

San Francisco State University
Budget Preparation Instructions and Guidelines
Fiscal Year 2017-18

Budget Process and Timeline

Staff Analysis

The Budget Administration & Operations department conducts preliminary analysis and prepares planning budgets.

Planning Budgets

Following review and consultation with technical budget staff, the Budget Administration & Operations department (Budget Office) develops a draft Planning Budget for submission to the President and Cabinet Officers as well as other officers reporting directly to the President. The President, and appropriate staff, develop Planning Budgets that are distributed to the cabinets of the University: Academic Affairs, Administration & Finance, Office of the President, Student Affairs & Enrollment Management, and University Advancement. Each cabinet develops budget plans in coordination with their divisions/departments, which are to be submitted to the Budget Office for review and may subsequently be discussed with the President.

Final Budgets

Adjustments to the budget plans may be required after the Governor has signed the State Budget Act.

2017-18 Budget Timeline

The following is the timetable for the development of the FY 2017-18 University Budget:

Staff Analysis	November - January
Cabinet Discussion	January – April
Planning Budget	
Distribute Planning Budget and Instructions	May 30, 2017
Discuss Planning Budget, Training and Instructions with cabinet budget officers	April - June
Budget Plans submitted to the Budget Office	June 30, 2017
Enhancement Requests	TBD
Discussion with President and Cabinet Officers	To Be Arranged
Final Budget	
Approval of Budget Act (Governor’s Budget). The primary annual expenditure authorization as approved by the Governor and Legislature, including a listing of the Governor's vetoes.	Late June or enactment of the Budget
Revisions to Final Budget	To Be Arranged

Development of General Fund Planning Budgets

General

The attached Excel File (model) is a detailed itemization showing how each administrative unit's allocated General Fund budget base evolved from the beginning of FY2016-17 to the FY2017-18 Planning Budget. This itemization incorporates all permanent changes made during the year for Cabinet approved new or expanded programs and/or compensation increases and adjustments that have been implemented as of April 2017 for FY 2016-17.

It does not include "one time" funding during FY2016-17.

Central Expenses

Expenditures for the following items are budgeted centrally for the campus and are not included in Cabinet Planning budgets:

- Faculty/Staff Benefits
- Other Mandatory Costs

FY2017-18

ANNUAL BUDGET PLANNING PROCESS

Instructions and Guidelines for Preparing FY2017-18 General Fund Budget Plans

General

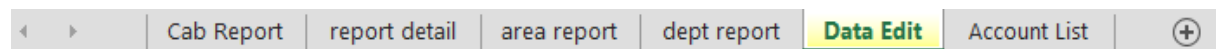
Submit your budget plans for FY2017-18 in the **completed spreadsheet files.**
The model you have been provided includes listing of salary detail for
FY2016-17, as of April 2017, and the line-item operating expenses.

You are required to submit back to Budget Office a balanced budget to the
FY2017-18 allocation.

Below are the steps you will need to follow in order to balance your budget.

The following describes the layout of the Budget Office budget spreadsheets and associated tabs.

Tab Descriptions



Data Edit

- This is the **only tab that should be edited.** This tab contains salary data and operating expenses (OE) as of April 2017 for your cabinet/division area/dept. This tab contains everything you will need to submit your budget.
- Please use the filter and select “NG” when you are working on General fund budget.
- For the “Budget Category” in the Data Edit tab, use the appropriate account description from the drop down list.

Expense Type	Budget Category	Account	Position
Salaries	601-Executive Mana	601201-MPP/Supervisory	3811
Salaries	601-Executive Mana	601201-MPP/Supervisory	8174
Salaries	601-Management	601290-MPP Salaries- Lump Sum Vac	3547
Salaries	601-Staff	601300-Support Staff Salary	4514
Salaries	601-Lecturer Pools	601301-Overtime	
Salaries	601-Temporary Help	601302-Temporary Help	
		601303-Student Assistant	
		601304-Teaching Associates	
		601385-SALARIES-LUMP SUM OVERT	

Dept. Report

- This pivot table provides a summary of the budget submission at the department level. To update the data in the pivot table, right click on the table and select “Refresh”. Alternately, you may click “Data” from the menu bar and then select “Refresh All”. **Please only use “Refresh”, do not edit this tab.**

Area Report

- This pivot table provides a summary of the budget submission at the area level. To update the data in the pivot table, right click on the table and select “Refresh”. Alternately, you may click “Data” from the menu bar and then select “Refresh All”. **Please only use “Refresh”, do not edit this tab.**

Report Detail

- This pivot table provides a summary of the budget submission to the position level. To update the data in the pivot table, right click on the table and select “Refresh”. Alternately, you may click “Data” from the menu bar and then select “Refresh All”. **Please only use “Refresh”, do not edit this tab.**

Summary - Universal Instructions

- **Only edit Data Edit tab.**
- Select the fund for which you are planning the budget.
- Pivot tables will refresh with right-click - “Refresh”, or from the menu bar, select “Data” and then select “Refresh All”.
- You should not have to add additional columns in the Data Edit tab.
- Pivot tables should not be edited.
- A filter for fund selection option has been added for your use. Simply select the fund(s) you would like to be included and the report will be updated after you press OK.

Annual Planning Budget	
FY2016-17 Planning Budget	
Fund (All) ▼	
Sum of Final Budget	
Row Labels	
▣ Beginning Balance	
305-Beginning Balance	
Beginning Balance Total	
▣ Revenues	
501-Higher Education Fees	
502-Continuing Education Fees	
504-Sales and Services of Auxiliary	
508-Revenue from Investments	
570-Transfer in	
571-Transfer in same CSU 0948	

Search 🔍

- (All)
- NG001
- SE001
- SP008
- SP050
- SP053
- SP100
- SP352
- SP595
- SP903
- SP903

Select Multiple Items

Budget Component

Salaries Instructions

Salary estimates for all current employees, as of April 2017, have already been distributed. Use these estimates as the basis for your planning projections. Edit and revise the Data Edit tab as follows:

Salary Adjustments

Please indicate any anticipated increases (e.g., IRPs, promotions) as a separate line item rather than incorporating into each individual's base salary.

Adding New or Adjusting Existing Positions

- Use an existing vacant position, and insert a new row above with all columns highlighted in yellow. On the original row, you must make adjustments so the "FTE" and "base rate" columns sum to **zero** to balance the budget.
- If new position is needed, please submit a new position ETRAC and forward supporting documents to the Budget Office, or contact the Budget Office for assistance at ext. 8-1463. If you are asking additional funding, please use the enhancement request process.
- To adjust existing positions (compensation, job classification, appointment, FTE), please use the same process as adding a new position with the exception making edits to an existing filled position.
- Insert short explanation in the "Cabinet Comment" column.
- Refresh tables to ensure updates.

Inactivating Existing Positions

- Replace Last name with “**Vacant**”. **Do not delete row.**
- Adjust “base rate” column to **zero**.
- Insert short explanation in “Cabinet Comment” column.

Other Salary Categories

- Student Assistants, Temporary Help, Overtime, Shift Differential, Lecture Pools Post/Cert/Spec budgets have been populated using FY2016-17 adopted budget submission amounts and can be adjusted as needed.

Note: Any positions with **\$0 FUNDING** will be **INACTIVATED**.

Making Adjustments to Position Budget

Examples –

Original

ID	Last name	First Name	Job Code	FTE	Base Rate	Salary Rate	Annual Budget	Adjustment	Final Budget
900007118	Doe	John	0420	1.0	\$ 5,162	\$ 5,162	\$ 61,944		\$ 61,944

Revised Original

ID	Last name	First Name	Job Code	FTE	Base Rate	Salary Rate	Annual Budget	Adjustment	Final Budget
900007118	Doe	John	0420	0.0	\$ 0	\$ 0	\$ 0		\$ 0

Replace L/F Name

For example, make any adjustment necessary

Adjusted Original (insert a row above the original)

ID	Last name	First Name	Job Code	FTE	Base Rate	Salary Rate	Annual Budget	Adjustment	Final Budget
	Vacant		0420	0.5	\$ 5,162	\$ 2,581	\$ 30,972		\$ 30,972

- Also update the green “Cabinet Comment” column.
- The FTE = < 1.00

Original

Cabinet Comment

Revised

Cabinet Comment
Vacated by John Doe reduced to .5 FTE

- Refresh tables to view changes.

Do not include any estimates for staff benefits in the base planning budget.

For additional information on editing salary data, please see **Appendix A**.

Compensation increases for FY2017-18 are not included in the salary base for each position. The collective bargaining process will determine the amount in salaries and benefits for each bargaining unit. Full-year costs negotiated for the FY2016-17 salary increases have been included in budgets and salary projections if any.

Salary Adjustments

Please indicate any anticipated increases (e.g., IRPs, promotions) as a separate line item rather than incorporating into each individual's base salary.

Example:

	B	C	D	E	L	M	O	P	Q	R	S	T	U	V	W	X
	Expense Type	Budget Category	Account	Position ID	Last name	Union Code	Job Code	FTE	Grade	Base Rate	Salary Rate	Annual Budget	OE Adjustment	Final Budget	Cabinet Comment	
2617	Salaries	601-Management	601201-MPP/Supervisory		Management - Anticipated Increase							-	-	1,500	1,500	10% anticipated Promotion; See pos 1234
2618	Salaries	601-Staff	601300-Support Staff Salary		Staff - Anticipated Increase							-	-	2,000	2,000	10% anticipated IRP; See Pos 1234

Operating Expenses

Operating expenses from FY2016-17 as of April 2017 have been included in the spreadsheets with the accounts used in your departments.

Making Adjustments to Operating Expenses

- Adjust 'OE Adjustment' column to appropriate amount for desired Final Budget.

Examples –

Original

Expense Type	Budget Category	Annual Budget	OE Adjustment	Final Budget
Operating Expenses	660-Misc Operating Expenses	10,000		10,000

Revised with 8,000 printing Supplies & Services

Expense Type	Budget Category	Annual Budget	OE Adjustment	Final Budget
Operating Expenses	660-Misc Operating Expenses	10,000	(2,000)	8,000

- Also update the green 'Cabinet Comment' column.

Original

Cabinet Comment

Revised

Cabinet Comment
-2000 to balance

- Refresh tables to see changes.

Stay within the Allocated Base Budget

The budget plan for the cabinet must not exceed the FY2017-18 Planning Budget target provided.

Special Situations

If you need to add a new department or new positions, please contact the Budget Office for assistance.

Budget Presentations

Once completed, you should be able to print any of the reports for your records. The Budget Office will also produce a finalized version available in hardcopy format that will be consistent across all departments, areas and cabinets. There is no need to return hardcopies to the Budget Office and only balanced budgets will be accepted.

Each Cabinet may be requested to present their respective budgets, as directed by the President's Cabinet.

For cabinet budget officers only: All budget plans (Excel files) are to be submitted to the Budget Office by **Friday, June 30, 2017** using the shared directory "**Files TO Budget Office/2017-2018**" followed by an email to Budget Office (budget@sfsu.edu) and/or phone call notification to the Budget Office.

Please include an Executive Summary indicating what is included in your budget and any other information you would like to highlight.

Please contact the Budget Office at ext. 8-1463 for questions, clarifications, or assistance.

NON-GENERAL FUND

AND

REVENUE-BASED FUNDS

San Francisco State University
Guidelines for Preparing FY2017-18
Non-General and Revenue-Based Budget
Plans

General

The Chancellor's Office has delegated the financial responsibility for non-general and revenue-based funded programs to the University. It is essential for the University to review the status of these programs and their projected funding during the budget process. University self-support units include Student Health Services, Athletics, Campus Recreation, University Property Management, Parking & Transportation, College of Extended Learning, and Mashouf Wellness Center.

Other funds such as Lottery Fund and Instructionally Related Activities (IRA) Funds are also required to present as part of the plan.

The Budget Office expects each self-support unit to balance its budget.

Budgeting Revenue Surplus and Revenue Shortfall:

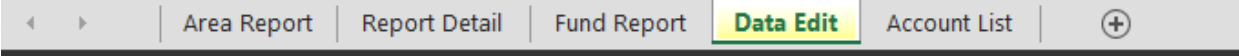
Revenue Surplus

When projected revenues exceed projected expenditures for the planned fiscal year, the surplus revenue should be posted to account 660809 – Budgeted reserves to have a balanced budget prior to submission.

Revenue Shortfall

If revenues are anticipated to fall short of projected expenditures for the planned fiscal year, the self-supporting unit will need to draw down carryforward balances. To show carryforward as a revenue/source for a given fiscal year, use account 305002 – Fund Balance-Continuing Appropriation to have a balanced budget prior to submission.

The following describes the layout of the Budget Office budget spreadsheets and associated tabs.



Data Edit

- This is the **only tab that should be edited**. This tab contains sources of funds, revenue, salary, operating expenses (OE), benefits and beginning balance. This tab contains everything you will need to submit your budget.
- Please use the filter and select the fund that you are planning to balance.
- For the “Budget Category” in the Data Edit tab, use the appropriate account description from the drop down list.

Expense Type	Budget Category	Account	Position
Salaries	601-Executive Mana	601201-MPP/Supervisory	3811
Salaries	601-Executive Mana	601201-MPP/Supervisory	8174
Salaries	601-Management	601290-MPP Salaries- Lump Sum Vac	3547
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Salaries	601-Temporary Help	601302-Temporary Help	
		601303-Student Assistant	
		601304-Teaching Associates	
		601385-SALARIES-LUMP SUM OVERT	

Fund Report

- This is a pivot table that will provide a summary of the budget submission to the fund level. A right click to “**Refresh**” will update the data in the pivot table or from the menu bar, select “**Data**” and then select “**Refresh All**”. **Please note to “Refresh” only, do not** edit this tab.

Report Detail

- This is a pivot table that will provide a summary of the budget submission to the (if applicable) revenue, salary/position, benefits and OE detail level. A right click to “**Refresh**” will update the data in the pivot table or from the menu bar, select “**Data**” and then select “**Refresh All**”. **Please note to “Refresh” only, do not** edit this tab.

Area Report

- This is a pivot table that will provide a summary of the budget submission to the area level. A right click to “**Refresh**” will update the data in the pivot table or from the menu bar, select “**Data**” and then select “**Refresh All**”. **Please note to “Refresh” only, do not** edit this tab.

Summary - Universal Instructions

- **Only edit Data Edit tab.**
- Pivot tables will refresh with right-click - "Refresh", or from the menu bar, select "Data" and then select "Refresh All".
- You should not have to add additional columns in the Data Edit tab.
- Pivot tables should not be edited.
- A filter for fund selection option has been added for your use. Simply select the fund(s) you would like to be included and the report will be updated after you press OK.

Annual Planning Budget	
FY2016-17 Planning Budget	
Fund	(All)
Sum of Final Budget	
Row Labels	
<input type="checkbox"/> Beginning Balance	
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Beginning Balance Total	
<input type="checkbox"/> Revenues	
501-Higher Education Fees	
502-Continuing Education Fees	
504-Sales and Services of Auxiliary	
508-Revenue from Investments	
570-Transfer in	
571-Transfer in same CSU 0948	

Search

- (All)
- NG001
- SE001
- SP008
- SP050
- SP053
- SP100
- SP352
- SP595
- SP903
- SP908

Select Multiple Items

Budget Component Instructions

Salaries

Salary estimates for all current employees have already been distributed. Use these estimates as the basis for your planning projections. Edit and revise the 'Data Edit' tab as follows:

Adding New or Adjusting Existing Positions

- Use an existing vacant position, and insert above a new row with all columns highlighted in yellow. On the original row, you must make adjustments so the “**FTE**” and “**base rate**” columns sum to **zero** to balance the budget.
- If new position is needed, please submit a new position ETRAC and forward supporting documents to the Budget Office, or contact the Budget Office for assistance at ext. 8-1463. In case you are planning to use Operating Expense to balance your budget, please include the new position number in your submission due on May 26, 2017. If you are asking additional funding, please use the enhancement request process.
- To adjust existing positions (compensation, job classification, appointment, FTE), please use the same the process as adding a new position with the exception of making edits to an existing filled position.
- Insert short explanation in “Cabinet Comment” column.
- Refresh tables to ensure updates.

Inactivating Existing Positions

- Replace last name with “**Vacant**”. **Do not delete row.**
- Adjust “base rate” column to **zero**.
- Insert short explanation in “Cabinet Comment” column.

Other Salary Categories

- Student Assistants, Temporary Help, Overtime, Shift Differential, and Post/Cert/Spec budgets have been populated using FY2016-17 budget submission amounts and can be adjusted as needed.

- If you anticipate on appointing future temporary employees and other salary categories listed above, please include in your budget submission.

Note: Any positions with \$0 FUNDING will be INACTIVATED.

Making Adjustments to Position Budget Examples –

Original

ID	Last name	First Name	Job Code	FTE	Base Rate	Salary Rate	Annual Budget	Adjustment	Final Budget
900007118	Doe	John	0420	1.0	\$ 5,162	\$ 5,162	\$ 61,944		\$ 61,944

Revised Original

ID	Last name	First Name	Job Code	FTE	Base Rate	Salary Rate	Annual Budget	Adjustment	Final Budget
900007118	Doe	John	0420	0.0	\$ 0	\$ 0	\$ 0		\$ 0

Replace L/F Name

For example, make any adjustment necessary

Adjusted Original (Insert a row above the original)

ID	Last name	First Name	Job Code	FTE	Base Rate	Salary Rate	Annual Budget	Adjustment	Final Budget
	Vacant		0420	0.5	\$ 5,162	\$ 2,581	\$ 30,972		\$ 30,972

- Also update the green “Cabinet Comment” column.
- The FTE = < 1.00
- Also update the green “Cabinet Comment” column.

Original

Cabinet Comment

Revised

Cabinet Comment
Vacated by John Doe reduced to .5 FTE

- Refresh tables to view changes.

Include benefit estimates for salaries & wages in the base planning budget. For the planning purpose for FY2017-18 use an average benefit rate of 47%. Please

indicate the **benefits rate** in the “Cabinet Comment” column. For the account type you can choose to use the detailed accounts or the aggregate benefit budgeting 603899- Reserve Benefits.

Expense Type	Budget Category	Account	Cabinet Comment
Benefits	603-Benefits	603899-Benefit Reserve	

For additional information on editing salary data, please see **Appendix A**.

Full-year costs negotiated for the FY2016-17 salary increases have been included in budgets and salary projections if any.

Compensation increases for FY2017-18 are not included in the salary base for each position. Please contact HR Compensation team for any up-to-date compensation.

Please indicate the GSI increases and any anticipated increases (e.g., IRPs, promotions) as a separate line item rather than incorporating into each individual’s base salary.

Example:

	B	C	D	E	L	M	O	P	Q	R	S	T	U	V	W	X
	Expense type	Budget Category	Account	Position	ID	Last name	Union Code	Job Code	FLE	Grade	Base Rate	Salary Rate	Annual Budget	OE Adjustment	Final Budget	Cabinet Comment
7617	Salaries	601-Management	601201-MPP/Supervisory			Management - Anticipated increase					-	-	1,500	1,500		10% anticipated Promotion; See pos 1234
2618	Salaries	601-Staff	601300-Support Staff Salary			Staff - Anticipated Increase					-	-	2,000	2,000		10% anticipated IRP; See Pos 1234

Operating Expenses

As mentioned earlier, operating expenses from FY2016-17 as of April have been included in the spreadsheets with the accounts used in your departments.

Making Adjustments to Operating Expenses

- Adjust 'OE Adjustment' column to appropriate amount for desired Final Budget.

Examples –

Original

Expense Type	Budget Category
Operating Expenses	660-Misc Operating Expenses

Annual Budget	OE Adjustment	Final Budget
10,000		10,000

Revised with 8,000 printing Supplies & Services

Expense Type	Budget Category
Operating Expenses	660-Misc Operating Expenses

Annual Budget	OE Adjustment	Final Budget
10,000	(2,000)	8,000

- If you need to add an Operating Expense Budget Category that is not shown in the Account list, please contact the Budget Office at ext. 81463.
- Also update the green 'Cabinet Comment' column.

Original

Cabinet Comment

Revised

Cabinet Comment
-2000 to balance

- Refresh tables to see changes.

Revenues

To better assist you with planning and budgeting, the Budget Office has prepared a list of Budget Planning Assumptions reference guide for FY2017-18. Enrollment, revenue assumptions, fixed costs and others can be found in this guide and it is available on the budget website.

Budget Presentations

Once completed, you should be able to print any of the reports for your records. The Budget Office will also produce a finalized version available in hard copy format that will be consistent across all departments, areas and cabinets. There is no need to return hard copies to the Budget Office.

Each Cabinet may be requested to present their respective budgets, as directed by the President's Cabinet.

For cabinet budget officers only: All budget plans (Excel files) are to be submitted to the Budget Office by **Friday, June 30, 2017** using the shared directory "**Files TO Budget Office/2017-2018**" followed by an email to Budget Office (budget@sfsu.edu) and/or phone call notification to the Budget Office.

Please include an Executive Summary indicating what is included in your budget and any other information you would like to highlight.

Please contact the Budget Office at ext. 8-1463 for questions, clarifications, or assistance.

Appendix A

San Francisco State University FY2017-18 ANNUAL BUDGET PLANNING PROCESS

NOTES FOR THE SALARY DATA

In general, you should edit the salary data and make planned changes for the 2017-18 Fiscal Year. The Budget Office is available to assist and answer any questions you may have and/or changes you want to make. Please contact Jack Mao at ext. 8-6621 or Tiffany Cheung at ext. 8-2581 with any questions related to the salary sheets. To expedite answering your questions regarding the salary sheets, please have the employee ID(s) or the position #(s) of the employee(s).

Following are specific items to note:

- Permanent budgeted positions are included in these salary sheets.
- Prior year budgeted student assistants, temporary help, overtime and shift differential are included and can be edited.
- Compensation increases (if any) to-date have been incorporated into the monthly salaries, and the funding has been added to your planning budget. The salary data is from the Human Resources Management System (PeopleSoft). If there are any discrepancies with regard to salary, please check with Human Resources to verify/confirm the correct salary.
- If an employee will not be appointed/reappointed to a position, then the position should be inactivated (or kept as a vacant position if permanent and budgeted, and you plan to fill the position). *
- Vacant Management and Staff Positions: Please fill in the anticipated hiring salary for each vacant position according to the job code and grade. Please refer to the salary schedule which can be found on the HR website at <http://www.calstate.edu/HRAdm/SalarySchedule/SalaryDocs.aspx> *
- Vacant Faculty Positions: Vacant faculty positions show zero projected dollars. Please fill in the planned hiring salary grade and dollars. Also, for vacant positions shown, please include the search reference number. *
- For new position numbers, please submit a new position ETRAC and forward the supporting documents or contact the Budget Office for assistance.
- Please add any missing positions that are not included on the salary sheet. Note, a position **MUST** have a position number.

*There should be very minimal vacant positions listed in your budget submissions. If you do not plan to hire into a vacant position during the coming fiscal year, the vacant position will be inactivated; the available funds can be reallocated to other line items. **DO NOT DELETE THE ROW.**