Cal Poly Opportunity Fee (Designated Fee; 50% to Fin Aid) | 28,750,000                                                   | 3,035,000                      | 31,785,000                             | -                | 31,785,000                                   | -                                |
| Other Campus Receipts and Sources                         | 8,355,196                                                    | (5,497,196)                    | 2,858,000                              | 1,363,080        | 4,221,080                                    | -                                |
| <i>Sub-total - Campus Based Fees</i>                      | 347,917,024                                                  | 38,345,976                     | 386,263,000                            | 9,829,305        | 396,092,305                                  | -                                |
| <b>Total Sources</b>                                      | <b>598,742,024</b>                                           | <b>46,100,976</b>              | <b>644,843,000</b>                     | <b>9,829,305</b> | <b>654,672,305</b>                           | <b>-</b>                         |
| Headcount                                                 | 23,408                                                       | 645                            | 24,053                                 | 2,064            | 26,117                                       | -                                |
| Resident FTES                                             | 19,348                                                       | 633                            | 19,981                                 | 1,195            | 21,176                                       | -                                |
| Non-Resident FTES                                         | 3,424                                                        | 132                            | 3,555                                  | 232              | 3,787                                        | -                                |



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|                                                      | Total Operating<br>Fund Budget<br>FY 2025/26<br>(w/o Summer) | Total Base<br>Budget Inc/(Dec) | Base Operating<br>Budget<br>FY 2026/27 | Summer 2026 | Total Operating<br>Fund Budget<br>FY 2026/27 | One Time<br>Budget<br>FY 2026/27 |
|------------------------------------------------------|--------------------------------------------------------------|--------------------------------|----------------------------------------|-------------|----------------------------------------------|----------------------------------|
| <b>Uses</b>                                          |                                                              |                                |                                        |             |                                              |                                  |
| <b>General Campus Allocations</b>                    |                                                              |                                |                                        |             |                                              |                                  |
| Academic Affairs General Support                     | 158,982,505                                                  | (1,928,302)                    | 157,054,203                            | 6,221,476   | 163,275,679                                  | -                                |
| Academic Affairs Fees                                | 68,989,675                                                   | 2,231,919                      | 71,221,593                             | -           | 71,221,593                                   | 1,115,000                        |
| Strategic Enrollment Management General Support      | 11,100,201                                                   | -                              | 11,100,201                             | 10,000      | 11,110,201                                   | -                                |
| Strategic Enrollment Management Fees                 | 3,552,386                                                    | 802,765                        | 4,355,151                              | -           | 4,355,151                                    | 357,410                          |
| Student Affairs General Support                      | 9,573,240                                                    | (914,286)                      | 8,658,954                              | 602,604     | 9,261,558                                    | -                                |
| Student Affairs Fees                                 | 23,934,370                                                   | 2,729,106                      | 26,663,476                             | -           | 26,663,476                                   | 150,000                          |
| Administration & Finance                             | 70,347,066                                                   | 1,135,075                      | 71,482,141                             | 272,000     | 71,754,141                                   | -                                |
| President's Office                                   | 1,926,848                                                    | -                              | 1,926,848                              | -           | 1,926,848                                    | -                                |
| University Support                                   | 742,620                                                      | -                              | 742,620                                | -           | 742,620                                      | -                                |
| Solano Campus Administration                         | 775,201                                                      | -                              | 775,201                                | -           | 775,201                                      | -                                |
| Strategic Initiatives                                | 1,783,324                                                    | -                              | 1,783,324                              | -           | 1,783,324                                    | -                                |
| University Development General Support               | 5,518,314                                                    | -                              | 5,518,314                              | -           | 5,518,314                                    | -                                |
| University Communications & Marketing                | 5,549,807                                                    | -                              | 5,549,807                              | 18,875      | 5,568,682                                    | -                                |
| University Personnel                                 | 9,142,991                                                    | (169,647)                      | 8,973,344                              | -           | 8,973,344                                    | 85,000                           |
| <i>Sub-total - General Campus Allocations</i>        | 371,918,547                                                  | 3,886,630                      | 375,805,177                            | 7,124,955   | 382,930,132                                  | 1,707,410                        |
| <b>Campus Based Scholarships</b>                     |                                                              |                                |                                        |             |                                              |                                  |
| SUG Allocation                                       | 18,025,000                                                   | 1,976,000                      | 20,001,000                             | -           | 20,001,000                                   | -                                |
| Fee-based Financial Aid                              | 40,711,025                                                   | 11,291,755                     | 52,002,780                             | -           | 52,002,780                                   | -                                |
| General Campus-based Financial Aid/Scholarships      | 7,000,277                                                    | 40,000                         | 7,040,277                              | 1,383,856   | 8,424,133                                    | -                                |
| <i>Sub-total - Campus Based Scholarships</i>         | 65,736,302                                                   | 13,307,755                     | 79,044,057                             | 1,383,856   | 80,427,913                                   | -                                |
| <b>Centrally Managed/Mandatory Costs</b>             |                                                              |                                |                                        |             |                                              |                                  |
| Centralized Benefit Pool Total                       | 134,228,645                                                  | 9,256,679                      | 143,485,324                            | 572,323     | 144,057,647                                  | -                                |
| Campus Utilities                                     | 14,990,940                                                   | 634,427                        | 15,625,367                             | -           | 15,625,367                                   | -                                |
| Risk/Liability Insurance Coverage                    | 10,839,767                                                   | 428,536                        | 11,268,303                             | -           | 11,268,303                                   | -                                |
| Centrally-Funded Software                            | 5,000,000                                                    | (1,000,000)                    | 4,000,000                              | -           | 4,000,000                                    | -                                |
| Debt Service                                         | 3,202,700                                                    | 1,075,300                      | 4,278,000                              | -           | 4,278,000                                    | -                                |
| Other                                                | 3,657,000                                                    | 5,000                          | 3,662,000                              | -           | 3,662,000                                    | -                                |
| Strategic Investment Initiatives                     | 2,010,575                                                    | (10,575)                       | 2,000,000                              | -           | 2,000,000                                    | -                                |
| Cal Poly Opportunity Fee Assessment                  | 1,276,350                                                    | 161,150                        | 1,437,500                              | -           | 1,437,500                                    | -                                |
| Total Centrally Held - Student Success Fee           | 543,692                                                      | 144,514                        | 688,206                                | -           | 688,206                                      | -                                |
| Total Centrally Held - Cal Poly Opportunity Fee      | 154,664                                                      | (71,731)                       | 82,933                                 | -           | 82,933                                       | -                                |
| CH - College Based Fees I                            | -                                                            | 2,778,000                      | 2,778,000                              | -           | 2,778,000                                    | -                                |
| Summer Support University Overhead                   | -                                                            | -                              | -                                      | 660,320     | 660,320                                      | -                                |
| <i>Sub-total - Centrally Managed/Mandatory Costs</i> | 175,904,333                                                  | 13,401,300                     | 189,305,633                            | 1,232,643   | 190,538,276                                  | -                                |



## CSU General Operating Fund Budget Plan FY 2026/27

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|----------------------------------------------------------|--------------------------------------------------------------|--------------------------------|----------------------------------------|------------------|----------------------------------------------|----------------------------------|
| <b>Strategic Allocations</b>                             |                                                              |                                |                                        |                  |                                              |                                  |
| Academic Mission (CBF)                                   | 7,273,825                                                    | 6,856,400                      | 14,130,225                             | -                | 14,130,225                                   | -                                |
| Division allocations - Campus infrastructure and growth  | -                                                            | 15,927,801                     | 15,927,801                             | -                | 15,927,801                                   | 2,200,000                        |
| 2025-26 Approved Mid-year funding                        | -                                                            | 2,863,728                      | 2,863,728                              | -                | 2,863,728                                    | -                                |
| Other Strategic Initiatives                              | 775,000                                                      | 1,946,804                      | 2,721,804                              | -                | 2,721,804                                    | -                                |
| AA-Faculty Compensation                                  | 2,000,000                                                    | -                              | 2,000,000                              | -                | 2,000,000                                    | -                                |
| Staff Compensation                                       | 2,732,357                                                    | (1,177,933)                    | 1,554,424                              | -                | 1,554,424                                    | -                                |
| AA-Promotion & Tenure & LRE (w/benefits @40%)            | (63,158)                                                     | 1,166,558                      | 1,103,400                              | -                | 1,103,400                                    | -                                |
| Center for Innovation and Entrepreneurship (CIE)         | 1,200,000                                                    | -                              | 1,200,000                              | -                | 1,200,000                                    | -                                |
| New Facility Operations                                  | -                                                            | 453,000                        | 453,000                                | -                | 453,000                                      | -                                |
| AA-Category III Course Fees Base Budget                  | -                                                            | 300,000                        | 300,000                                | -                | 300,000                                      | -                                |
| SA-Solano Former Foster Youth                            | -                                                            | 50,500                         | 50,500                                 | -                | 50,500                                       | -                                |
| Maritime Centralized/Other                               | 868,884                                                      | (868,884)                      | -                                      | -                | -                                            | -                                |
| Tariff/Economic Impact Potential                         | 3,000,000                                                    | (3,000,000)                    | -                                      | -                | -                                            | -                                |
| <i>Sub-total, Strategic Allocations</i>                  | 17,786,908                                                   | 24,517,974                     | 42,304,882                             | -                | 42,304,882                                   | 2,200,000                        |
| <b>Total Uses</b>                                        | <b>631,346,090</b>                                           | <b>55,113,659</b>              | <b>686,459,749</b>                     | <b>9,741,454</b> | <b>696,201,203</b>                           | <b>3,907,410</b>                 |
| <b>Projected Budget Surplus / (Deficit)</b>              | <b>(32,604,066)</b>                                          | <b>(9,012,683)</b>             | <b>(41,616,749)</b>                    | <b>87,851</b>    | <b>(41,528,898)</b>                          | <b>(45,436,308)</b>              |
| <b>Budgeted Reserves</b>                                 |                                                              |                                |                                        |                  |                                              |                                  |
| Campus Reserves                                          | -                                                            | -                              | -                                      | -                | -                                            | 45,436,308                       |
| <i>Sub-total, Reserves</i>                               | -                                                            | -                              | -                                      | -                | -                                            | 45,436,308                       |
| <b>Projected Budget Surplus/(Deficit) After Reserves</b> | <b>(32,604,066)</b>                                          | <b>(9,012,683)</b>             | <b>(41,616,749)</b>                    | <b>87,851</b>    | <b>(41,528,898)</b>                          | <b>-</b>                         |

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## Summary of New Allocations By Division / Source FY 2026-27

|                                                         | State Approp & Tuition | Campus Based Fees | One-Time  | Total       |
|---------------------------------------------------------|------------------------|-------------------|-----------|-------------|
| <b>Academic Affairs</b>                                 |                        |                   |           |             |
| GF Campus Infrastructure & Growth                       | 115,841                | -                 | -         | 115,841     |
| College Based Fee II - Campus Infrastructure & Growth   | -                      | 2,838,191         | -         | 2,838,191   |
| College Based Fee II - Centrally Held/Provost           | -                      | 4,018,209         | -         | 4,018,209   |
| College Based Fee I - Colleges                          | -                      | -                 | -         | -           |
| Cal Poly Opportunity Fee                                | -                      | 1,210,039         | 950,000   | 2,160,039   |
| GF Faculty Promotion/Tenure/LRE                         | 1,166,558              | -                 | -         | 1,166,558   |
| Cal Poly Plan                                           | -                      | 671,000           | -         | 671,000     |
| GF 25-26 Approved Mid-year funding                      | 378,779                | -                 | -         | 378,779     |
| Student Success Fees                                    | -                      | 350,880           | 165,000   | 515,880     |
| GF Campus Course Materials/Expenses                     | 300,000                | -                 | -         | 300,000     |
| GF Campus Reallocations Solano - Summer                 | (1,928,302)            | -                 | -         | (1,928,302) |
|                                                         | 32,876                 | 9,088,319         | 1,115,000 | 10,236,195  |
| <b>Strategic Enrollment Management/Student Affairs</b>  |                        |                   |           |             |
| Health Services Fee                                     | -                      | 1,659,000         | -         | 1,659,000   |
| Student Success Fee                                     | -                      | 867,531           | 150,000   | 1,017,531   |
| College Based Fee II                                    | -                      | 771,345           | -         | 771,345     |
| GF Campus Infrastructure & Growth                       | 1,480,000              | -                 | -         | 1,480,000   |
| Cal Poly Opportunity Fee                                | -                      | 233,995           | 357,410   | 591,405     |
| GF Former Foster Youth                                  | 50,500                 | -                 | -         | 50,500      |
| GF Campus Reallocations Solano - Health Services, Other | (914,286)              | -                 | -         | (914,286)   |
|                                                         | 616,214                | 3,531,871         | 507,410   | 4,655,495   |
| <b>Administration &amp; Finance</b>                     |                        |                   |           |             |
| GF Athletics Infrastructure & Growth                    | 6,046,237              | -                 | 2,200,000 | 8,246,237   |
| GF Campus Infrastructure & Growth                       | 2,351,215              | -                 | -         | 2,351,215   |
| GF 25-26 Approved Mid-year funding                      | 2,331,001              | -                 | -         | 2,331,001   |
| Student Success Fee - Athletics                         | -                      | 1,095,075         | -         | 1,095,075   |
| GF New Facilities Operational Support                   | 453,000                | -                 | -         | 453,000     |
| GF Campus Reallocations Solano - ITS                    | 40,000                 | -                 | -         | 40,000      |
| GF Performing Arts Center Partner Increase              | 35,119                 | -                 | -         | 35,119      |
|                                                         | 11,256,572             | 1,095,075         | 2,200,000 | 14,551,647  |
| <b>University Personnel</b>                             |                        |                   |           |             |
| GF Campus Infrastructure & Growth                       | 567,978                | -                 | -         | 567,978     |
| Cal Poly Opportunity Fee                                | -                      | 145,197           | 85,000    | 230,197     |
| GF Campus Reallocations Solano - CO CHRS                | (314,844)              | -                 | -         | (314,844)   |
|                                                         | 253,134                | 145,197           | 85,000    | 483,331     |
| <b>University Development</b>                           |                        |                   |           |             |
| GF Campus Infrastructure & Growth                       | 2,499,171              | -                 | -         | 2,499,171   |
|                                                         | 2,499,171              | -                 | -         | 2,499,171   |



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## Summary of New Allocations By Division / Source FY 2026-27

|                                            | State Approp & Tuition | Campus Based Fees | One-Time         | Total             |
|--------------------------------------------|------------------------|-------------------|------------------|-------------------|
| <b>President's Office</b>                  |                        |                   |                  |                   |
| GF Campus Infrastructure & Growth          | 330,100                | -                 | -                | 330,100           |
|                                            | 330,100                | -                 | -                | 330,100           |
| <b>University Support</b>                  |                        |                   |                  |                   |
| GF Campus Infrastructure & Growth          | 1,407,834              | -                 | -                | 1,407,834         |
|                                            | 1,407,834              | -                 | -                | 1,407,834         |
| <b>Solano Campus Administration</b>        |                        |                   |                  |                   |
| GF Campus Infrastructure & Growth          | 157,000                | -                 | -                | 157,000           |
| GF 25-26 Approved Mid-year funding         | 153,948                | -                 | -                | 153,948           |
|                                            | 310,948                | -                 | -                | 310,948           |
| <b>Strategic Initiatives</b>               |                        |                   |                  |                   |
| GF Campus Infrastructure & Growth          | 591,425                | -                 | -                | 591,425           |
|                                            | \$591,425              | -                 | -                | 591,425           |
| <b>Centrally Managed/Mandatory Costs</b>   |                        |                   |                  |                   |
| Financial Aid - College Based Fee          | -                      | 9,513,255         | -                | 9,513,255         |
| Centralized Benefits                       | 9,256,679              | -                 | -                | 9,256,679         |
| CH College Based Fee I                     | -                      | 2,778,000         | -                | 2,778,000         |
| Financial Aid - SUG                        | 1,976,000              | -                 | -                | 1,976,000         |
| Financial Aid - Cal Poly Opportunity Fee   | -                      | 1,517,500         | -                | 1,517,500         |
| Campus Debt                                | 1,075,300              | -                 | -                | 1,075,300         |
| Other Strategic Initiatives                | 1,037,226              | -                 | -                | 1,037,226         |
| Utilities                                  | 634,427                | -                 | -                | 634,427           |
| Risk/Insurance                             | 428,536                | -                 | -                | 428,536           |
| CM Costs GF Campus Infrastructure & Growth | 381,000                | -                 | -                | 381,000           |
| Centrally Funded Software                  | (1,000,000)            | -                 | -                | (1,000,000)       |
| Financial Aid - Health                     | -                      | 261,000           | -                | 261,000           |
| Cal Poly Opportunity Fee Assessment        | 161,150                | -                 | -                | 161,150           |
| CM Student Success Fee                     | -                      | 144,514           | -                | 144,514           |
| Financial Aid - Other                      | 40,000                 | -                 | -                | 40,000            |
| CM Cal Poly Opportunity Fee                | -                      | (71,731)          | -                | (71,731)          |
| CM Compensation                            | (1,177,933)            | -                 | -                | (1,177,933)       |
| Tariff/Economic Impact                     | (3,000,000)            | -                 | -                | (3,000,000)       |
|                                            | 9,812,385              | 14,142,538        | -                | 23,954,923        |
| <b>Total Allocations by Funding Source</b> | <b>27,110,659</b>      | <b>28,003,000</b> | <b>3,907,410</b> | <b>59,021,069</b> |