

Budget Manual

FISCAL YEAR 2018-19

SAN FRANCISCO STATE UNIVERSITY

BUDGET ADMINISTRATION AND OPERATIONS OFFICE

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Table of Contents

INTRODUCTION.....	3
BUDGET CYCLE	3
BUDGETING AT THE CABINET-LEVEL.....	4
FINANCIAL PROJECTIONS.....	4
REPORTING REQUIREMENTS	5
TIMELINE FOR COMPLETION	6
FY2018-19 PRELIMINARY BUDGET PLANNING ASSUMPTIONS.....	7
ENROLLMENT	8
REVENUE	9
EXPENDITURES	13
INSTRUCTIONS & GUIDELINES FOR “THE BUDGET WORKBOOK”	16
GUIDELINES.....	16
NEW FUNDING	16
PERSONNEL BUDGETING	17
GENERAL SALARY INCREASES FUNDING	17
STUDENT WAGES	17
OTHER COMPENSATION	18
BENEFITS	18
DEBT SERVICE.....	19
INTERNAL TRANSFERS.....	19
SUPPLIES & SERVICES.....	19
TRAVEL AND TRAINING	19
PROFESSIONAL SERVICES.....	19
CAPITAL EQUIPMENT	19
ADMINISTRATIVE INDIRECT COST ALLOCATION	19
BUDGETING REVENUE.....	20
USE OF LAG DOLLARS (SALARY SAVINGS).....	20
CARRY FORWARD FUND BALANCE	20
“THE BUDGET WORKBOOK” (DATA INPUT TAB) INSTRUCTIONS.....	22
BUSINESS PLANS FOR SELF-SUPPORTED OPERATIONS.....	32
BUSINESS PLAN TEMPLATE	34

THE "STORYLINE" 36
APPENDIX: 38
 SELF SUPPORTED OPERATIONS FUND INDEX 38
 REQUIRED LEVELS OF BUDGETING FOR REVENUE & EXPENSES..... 39

INTRODUCTION

The budget is an important annual planning document for SF State. The budgeting strategy objective is to:

- Ensure a solid financial position for SF State to maintain its current service level
- Prevent the extension of base operations beyond current revenue capacities
- Maximize the university's ability to respond to favorable variances throughout the course of the year

The university's budget process has permitted the administration, with significant assistance from the Cabinets, to identify priorities and allow SF State to make the most of existing strengths or improve weaknesses in line with the campus strategic priorities.

SF State takes a prudent approach to projecting revenues given current uncertainties due to the external environment. Base increases to the operating budget are funded only through the reallocation of funds from the existing base budget or by state allocation's base increases. Savings realized during the course of the fiscal year will result in one-time budget allocations to support qualitative improvements in academic programs and facilities consistent with the established priorities of the university.

BUDGET CYCLE

The campus budget process begins in January of each year. Each unit develops or refines their budget for the upcoming fiscal year. Self-supports develop business plans that include an annual budget plan and projected plans for future fiscal years. The focus is on the budget for the upcoming fiscal year, as this is the only budget that is approved by the Board of Trustees in June of each year.

In May, the Chief Financial Officer provides to the Cabinets the allocations as a starting point for building their budgets. The Vice Presidents have great latitude in reallocating funds within their areas of responsibility. In addition to unrestricted operating allocations, many units have other sources of revenue, such as campus fees, lottery, gifts, grants, and sponsored research.

The President and Cabinet Vice Presidents direct the resource allocation process, including the creation of the operating and capital budgets. The Budget Administration and Operations (BAO) office, in collaboration with Student Affairs & Enrollment Management and Academic Resources advises on enrollment, revenue and expenditure assumptions, budget considerations, university-wide priorities relative to resource allocations, and institutional policies relating to finances.

Once “THE BUDGET WORKBOOKS” are complete, the BAO office conducts a thorough analysis of all of the budget mechanisms. This analysis is assisted by supporting documents provided by the respective units. As necessary, the BAO staff work with the business managers of the units to resolve any matters. The operating budgets for each unit are reviewed in depth to ensure that the allocation amounts agree. The other elements of the budget are analyzed to determine if the unit appropriately applied the assumptions that were provided earlier in the process, and to explain any variances. Once the President has reviewed the annual budget it is then finalized.

Throughout the year SF State will conduct, at least two comprehensive financial reviews, one during the winter and the other during the spring, that serve as checkpoints of the annual budget. The financial review objectives are to identify any problematic financial situations that have occurred or expected to occur prior to the end of the fiscal year, when compared to the annual budget. The financial projections will also assist the Cabinet’s in determining the annual budget for the following fiscal year.

BUDGETING AT THE CABINET-LEVEL

Budgeting at the Cabinet level is a decentralized process with each unit responsible for building their own budget. Inputs to the process are the central administration's allocation letter, which includes the assumptions and initial allocation amount, as well as various other data collected at the cabinet level. The individual cabinet budgets are aggregated later by the BAO office in order to produce the overall university budget that is taken to the President for approval.

For the most part, the cabinet business managers are responsible for the unit's budget. The level of staff involvement varies across the cabinets; however, the deans and department heads provide significant input to the budget process.

The University Wide cabinet budget process is managed centrally and includes the following line items: benefits, utilities, risk (this expense category includes the worker’s compensation pool, property and auto insurance, industrial and non-industrial disability leave and Athletic Injury Medical Expense (AIME) insurance), financial aid, and any strategic financial initiatives that fall in the capital strategic planning, deferred maintenance program, and academic program development.

The budget and planning process itself varies to some extent among the units: Associated Students, UCorp and Foundation funded by their own resources; making their budget-setting approach different from the budgeting process conferred above.

FINANCIAL PROJECTIONS

“THE BUDGET WORKBOOK” will provide a high level summary of a planning unit’s revenues and expenditures. The financial projections will facilitate the following:

- Review and discussion with the BOA and Executive Leadership
- University consolidation of the financial results-consolidated budget of operations
- Review of the feasibility of our global assumptions to understand trades off and facilitate decisions about how to get to a balanced budget.

REPORTING REQUIREMENTS

“THE BUDGET WORKBOOK” (for **Operating Fund**) is comprised of:

Data Input Tab - The Data Input Tab currently includes position data provided to the department level by fund.

“THE BUDGET WORKBOOK” (for **Self-Supported Operations**) is comprised of three parts:

Business Plan Report by Self – Supported Operation - The Business Plan Report template format provides Revenue (the account level) and Expenses (by subcategory account level) by fund grouping (see Fund Chart Index in the Appendix).

“Storyline” - The purpose of the storyline is to provide a description of your operations and significant financial information.

Data Input Tab - The Data Input Tab currently includes position data provided to the department level by fund.

TIMELINE FOR COMPLETION

The overall schedule for the planning units will be as follows:

TASK	DATE (SELF – SUPPORTED OPERATIONS)	DATE (OPERATING FUND)	RESPONSIBILITY	DELIVERABLES
Publish Planning, Assumptions, Tools, Templates	After accounting period close	After accounting period close	BAO	Budget Manual Budget Assumptions Allocations for the General Fund units (date TBD) Prepare “THE BUDGET WORKBOOK”
Planning Units Budget Development	5 weeks	5 weeks	Planning Units Submit to BAO	“THE BUDGET WORKBOOK” (current Year for GF units) “THE BUDGET WORKBOOK” for Self-Supported Operations (CY budget plan and 4yrs forecasted budget)
BAO Review	2-3 weeks	2-3 weeks	BAO	Reviews submitted materials; follows-up with questions to Cabinets, develop key questions for Financial Review Meetings (shared with cabinets and VP’s)
Financial Review Meetings in preparation for the President & CFO review	After BAO office review	After BAO office review	Planning Units Business Managers and VPs CFO BAO	These sessions will allow the group an opportunity to understand the forecast and budget information provided by the units as well as the assumptions/factors used to build their forecast and budget.
Meeting with the President and CFO	After CFO and VPs review	After CFO and VPs review	VPs CFO President	VPs will present their budget plan including any new initiative requests for President’s review and approval
Campus budget consolidation and submission to CO	Beginning of first quarter of fiscal year	Beginning of first quarter of fiscal year	BAO	FIRMS Budget submission to Chancellor’s office Original Consolidated Budget upload
Revised Budget approval and upload	First quarter of fiscal year	First quarter of fiscal year	CFO VP’s President BAO	Allocations memo will be distributed to the campus cabinets that includes one-time allocations (PY commitments, Carry forward balances)

FY2018-19 PRELIMINARY BUDGET PLANNING ASSUMPTIONS

In building the budget for FY2018-19, the following important guidelines will aid in the planning process. Each administrative and academic unit should incorporate the applicable planning assumptions and guidelines into their budget planning to ensure consistency across the University.

Please Note: These are planning assumptions that may be adjusted as budget discussions continue and recommendations are made.

ENROLLMENT

PLANNING PARAMETERS	DESCRIPTION	AMOUNTS (IF KNOWN)	OTHER INFORMATION/RESOURCES
University Enrollment/FTEs Planned Target	CSU the enrollment FTE target for FY18-19 is the same as the budgeted targeted FTE for FY 2017-18.	FY18-19 CO Target = 24,099 FTEs University planned headcount SU18: 6,344 FA18: 29,194 SP19: 28,388 University planned target = 23,617 FTEs Historically, waivers were between 5% - 7%. The estimate is based on individual campus circumstances and other factors and involves many variables which attempts to account for uncertainties. Actual performance results may differ from the projections in this planning assumption.	Coded Memo
Tuition Fee Increase	Chancellor Timothy P. White has announced that there will be no tuition fee increase considered by the CSU Board of Trustees for the 2018-19 academic year. He has determined that it is California's best interest for the state to provide sufficient funding for the university's needs that support student access and degree completions across the CSU system.		More information can be found here : California State University Will not Increase Tuition in 2018 Tuition and Fee information 2017-18

REVENUE

PLANNING PARAMETERS	DESCRIPTION	AMOUNTS (IF KNOWN)		OTHER INFORMATION/RESOURCES
Summer 2018 – State University Fee (SUF)	The proposed tuition fee increase is approved, it will be a 5% increase for undergraduate tuition and a 6.5% increase for graduate tuition.	<u>Summer 2017</u> Actual SUF collected = \$12.2M	<u>Summer 2018</u> Projection = \$12.2M	Fee Information
Fall 2018 – State University Fee (SUF)	No Change	<u>Fall 2017</u> Actual SUF collected = \$80.2M	<u>Fall 2018</u> Projection = \$78.4M	Fee Information
Spring 2019 – State University Fee (SUF)	No Change	<u>Spring 2018</u> Actual SUF collected = \$74.6M	<u>Spring 2018</u> Projection = \$75.9M	Fee Information
Non-resident Tuition Fee	No Change	<u>2017-18</u> Actual collected = \$16.7M	<u>2018-19</u> Projection = \$16 M	Fee Information
Graduate Business Professional Program Fee	No Change	<u>2017-18</u> Actual collected = \$748 K	<u>2018-19</u> Projection = \$800K	Fee Information

HEPI and mandatory local fee rate projections	Over the last five years, the average increase in the Higher Education Price Index (HEPI) is 2.14%. According to the 2018-19 Budget: California's Fiscal Outlook report, the State displays our longer-term outlook under two different scenarios. The first scenario assumes continuing economic growth and the second assumes a moderate recession beginning in 2019-20. If the economy continues to grow, the state has operating surpluses of about \$6 billion each year. If the economy experiences a moderate recession, the state has enough reserves to cover its deficits until 2021-22. To provide guidance, the Budget Office encourages the use of the HEPI rate of 2.5% for a few years below rates unless there is a specific reason for divisions to use a higher rate.			The 2018-19 Budget: California Outlook Higher-Education-Price-Index
Student Service Fee (Local Fees)	Recreation & Wellness Center will enhance student life's social environment through programs provided through the newly constructed Mashouf Wellness Center and current Campus Recreation Department. The fee increased by \$33 to \$75 om Summer'18	<u>2017-18:</u> \$42/student in Summer \$160/student in Fall \$160/student in Spring	<u>2018-19:</u> \$75/student in Summer \$326/student in Fall & Spring	Fee Information Mashouf Wellness Center
	Student Body Center	<u>2017-18</u> \$38/student in Summer \$82/student in Fall \$82/student in Spring	<u>2018-19</u> \$38/student in Summer \$82/student in Fall \$82/student in Spring	Fee Information
	Student Body Association	<u>2017-18</u> \$25/student in Summer \$54/student in Fall \$54/student in Spring	<u>2018-19</u> \$25/student in Summer \$54/student in Fall \$54/student in Spring	Fee Information
	Student Health Services	<u>2017-18</u> \$73/student in Summer \$157/student in Fall \$157student in Spring	<u>2018-19</u> \$73/student in Summer \$157/student in Fall \$157/student in Spring	Fee Information

	Instructionally Related Activities (IRA – General)	<u>2017-18</u> \$5/student in Summer \$50/student in Fall \$50/student in Spring	<u>2018-19</u> \$5/student in Summer \$50/student in Fall \$50/student in Spring	Fee Information
	Instructionally Related Activities (IRA – Athletics)	<u>2017-18</u> \$4/student in Summer \$68/student in Fall \$68/student in Spring	<u>2018-19</u> \$4/student in Summer \$68/student in Fall \$68/student in Spring	Fee Information
	Health Facilities	<u>2017-18</u> \$0/student in Summer \$3/student in Fall \$3/student Spring	<u>2018-19</u> \$0/student in Summer \$3/student in Fall \$3/student Spring	Fee Information
	Campus Service Card	<u>2017-18</u> \$2/student in Summer \$2/student in Fall \$2/student Spring	<u>2018-19</u> \$2/student Summer \$2/student in Fall \$2/student in Spring	Fee Information
	Gator Pass	<u>2017-18</u> \$0/student in Summer \$180/student in Fall \$180/student Spring	<u>2018-19</u> \$0/student in Summer \$180/student in Fall \$180/student in Spring	Fee Information
	Student Involvement and Representation (SIRF) <i>Optional</i>	<u>2017-18</u> \$0/student in Summer \$2/student in Fall \$2/student in Spring	<u>2018-19</u> \$0/student in Summer \$2/student in Fall \$2/student in Spring	Fee Information
Housing, Dining & Conference Services (HDCS)	Student Housing, Dining & Conference services	Bed Space Program <u>2018-19</u> -5% increase effective summer 2018 Dinning Services	<u>2018-19</u> – 4% increase effective summer 2018	FY2018-19 Fee Schedule & Calendar

		Conference and event services various increases by rental type, effective 01/01/2018/		Please contact Housing, Dining & Conference Services for more information
State Support	The allocation will be used to support mandatory cost.	<u>FY17-18</u> the University received state support of \$166M	<u>FY18-19</u> the University projected state support of \$173M	Coded Memo

EXPENDITURES

PLANNING PARAMETERS	DESCRIPTION	AMOUNTS (IF KNOWN)	OTHER INFORMATION/RESOURCES
Employee Benefits	Based on benefit rates and varies by member category	<p><u>2017-18 Approved</u> The retirement rates range from 20.4% to 52.785% of salary.</p> <p><u>2018-19 Approved</u> The retirement rates range from 20.4% to 55.124% of salary.</p> <p>Health Care Premium increases by 2.3%.</p> <p>OASDI = 6.20% Medicare = 1.45%</p> <p>Employer contribution rates for health and dental tend to increase each year effective in the month of December. So, units should project 7 months at the new level.</p>	<p>2017-18 Benefit Rates</p> <p>2018-19 Benefit Rates provided by the CalPERS Actuarial Office, CalPERS Finance and Administration Committee</p> <p>Health Care Premium Increase</p> <p>Social Security Program Rates & Limits</p>

<p>General Salary Increase (GSI) / Proactive Management Initiated IRPs</p>	<p>Annual salary increases for staff employees/faculty and proactive management initiated In-Range Progressions (IRPs)</p>	<p>Contact Human Resources for further information (ask for Talent Management & Compensation Solutions) For self-support units and planning purpose, please factor a 3% compensation increase each year of your submitted multiyear plan.</p>	<p>Salary Schedule Tentative Agreements</p>
<p>Minimum Wage Increases</p>	<p>According to the City of San Francisco’s minimum wage increases phased in over the next few years.</p> <p>CSU Salary Schedule</p>	<p>On July 1, 2018, the San Francisco minimum wage rate will increase to \$15.00 per hour. On July 1, 2019 and each year thereafter, the minimum wage rate will be adjusted based on the annual increase in the Consumer Price Index</p>	<p>City of San Francisco Minimum-Wage-Ordinance (mwo)</p> <p>CSU Salary Schedule 2018</p>
<p>Utilities</p>	<p>Based on campus commodity providers.</p>	<p><u>2018-19 Utilities adjustments</u></p> <p>Water – 8% increase in rate Sewage – 8% increase in rate Recology – 20% increase (subject to revision) Gas – 10% increase in rate Electricity – 8% increase in rate</p>	<p>Proposed FYE 2019-2022 Water & Sewer Rates from the San Francisco Public Utilities Commission (SFPUC) Recology FY1819 Monthly Rate GT&S Rate Increase – SFSU is industrial and backbone Natural Gas Short-Term Outlook from US Energy Information Administration (EIA) Please contact the Office of Sustainability for additional request for information.</p>

Risk Pool	California State University Risk Management Authority (CSURMA) was formed by CSU and provides several risk management programs such as Pooled Liability Programs, Pooled Worker’s Compensation Program, IDL/NDI/UI Program, Property Program, Foreign Travel, Study Abroad, Special Event and other insurance programs.		FY 2017/18	FY 2018/19	Contact Enterprise Risk Management for more information Insurance Cost Recovery Rates (Slide #27)
		Workers’ Compensation	1.21%	1.18%	
		IDL/NDI/UI	0.95%	0.87%	
Centrally Paid Cost	2018-19 Centrally Paid Cost (CO)	Dental Annuitant Workbook State Pro Rata Health Workbook State Pro-Rata Indirect Costs Worksheets			2017/18 Dental Annuitant 2017/18 State Pro Rata Health 2018/19 State Pro Rata Indirect Cost
Cost Allocation	2018-19 CAP plan under campus review.	Using FY2017-18 CAP with consideration of GSI			2017-18 – Cost Allocation

INSTRUCTIONS & GUIDELINES FOR “THE BUDGET WORKBOOK”

GUIDELINES

“THE BUDGET WORKBOOK” is a detailed compilation of the data input to the units in an effort to provide an easy preparation of the budget. The data includes revenue/expenditures grouping as well as by funding source, department, and natural classification of the expenditures. The itemized position listing is a position-by-position detail of salary dollars, employee, job code, full time equivalent (FTE).

NEW FUNDING

New funding may be either ongoing or one-time (for one to three years only). New base funding is added to current level of operations funding when there is an existing budget. New funding is typically the result of campus budget allocations process that are determined by the President; however, new funding may be the result of a reorganization process from a cabinet internal resource reallocations down to its division and/or its departments or between the cabinets. The process of requesting new funding is associated with “Strategic Initiative Funding Request Process”.

NEW BASE FUNDING

New base funding awarded through the annual campus budget process will be added to the cabinet’s base budget by the BAO Office, once executive management decisions are finalized and approved by the President. The BAO Office will contact the recipients of any new base funding to identify chartfields for allocation. New base funding can be for Salary & Wages (S&W) and/or for Operating Expenditures & Equipment (OE&E). If any funding is for new S&W, benefits funds must also be determined and provided to the University Benefits Pool (based on current benefit rates).

NEW ONE-TIME FUNDING

When one-time funding is allocated through the annual campus budget process, it is provided for a designated/specific use. One-time budget augmentations may be allocated by the Budget Office; they can also be allocated by cabinets Vice Presidents or from another campus department. New one-time funding can be for Salary & Wages (S&W) and/or for Operating Expenditures & Equipment (OE&E). If any funding is to be placed in S&W, a portion of the new funding must be identified for staff benefits.

PERSONNEL BUDGETING

Personnel budgeting includes changes to existing positions, budgeting for planned new positions, or re-allocating funds released by eliminated positions. Begin identifying adjustments that need to be made by utilizing the itemized position listing, which is sent to cabinets each year by the BAO Office. The itemized position listing is a position-by-position detail of salary dollars, employee, job code, full time equivalent (FTE), union code incorporated in “THE BUDGET WORKBOOK”.

All permanent positions are to be budgeted for an entire fiscal year. The full twelve months of funding for each position must be budgeted even for a position that is new or vacant and is not expected to be filled until later in the fiscal year. Each budgeted position should not exceed 1.00 FTE (full time employee). If some of the salary funds will not be used, they may be moved on a one-time basis to a non-salary budget line.

GENERAL SALARY INCREASES FUNDING

FOR CSU OPERATING FUND

General Salary Increases (GSI) are in general funded by the campus. Funding can be effective anytime of the fiscal year. Any CSU Operating Fund bargained increase with an effective date of July 1st would be funded for a full 12 months of that current fiscal year. If the effective date is January 1st, departments will receive funding for six months in the effective fiscal year and a full 12 months in the following fiscal year.

Any compensation increases provided outside of the bargaining unit process typically reflect decisions made by campus administrators and are not funded by the university. Some examples would be faculty and staff promotions, in-classification-range progressions, reclassifications, and reassignments.

Updated information pertaining to specific bargaining unit agreements can be accessed via each union’s website and/or from the CO HR website [CSU Bargaining-agreements](#).

FOR SELF-SUPPORTS (TRUST FUNDS)

All salary increases must be funded within existing resources. When developing the budget, include any anticipated compensation increases to be awarded during the fiscal year

STUDENT WAGES

Wages paid to undergraduate students for hourly positions should be budgeted. For hourly wages information please contact human resources.

Student assistants – In planning for hiring additional position please use the “Budget Planning Assumption” for the minimum wage.

This includes the Work Study program. Students may receive a Federal work study award based on their financial needs through a pre-established FAFSA (Free Application for Federal Student Aid) application process for additional information, visit the financial aid website.

Since 2017-18 the work study program is under the Student Affairs & Enrollment Management Cabinet’s fiscal management.

It is the responsibility of the departments and agencies to manage their student work study award and their On Campus Federal Work Study budget each fiscal year. Departments must fund all overruns.

Graduate student wages includes stipends, hourly wages, and fellowships paid to graduate students.

OTHER COMPENSATION

Any additional allowances or payroll components paid to employees of university. This might include housing allowances, cell phone allowances, auto allowances, etc.

BENEFITS

The university maintains a centralized staff benefits pool. Once a month, after actual salary and benefit expenses are posted to the ledger, the Budget Office runs a process that allocates to each Department ID a budget equal to their benefits expense for the month. This process is completed prior to month-end close.

When changes are made to salary budgets funded with the CSU Operating Fund, adjustments are also made to the University Benefits Pool. The actions that cause adjustments to the University Benefits Pool are described in details below. Adjustments are based on the benefit rates shown in The Budget Planning Assumption.

Self-support operations (trust funds) other than the CSU Operating Fund, departments must budget for benefit costs. There is no University Benefit Pool for trust funds. When developing and/or reviewing trust fund budgets, there are two ways of estimating the benefit rate; one way is using the current year actual financial data and any anticipated personnel changes, and the other way is separately budgeting each individual benefit account.

Certain categories of Salary and Wages (i.e., Temporary Help, Student Assistants, Graduate Assistants, Teaching Associates, and Overtime) have minimal or no staff benefit costs. For those who receive Shift Differential stipends, the benefit rate consists of OASDI, Medicare, and Retirement, exception to Unit 8 (Police) who does not pay into OASDI.

The employer’s benefit cost is determined by bargaining unit. CALPERS Retirement rate changes are generally effective on July 1st. Others changes, such as changes in health and dental premiums, occur on January 1st (calendar year). For any changes that take place on January 1st,

campuses will see the adjustment in December, so seven (7) months should be calculate based on the newly rate.

DEBT SERVICE

Planning Units with Debt Service obligations are expected to budget according to the existing project amortization schedules. For additional information contact the BAO office.

INTERNAL TRANSFERS

Funding Transfers –Within Units

Please budget using historical trends and any known changes. Funding transfer within units represents the transfer or receipt of funding within internal departments of planning unit (cabinet). The total of transfers must net to zero across the planning unit (cabinet).

Funding Transfers –Across Units

Across units represent the transfer or receipt of funding across the cabinets. Planning units (cabinet) must agree upon terms and amount of funding transfers before budgeting to ensure the transfer is properly reflected in both unit’s budgets.

SUPPLIES & SERVICES

Represents various materials used in the daily business operations of the departments, as well as payments to vendors for services that support the operations. This includes office supplies, computer supplies, advertising services, and many more.

TRAVEL AND TRAINING

Note that all travel and training are to be budgeted using specific account codes. In support of the planning department training and travel you can use historical information by running reports in Finance Data Warehouse (FDW).

PROFESSIONAL SERVICES

Professional services represents expenses and fees for specialized services to the university. This includes consulting services, accounting services, payments to online education service providers, legal expenditures, and many more.

CAPITAL EQUIPMENT

This specific group of accounts represent purchases of equipment for use in research and operations. Additionally the equipment must meet the following criteria: must be movable, have a cost less than 5,000 or more when purchased; have a useful life of one year or more; is non-expandable.

ADMINISTRATIVE INDIRECT COST ALLOCATION

Chancellor’s Office/State of California direct and indirect costs.

The Chancellor's Office sends an annual Financial Memo summarizing direct and indirect costs for the following fiscal year. Contact the BAO Office for more detail, or if you need copy of the memo.

SFSU cost allocation plan is included in the budget planning assumptions.

SFSU campus is required by the Chancellor's Office via [Executive Order 1000](#) to recover any costs incurred by the CSU Operating Fund for services, products, and facilities provided to other CSU Funds and to Auxiliary Organizations.

Cost allocations are recovered quarterly to non-CSU Operating Fund entities in September, December, March and June.

BUDGETING REVENUE

When the self-supported operation revenues are estimated to exceed or fall short of estimated expenditures for the fiscal year, the surplus/deficit should be posted to account 660809-Carry forward: Other Expenses.

USE OF LAG DOLLARS (SALARY SAVINGS)

Lag salary dollars are the portion of a specific, encumbered salary that is not spent for that salary during a fiscal year. While lag dollars are the result of personnel changes that occur each year, they are extremely variable and cannot be counted on as a dependable, ongoing source of funds.

There are two types of lag salary dollars that may be realized by a department during a given fiscal year; dollars that accumulate between the times an employee leaves the organization and the position is refilled, and dollars that are realized when a position is filled at the minimum starting range following the separation of an employee making more than the minimum starting range.

Typical uses of lag salary dollars:

- Fund all salaries deficit salary obligations in general
- Fund the vacation pay off when an employee leaves the college
- Fund reclassifications and/or other approved changes in employees' salaries
- Fund the difference between the advertised starting salary and actual starting salary
- Funds non-recurring or unforeseen staffing needs during a fiscal year

The cabinet VPs are responsible and fiscally accountable for the use of lag dollars.

CARRY FORWARD FUND BALANCE

At year end of each fiscal year, the cabinets retain any unspent portion of its allocation in the form of fund balance or more popular –carryforward balance. The fund balances will be allocated by the budget office at the beginning of each fiscal year in the CFS "Revised Budget column.

Typically carryforward balances are the result of the following: net revenue, plus prior year balances and often the result of salary or other savings. They occur in most fund sources.

DO NOT USE THE CARRYFORWARD BALANCES TO FUND PERMANENT COMMITMENTS
(expenditures that are expected to recur on an annual basis).

Typical use of carryforward balances are expenditures with an effective end date:

- Fund emergency needs
- Fund one-time purchases
- Fund start-up costs for a new program

“THE BUDGET WORKBOOK” (DATA INPUT TAB) INSTRUCTIONS

The university budget office expects the general operating fund cabinets to balance the budget to the received allocation from campus. Self-supported operations will have to submit a balanced budget within their planned resources.

The data source is from the Labor Cost Distribution (LCD) pay file downloaded from Financial Data Warehouse (FDW). If there are questions regarding the compensation rate or salary rate, and FTE, please check with Payroll to verify.

Populate all columns unless otherwise noted.

SALARIES DATA INPUT

BUDGETING FOR POSITIONS

REGULAR (REG) POSITIONS* should be updated to include 12 months of salary. In the “Final Budget” column, the following computation should be included:

“Final Budget”=“LCD Comp Rate” X “FTE” X 12[†]

POOL POSITIONS[‡] should include the budget based on your unit’s assumption by using historical trends, or any formula that is applicable for your planning purposes. Budget as a new line item by account and populate all columns except columns “J” & “K”.

OTHER SALARY CATEGORIES

Temporary Help, Overtime, Shift Differential, and Post/Cert/Spec should be budgeted as new line item by account. Populate columns “A”, “B”, “C”, “D”, “E”, & “O”.

* Regular Positions – Positions have a one-to-one relationship with employees. Only one person can be appointed at a time to the position.

[†] Keep in mind there are scenarios where using the equation will not be appropriate. For example if the position is a .5 FTE or if an employee holds two different positions with two different class codes. Use the equation where appropriate.

[‡] Pool Positions – Positions have a one-to-many relationship with employees. Multiple people can be appointed to the same position at the same time. For example: Lecturers, Student Assistants, Graduate Assistants, Teacher Assistants, and other hourly employees.

Please indicate any anticipated increases (e.g., IRPs, promotions,) as a separate line item rather than incorporating into each individual’s comp rate. Populate columns “A”, “B”, “C”, “D”, “E”, & “O”.

NEW POSITION

A position must have a position number, do not include a NEW POSITION without a position number. Please insert a row and fill out all the information for each column headers and include notes in the ‘Comment’ if necessary. On the “LCD Name” column, input NEW.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	G - Regular	R09 - CSUEU, Technical & Support Services (Unit 9)	9999	NEW		1038 - Admin Analyst/Spclst 12 Mo	1.00	\$\$\$	\$\$\$	New position for X team.

MODIFYING AN EXISTING POSITION

To adjust an existing FILLED POSITION (compensation, job classification, appointment, FTE), please copy the same position and insert to the next row. Zero the FTE and comp rate on the original row. You’ll still need to submit an E-TRAC to reclassify the employee if you haven’t already done so in HRMS. The budget office does not change the employee’s status.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	G - Regular	R09 - CSUEU, Technical & Support Services (Unit 9)	5421	Smith, John	900065432	1038 - Admin Analyst/Spclst 12 Mo				
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	G - Regular	R09 - CSUEU, Technical & Support Services (Unit 9)	5421	Smith, John	900065432	5783 - Assoc. Acad & Instit Studies 2	1.00	\$\$\$	\$\$\$	Job Code changed

INCLUDING ALL VACANT POSITIONS

You will need to include and/or revise units' vacant positions in your BUDGET WORKBOOK within your organization and update the "LCD Name" column to VACANT. Any vacant positions that is not budgeted will be deactivated.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	G - Regular	R09 - CSUEU, Technical & Support Services (Unit 9)	6423	VACANT		1038 - Admin Analyst/Spclst 12 Mo	1.00	\$\$\$	\$\$\$	

To adjust a VACANT POSITION (compensation, job classification, appointment, FTE), please perform similar edits to modifying an existing filled position. A 'Change Vacant Position' E-TRAC must be initiated and processed in HRMS to change the position.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	G - Regular	R09 - CSUEU, Technical & Support Services (Unit 9)	6423	VACANT		1038 - Admin Analyst/Spclst 12 Mo	0.50	\$\$\$	\$\$\$	
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	G - Regular	R09 - CSUEU, Technical & Support Services (Unit 9)	6423	VACANT		1038 - Admin Analyst/Spclst 12 Mo	1.00	\$\$\$	\$\$\$	Time base change from 0.50 to 1.00

INACTIVATING VACANT (REG or TEMP) POSITION

For any existing VACANT POSITION that you plan to inactivate zero out FTE and Comp Rate. In the “Comment” column, please state ‘INACTIVATE’. Please note that once the position is inactivated, it cannot be reactivated.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	G - Regular	R09 - CSUEU, Technical & Support Services (Unit 9)	6423	VACANT		1038 - Admin Analyst/Spclst 12 Mo				INACTIVATE

In the case of which a position is temporary filled and with the intent to inactivate once the employee leaves, indicate the termination date in the “Comment” column.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM_AFFAIRS - Academic Affairs	EXTEND LEARN - College of Extended Learning	601300 - Support Staff Salary	TC001 - CEL Trust	3626 - CEL International Programs	STF	H - Temporary	R09 - CSUEU, Technical & Support Services (Unit 9)	6423	Kong, Will	900065432	1038 - Admin Analyst/Spclst 12 Mo				Temporary Employee ends 7/31/18; inactivate

Position and Operating Expense Data Input Tab Column Definitions:

Column	Description
A	Dept Level 3 Fdescr = Cabinet Name
B	Dept Level 4 Fdescr = Division Name
C	Account Fdescr = Account Description
D	Fund Fdescr = Fund Description
E	Dept Fdescr = Department Description
F	Job Function Code = Job Function Code
G	Empl Class Fdescr = Employee Class Description
H	LCD Union Cd Fdescr = LCD Union Code Description
I	LCD Position Number = LCD Position Number
J	LCD Name = LCD Name
K	LCD Employee ID = LCD Employee ID
L	LCD Job Code Fdescr = LCD Job Code Description
M	FTE = FTE
N	LCD Comprate = LCD Comp Rate
O	Final Budget – (column n*12) LCD Comp Rate * 12 for Salaries, Lump Sum amount for Operating Expense
P	Comment

REIMBURSEMENT RELEASE TIME (RRT) (for operating general fund units)

At times, a faculty member is awarded a grant or other type of agreement that requires a certain level of effort that may be met by being released from teaching units to perform other work. This can be either reimbursed time charged to a grant or agreement. When this happens, a replacement is hired to fill the resulting vacancy. Below are different scenarios to recognize the grant, and record the expenses and/or cost recovery for the released and replacement faculty.

FROM UNIVERSITY CORPORATION (UCORP) (for operating general fund units)

Please insert a row and fill out all the information for columns “A”, “B”, “C”, “D”, “E”, & “O”; use account 580095-Cost Recovery from Auxiliary Organizations. The amount should be credit amount

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM AFFAIRS - Academic Affairs	LIBERAL&CREATIVE ART - Col of Liberal and Creative Ar	580095-Cost Recovery from Auxiliary Organizations	NG001-General Support & Student Fee	3475 - Dean's Office-LCA										\$\$\$	

FROM COLLEGE OF EXTENDED LEARNING (CEL) SPECIAL SESSION (for operating general fund units)

Please insert a row and fill out all the information for columns “A”, “B”, “C”, “D”, “E”, & “O”; use account 601828-Reimb Release Time Salary. The amount should be credit amount

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ACADM AFFAIRS - Academic Affairs	LIBERAL&CREATIVE ART - Col of Liberal and Creative Ar	601828-Reimb Release Time Salary	NG001-General Support & Student Fee	3475 - Dean's Office-LCA										\$\$\$	

BUDGETING FOR OPERATING EXPENDITURES

All units (general funded operations and self-supported operations) should provide their account-level budget for operating expenditures in “THE BUDGET WORKBOOK” “Data Input” tab. Refer to Appendix B: Required Levels of Budgeting for Expenses, for the accounts that are expected to be populated.

In the “Data Input” tab input your Cabinet, Division, Account, Fund, Dept ID, and Final Budget in Columns “A”, “B”, “C”, “D”, “E”, & “O”, respectively.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Account Fdescr	Fund Fdescr	Dept Fdescr	Job Function Code	Empl Class Fdescr	LCD Union Cd Fdescr	LCD Position Number	LCD Name	LCD Empl ID	LCD Job Code Fdescr	FTE	LCD Comprate	Final Budget	Comment
ADMIN FIN - Administration & Finance	UNIV PROP MANAGEMEN T - University Property Management	660003	TD001	6180										\$\$\$	

Data Warehouse Instruction

Should you need guidance for a starting point on budgeting your operating expenditures, below is the Finance Data Warehouse (FDW) instruction that will give you your unit historical trends.

Using the advanced filters, enter a department tree to get report results by division.

REPORT FILTERS	FINANCIAL SUMMARY BY YEAR
Business Unit	SFCMP
Fiscal Year	Between: 2 Years Prior – Current Year
Period	From: 1 to 12 (Note: Current year information will only include YTD data)
Account Type	60 – Expenditures
Account Category	All except 601, 602, 603, 607, 609
Fund	Refer to the Appendix ‘Fund Index’
NOT Account	660846, 660021
Dept Tree	DEPART_ROLLUP
SUGGESTED COLUMN SELECTORS	
Column 1	Dept Level 3 Fdescr
Column 2	Dept Level 4 Fdescr
Column 3	Fund Fdescr
Column 4	Dept Fdescr
Column 5	Acct Fdescr
Column 6	Hide
REPORT VIEW SELECTORS	
Select Report View	Summary by Year (Actuals)

Sample: FDW – Financial Summary by Year

Financial Reporting Home Dashboards Open

Home Manage My Budget as of Period Financial Summary As of Period Financial Summary Between Periods **Financial Summary by Year** Trial Balance Inception to Date Reports Cash Fund Balance

Report Filters

Business Unit: SFCMP - San Frar Fiscal Year: Between 2015 - 2017 Period From: Between 1 - 12 Period To: Account Type: 60 - Expenditures Account Category: 604 - Communica Budget Ledger: Fund CF Status: --Select Value--

Fund: NG001 - General Dept: --Select Value-- Account: --Select Value-- Project: --Select Value-- Program: --Select Value-- Class: --Select Value--

NOT Fund: NOT --Select Value-- NOT Dept: NOT --Select Value-- NOT Account: NOT 660846;660021 NOT Project: NOT --Select Value-- NOT Program: NOT --Select Value-- NOT Class: NOT --Select Value-- NOT Acct Cat: NOT --Select Value--

Advanced Filters

Dept Tree DEPART_ROLLUP	Dept Level 1 --Select Value--	Dept Level 2 --Select Value--	Dept Level 3 ADMIN FIN - Adm	Dept Level 4 BUD ADMIN OPS	Dept Level 5 --Select Value--	
Fund Tree --Select Value--	Fund Level 1 --Select Value--	Fund Level 2 --Select Value--	Fund Level 3 --Select Value--	Fund Level 4 --Select Value--	Fund Level 5 --Select Value--	
Account Tree --Select Value--	Acct Level 1 --Select Value--	Acct Level 2 --Select Value--	Acct Level 3 --Select Value--	Acct Level 4 --Select Value--	Acct Level 5 --Select Value--	
Project Tree --Select Value--	Project Level 1 --Select Value--	Project Level 2 --Select Value--	Project Level 3 --Select Value--	Project Level 4 --Select Value--	Project Level 5 --Select Value--	
Fund CF Attrib --Select Value--	Fund CF Att Val --Select Value--	Acct CF Attrib --Select Value--	Acct CF Att Val --Select Value--	Project CF Attrib --Select Value--	Project CF Att Val --Select Value--	
Fund Proc Type --Select Value--	CSU Fund Type --Select Value--	Approp Rev Dt --Select Value--	Approp Avl To --Select Value--	State GL Acct --Select Value--	GAAP Nat Class --Select Value--	
SCO Fund --Select Value--	SCO Sub Fund --Select Value--	CSU Fund --Select Value--	FIRMS Object --Select Value--	FIRMS Project --Select Value--	GAAP NAC --Select Value--	NOT CSU Fund NOT --Select Value--

Apply Filters Reset Filters

Financial Summary by Year

Business Unit = SFCMP - San Francisco State University, Fiscal Year = 2015,2017, Period = 1,12

Financial Summary by Year

Time run: 4/25/2018 1:57:57 PM

Show Column

1: Dept Level 3 Fdescr

Column

2: Dept Level 4 Fdescr

Column

3: Fund Fdescr

Column

4: Dept Fdescr

Column

5: Acct Fdescr

Column

6: Hide

OK

Select Report View: Summary by Year (Actuals)

Dept Level 3 Fdescr	Dept Level 4 Fdescr	Fund Fdescr	Dept Fdescr	Acct Fdescr	Actuals		
					2015	2016	2017
ADMIN FIN - Administration & Finance	BUD ADMIN OPS - Budget Admin & Operations	NG001 - General Support & Student Fees	6020 - Budget Admin. & Oper. Office	604001 - Telephone	2,340.14	1,401.69	939.25
				606001 - Travel In State	7,748.72	4,686.52	4,279.41
				606002 - Travel Out Of State	5,668.70	0.00	
				613001 - Contractual Services	136,109.92	7,623.25	0.00
				613805 - Reprographic Expenses	500.93	7,657.60	8,190.27
				616802 - IT Hardware Non-Capital	10,140.68	0.00	5,628.48
				616803 - Software Non-Capital		0.00	
				660001 - Postage and Freight	5.46		64.31
				660002 - Printing	26.42		
				660003 - Supplies And Service	22,361.04	5,070.45	3,194.51
				660009 - Professional Development	3,820.00	1,645.00	100.00
				660813 - Reprographics	0.00		
				660856 - Cost Recovery - Custodial Serv		136.84	
				660888 - Reserve-Encumbrance	0.00		
BUD ADMIN OPS - Budget Admin & Operations Total					188,722.01	28,221.35	22,396.23
ADMIN FIN - Administration & Finance Total					188,722.01	28,221.35	22,396.23
Grand Total					188,722.01	28,221.35	22,396.23

Period is between 1 and 12

and Account is not equal to / is not in 660846, 660021

and Acct Cat Fdescr is equal to 604 - Communications, 605 - Utilities Group, 606 - Travel, 608 - Library Acquisitions, 610 - Non-Expenditure Disbursement, 612 - State Pro Rata Charges Group, 613 - Contractual Services Group, 614 - Lease Bond Payments, 616 - Information Technology Costs, 617 - Services from Other Funds/Agencies Group, 619 - Equipment Group, 620 - SP - Subrecipient, 621 - SP - Off-campus Space Rental, 624 - SP - Scholarships, 660 - Misc. Operating Expenses, 662 - SP - F & A Cost (Indirect Cost), 680 - Operating Transfers Out, 690 - Expenditure Adjustments

and Acct Type Fdescr is equal to 60 - Expenditures

and Dept Tree Name is equal to DEPART_ROLLUP

and Dept Level 3 Fdescr is equal to ADMIN FIN - Administration & Finance

and Dept Level 4 Fdescr is equal to BUD ADMIN OPS - Budget Admin & Operations

and Fund Fdescr is equal to NG001 - General Support & Student Fees

and Bus Unit Fdescr is equal to SFCMP - San Francisco State University

and Fiscal Year is between 2015 and 2017

[Refresh](#) - [Print](#) - [Export](#)

BUSINESS PLANS FOR SELF-SUPPORTED OPERATIONS

Business plans are a fiscal management and planning tool requested of all campus self-supported operations that are dependent upon revenue. Units are asked to submit an updated business plan annually that will highlight the financial position of the fund(s)/operation. The plan should include in the budget and four years of financial projections to encourage long-range financial planning in alignment with university consolidated operating fund resource planning. Units that are required to submit business plan:

Office of the President Cabinet

- Athletics Division (all funds, including scholarships)

Academic Affairs Cabinet

- College of Extended Learning (CEL)
- Indirect Cost Recovery (IDC)
- Instructional Related Activities (General IRA)
- Lottery
- MBA programs (including EMBA)*

Student Affairs & Enrollment Management Cabinet

- Associated Students
- Campus Recreation/Mashouf Wellness Center
- Children's Campus
- Parking Services
- Residential Life
- Student Health Center
- University Police Department (UPD)*

Administration & Finance Cabinet

- Accounting services fees*
- Campus Service Fee
- Facilities Cost Recovery Plan*
- Gator Pass
- Information Technology Services*
- Mail Services*
- Other Trust Funds*
- Reprographic/Copier Program & Distribution Services*
- Telephone Recharge*
- Dining, Housing & Conference Services

University Advancement

- Foundation

University Enterprises Cabinet

- Capital Project Management*
- Downtown Campus
- UCorp

* Not applicable for FY18-19 Budget Process

The Budget Manual includes most of the guidelines that are consistent with the guidelines for business plans, except that self-supported operations are required to cover all the costs related to salaries and benefits, including compensation increases and operate within their means. In addition to providing fiscal year budget information, business plans should also include references to operational and/or organizational changes and adjustments. Please see the “Budget Manual Assumptions “chapter for more details on projected changes for student enrollment data, fixed and indirect costs. Also included in the manual is a sample narrative that highlights significant information and changes. The Business Plan Template for self-supported operations is also included in the Budget Manual for displaying financial information. Budgets for self-supported operations are uploaded in CFS and any adjustments from the original adopted budget plan will be processed in the Current Budget.

BUSINESS PLAN TEMPLATE

San Francisco State University																											
FY 18-19.																											
SFCMP: Business Plan Report																											
Housing Funds																											
		Final Housing Fund No Position SFCMP	Final Housing Fund No Position SFCMP	Final Housing Fund No Position SFCMP	Final Housing Fund No Position SFCMP	Final Housing Fund No Position SFCMP																					
		Actual	Actual	Original Budget	Revised Budget	Actual	Projection.	Projection Total.	Budget Request	Planned	Planned	Planned	Planned	Planned	2018/19 Budget Request change from 2017/18 Revised Budget	2018/19 Budget Request change from 2017/18 Projection											
		Actual.	Actual.	Original Budget.	Revised Budget.	Actual.	Projection.	Projection Total.	Budget Request	Planned	Planned	Planned	Planned	Planned	Amount	Percent	Amount	Percent									
		FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 17-18	FY 17-18	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23														
		YearTotal	YearTotal	YearTotal	YearTotal	July to March	April-June.	YearTotal.	YearTotal.	YearTotal.	YearTotal.	YearTotal.	YearTotal.														
		a	b	c	d	e	f	g	h	i	j	k	l	m=h-d	n=m/d	o=h-g	p=o/g										
General Fund Allocation	All Programs	-	133,985	-	-	3,521		3,521						-	-	(3,521)	-100%										
504001-Rental	All Programs	42,737,103	45,138,675	45,384,816	45,384,816	45,146,095		45,146,095						(45,384,816)	-100%	(45,146,095)	-100%										
504002-Facility Rental	All Programs	296,618	387,591	443,578	443,578	363,960		363,960						(443,578)	-100%	(363,960)	-100%										
504009-Space Rental Revenue	All Programs	-	-	-	-	13,319		13,319						-	-	(13,319)	-100%										
504010-Food Services	All Programs	8,618,151	9,604,738	10,086,446	10,086,446	9,855,598		9,855,598						(10,086,446)	-100%	(9,855,598)	-100%										
504400-Allowancedoubtfulauxenterprise	All Programs	(191,621)	(378,572)	-	-	205,877		205,877						-	-	(205,877)	-100%										
504801-Housing Revenue-Others	All Programs	101,995	(30)	-	-	-		-						-	-	-	-										
507001-Interest-State Smif	All Programs	-	-	-	-	-		-						-	-	-	-										
508001-Interest-Rmp	All Programs	203,016	335,135	174,000	174,000	306,927		306,927						(174,000)	-100%	(306,927)	-100%										
580001-Rental Of State Property	All Programs	87,268	15,137	-	-	62,823		62,823						-	-	(62,823)	-100%										
580006-Installment Charges	All Programs	139,660	144,480	135,660	135,660	160,180		160,180						(135,660)	-100%	(160,180)	-100%										
580090-Misc Revenue	All Programs	810,006	850,414	741,984	741,984	341,517		341,517						(741,984)	-100%	(341,517)	-100%										
580093-Other Non-Operating Revenue	All Programs	-	-	-	-	181,329		181,329						-	-	(181,329)	-100%										
580095-Cost Recovery From Auxiliaries	All Programs	-	116,386	-	-	-		-						-	-	-	-										
580410-Allowdoubtfulotheropnrevenes	All Programs	(985)	(4,075)	-	-	960		960						-	-	(960)	-100%										
580803-Insurance Recovery	All Programs	670,776	-	-	-	-		-						-	-	-	-										
580814-Cost Recovery-Revenue	All Programs	514,014	372,028	443,373	443,373	91,594		91,594						(443,373)	-100%	(91,594)	-100%										
590001-Py Revenue Adj	All Programs	(4,200)	10,648	-	-	54,678		54,678						-	-	(54,678)	-100%										
Revenue	All Programs	53,981,800	56,592,555	57,409,857	57,409,857	56,786,708	-	56,784,857	-	-	-	-	-	(57,409,857)	-100%	(56,784,857)	-100%										
Budget Adjustments.	All Programs	-	-	-	-	-		-						-	-	-	-										
Federal Reimbursements Work Study.	All Programs	-	-	-	-	-		-						-	-	-	-										
Reimbursed Release Time.	All Programs	-	-	-	-	-		-						-	-	-	-										
Cel Cost Reimbursement To General Fund.	All Programs	-	-	-	-	-		-						-	-	-	-										
Cost Allocation.	All Programs	-	-	-	-	-		-						-	-	-	-										
Other Revenue	All Programs	-	-	-	-	-		-						-	-	-	-										
Total Revenues / Other Sources.	All Programs	53,981,800	56,726,540	57,409,857	57,409,857	56,790,229	-	56,788,378	-	-	-	-	-	(57,409,857)	-100%	(56,788,378)	-100%										
Salary & Wages.	All Programs	7,179,900	7,718,599	8,124,472	8,124,472	5,172,833		5,172,833						(8,124,472)	-100%	(5,172,833)	-100%										
Benefits.	All Programs	3,095,165	3,887,380	4,524,301	4,524,301	2,586,801		2,586,801						(4,524,301)	-100%	(2,586,801)	-100%										
Operating Expenses.	All Programs	14,645,178	14,458,030	18,237,230	18,237,230	15,092,963		15,092,963						(18,237,230)	-100%	(15,092,963)	-100%										
Utilities.	All Programs	4,133,079	5,047,741	5,110,980	5,110,980	3,590,204		3,590,204						(5,110,980)	-100%	(3,590,204)	-100%										
Risk Pool.	All Programs	129,352	126,691	174,905	174,905	96,928		96,928						(174,905)	-100%	(96,928)	-100%										
Work Study.	All Programs	-	-	-	-	-		-						-	-	-	-										
Total Financial Aid.	All Programs	-	-	-	-	-		-						-	-	-	-										
660809-Carry-Forward: Other Expenses	All Programs	-	-	2,381,851	2,381,851	-		-						(2,381,851)	-100%	-	-										
All Expenses.	All Programs	29,182,674	31,238,441	38,553,739	38,553,739	26,539,728	-	26,539,728	-	-	-	-	-	(38,553,739)	-100%	(26,539,728)	-100%										
All Transfers In.	All Programs	3,424,539	73,612	-	-	149,918		149,918						-	-	(149,918)	-100%										
All Transfers Out.	All Programs	21,594,812	20,091,696	18,856,118	18,856,118	11,113,125		11,113,125						(18,856,118)	-100%	(11,113,125)	-100%										
Net Transfers.	All Programs	(18,170,274)	(20,018,084)	(18,856,118)	(18,856,118)	(10,963,208)	-	(10,963,208)	-	-	-	-	-	18,856,118	-100%	10,963,208	-100%										
Operating Income (Loss).	All Programs	6,628,853	5,470,014	-	-	19,287,293	-	19,285,442	-	-	-	-	-	-	-	(19,285,442)	-100%										
Ending Fund Balance		14,525,822	19,995,836					39,281,278																			

FTE

Funds included: TD001,TD003-008, TR560

Business Plan Template Column Definitions:

Column(s)	Description
a	Year total actuals for two years prior (ex. For FY18-19 budget planning, this column will have FY15-16 data). Use the 'Financial Summary by Year' under the Financial Reporting in FDW to obtain this data.
b	Year total actuals for prior year. Use the 'Financial Summary by Year' under the Financial Reporting in FDW to obtain this data.
c	Current fiscal year Original Budget. This can be found in Manage My Budget as of Period in FDW
d	Current fiscal year Revised Budget. This can be found in Manage My Budget as of Period in FDW
e	Actual data for current YTD. Use the 'Financial Summary by Year' under the Financial Reporting in FDW to obtain this data.
f	Projected amount for the remaining of the current fiscal year. Include what you feel is necessary so the full year projected amount is what you expect.
g	Current fiscal year projection. $\text{Column g} = \text{Column e} + \text{Column f}$.
h	Include the upcoming fiscal year's budget request.
l, j, k, l	Include the labeled year's planned amounts.
m	Dollar amount Budget Request change from current year Revised Budget. $\text{Column m} = \text{Column h} - \text{Column d}$.
n	Percent amount Budget Request change from current year Revised Budget. $\text{Column n} = \text{Column m} / \text{Column g}$.
o	Dollar amount Budget Request change from current year Projection. $\text{Column o} = \text{Column h} - \text{Column g}$.
P	Percent amount Budget Request change from current year Projection. $\text{Column p} = \text{Column o} / \text{Column g}$.

THE “STORYLINE”

The purpose of the storyline is to provide a description of your operations and significant financial information. Below is a sample of the headings for the business plans.

OUTLINE – Provide a brief narrative of your operational service, significant achievements, changes in organizational structure, etc.

STRATEGIC INITIATIVE FUNDING -Provide the plan to fund initiatives that are included in the business plan and are in addition to the operating budget plan and tie their performance to the following increase student success graduation, increase student success, student scholarship funds, elevate SFSU presents in the community, or generate a revenue stream for the university.

REVENUE ASSUMPTIONS – Revenue and revenue assumptions are the main drivers impacting all revenue generating operations. Provide a summary of your revenue assumptions for the planning cycle, including the methodology used and the justification for using that methodology.

Sample: Revenue assumptions may include items such as an assumption that your customer base will increase by 5% because of following reasons, or that the market can support an increase in cost charged to customers because of following reasons. Please include appropriate supporting documentation (excel reports) related to your revenue projections in the business plan. Do not change the calculations provided in the template, ensure that there are formulas in cells to assist with the review.

FEES – All business plans that reflect revenues from collecting fees (e.g., conference revenues, Gator Pass fees, rent, fines and forfeitures, memberships, etc.), should also include a fee schedule showing all fees charged. Please provide support and justification for any fee adjustments. Cost adjustments are usually tied to any increases in number of hired employees or employee salaries tight to the fee, cost allocation plan effects, cost price index, etc. These may be attachments to the business plan, schedule showing all fees charged. Please include the percent change over prior year fee levels where applicable, as well as anticipated fee rates over the next four fiscal years.

PERSONNEL PLANNING – Provide a brief summary of any workforce planning changes.

For example, if you are proposing to add additional full time employees, provide a summary of the positions, total anticipated costs (salary and benefits), funding source(s) and relevant allocations, and their anticipated impact on your overall operations.

COMPREHENSIVE FINANCIAL POSITION – Summarize year-end balances for the organization and provide revenue projections for the next four fiscal years. Self-Supported Operations are

required to show that they have sufficient revenues to cover their operations. Revenues should be assigned by the account in which the revenues will be posted.

Business Plan subtotals indicate when a self-supported operation is drawing on carryforward balances or when a projected surplus will be added to prior year carryforward. However, the adopted budget in the campus financial system for self-supported operations is a little different.

For self-supported operations, budgeted revenues MUST equal budgeted expenditures in the Original Budget scenario.

Sample: "It is projected that at the end of this fiscal year, we expect to have a deficit of about \$100K. This is primarily due to a lower volume of manual filing and a drop in maintenance service for the copy machines volumes campus wide. Due to this decreasing trend, we are projecting to lower our revenue estimate by \$40,000 for 2017/18 and the next two fiscal years." Departments may also consider the use of reserves and/or fund balance as temporary solution when there is a budgetary shortfall. If considering this option, please ensure that net position is made whole again in future years.

APPENDIX:

SELF SUPPORTED OPERATIONS FUND INDEX

CABINET	SELF – SUPPORTED OPERATION	FUNDS INCLUDED	DEPT IDS INCLUDED
Office of the President	Athletics (all funds, including scholarships)	NG001, TA650, TR040, TT050-64, US002-004, 006-009, 011-013, 015-017, 172	For NG001: All Depts included in Athletics Program, All other Funds use All Dept IDs - SFCMP
Academic Affairs	College of Extended Learning (CEL)	TC001, TC003, TC004, TC005	All Dept IDs - SFCMP
	Indirect Cost Recovery (IDC)	NR201 (for historical information, refer the footnote in “THE BUDGET WORKBOOK” for the 10 SPXXX funds)	All Dept IDs - SFCMP
	Instructional Related Activities (General IRA)	TAXXX, excluding TA050, TA650	All Dept IDs - SFCMP
	Lottery	TLXXX	All Dept IDs - SFCMP
Student Affairs & Enrollment Management	Campus Recreation/ Mashouf Wellness Center	TA050, TR700, TT784, TT787	4017
		TU004	All Dept IDs - SFCMP
	Children’s Campus	TR153, TR154	8117
	Parking Services	TP001-TP004, TP021-26	All Dept IDs - SFCMP
	Residential Life	TD002	All Dept IDs - SFCMP
	Student Health Fund	TH100, TH201, TH202, TH302, TH303, TH304, TH305, TR640, TR641, TT541, TT543	All Dept IDs - SFCMP
Administration & Finance	Campus Service Card	TS902	All Dept IDs - SFCMP
	CCSC Facilities	TU007	All Dept IDs - SFCMP
	Gator Pass	TS003	All Dept IDs - SFCMP
	University Housing Services	TD001, TD003-008, TR560	All Dept IDs - SFCMP
University Enterprises	Downtown Campus	SP780	6018

REQUIRED LEVELS OF BUDGETING FOR REVENUE & EXPENSES

At a minimum, all departments are asked to ensure that the below accounts are included.

Every account listed in the below table does not necessarily apply to every budget unit on campus. This list is provided as a guide to building a base budget. It also provides a shared format in which all university budgets can be presented and consolidated, thus allowing for a more meaningful budget comparison.

EXPENSES

When building a budget, resources should be identified for every line item that represents a significant portion of the budget unit's overall expenditure plan. Some budget units will have a limited number of line items because of their smaller size or the nature of their operations. Other budget units will have additional line items even to those listed here, due to their larger size and complexity.

All expenditure items other than Salary & Wages and staff benefits are collectively referred to as Operating Expenses and Equipment (OE&E). The detail needed for an OE&E budget depends upon the size of the operating unit's budget and the nature of its operation. However, all departments are asked to present their OE&E budgets as detailed as possible, at least by requisite categories.

EXPENSE TYPE	ACCOUNT NAME	ACCOUNT
Salaries & Wages	President	601030
	Academic Salary	601100
	Department Chair	601101
	Graduate Assistant	601103
	MPP/Supervisory	601201
	Support Staff Salary	601300
	Overtime	601301
	Temporary Help	601302
	Student Assistant	601303
	Teaching Associates	601304
	Part Time Faculty	601806

	Substitute Faculty	601807
	Summer Session Fac.	601810
	Shift Differential	601821
	Reimbursement Release Time Salary	601828
	Faculty Salary Reimbursement	601829
Benefits	Benefits	603899
Utilities Group	Electricity	605001
	Gas	605002
	Water	605004
	Sewage	605005
	Other Utilities	605801
Travel	Travel-In-state	606001
	Travel-Out-State	606002
	International Travel	606802
Contractual Services	Contractual Services	613001
	Independent Contractors	613801
Communication	Telephone	604001
Direct Costs - Library	Library Materials	608001
	Library Periodicals	608004
	Subscription	608005
IT Costs	IT- Edp Equipment Purchase	616002
	IT- Software Expenses	616003
	CPO software update and support	616801
	IT Hardware Non-Capital	616802
	Software Non-Capital	616803
Equipment	Depreciation Equipment- Non Instructional	619001
	Instructional Replace Equip- Depreciation	619002
	Non-Depreciation Equipment- Non Instructional	619800
	Instructional Replace Equip- Non- Depreciation	619801

Miscellaneous Operating Expenditures	Postage and Freight	660001
	Printing	660002
	Supplies & Services	660003
	Professional Development	660009
	Repairs and Maintenance - Building Maintenance	660061
	Repairs and Maintenance - Custodial Services	660062
	Repairs and Maintenance - Landscape and Grounds Maintenance	660064
	Space Rental	660041
	Expenses-Other	660090
	Bad Debt Expense	660040
	Staff/Faculty Relocation Expenditures	660042
Cost Recovery Expenditures	Services from Other Funds/Agencies	617001
Operating Transfers Out	Transfer Out ⁴	67XXXX

REVENUE

Self-supported operations are asked to present their revenue budgets as detailed as possible, by revenue account type.

REVENUE TYPE	ACCOUNT NAME	ACCOUNT
Higher Education Fees	Student Health Fee	501005
	IRA Fee	501102
	Miscellaneous Fees	501110
	Cmp based mandatory fees	501111
	St Support admin fee/facilities	501112
	AllowanceDoubtfulHigherEdnFees	501400

⁴ Not allowed in CSU 485 Funds (CSU Operating Fund, Course Fee, Student Health, Orientation programs, Graduate Professional Fee program). A transfer in revenue 57XXX is recommended if a budget entry is process as Transfer Out.

	MBA Fee-Coll of Business	501801
Extended Education Fees	ContEdu-S/S Degree Prgm	502101
	ContEdu-Cert Prgm	502102
	ContEdu-Contract Prgm	502103
	ContEd-Open University	502104
	CE-Special Session-Other	502105
	Self Support Summer	502106
	CE-Regular Non Credit	502301
	CE-CEU Credits	502303
	CEL Misc User Fees	502304
	AllowanceDoubtfulContEdnFees	502400
Sales and Services of Auxiliary Enterprises	Rental	504001
	Facility Rental	504002
	Parking Revenue	504003
	Parking Coin Gates	504004
	Parking Fines	504006
	Facility Fees	504007
	Campus Union Fee	504008
	Food Services	504010
	Ticket Sales	504012
	Concessions	504013
	Sales and Serv Aux Fac-Othr	504090
	AllowanceDoubtfulAuxEnterprise	504400
	AllowanceDoubtfulHealthFeeCampus	504401
	Housing Revenue-Others	504801
Transfers in From Other Funds/Appropriations	Trf in same CSU0948-interagy	571000
Other Financial Sources	Cost Recovery from Other CSU Funds within 0948	580094
	Cost Recovery from Auxiliaries	580095

	Cost Recovery from Other CSU Fund	580194
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