



# FY21-22 SF State Budget Guidelines

SAN FRANCISCO STATE UNIVERSITY  
BUDGET ADMINISTRATION AND OPERATIONS OFFICE



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## CAMPUS BUDGET FRAMEWORK

The purpose of this document is to guide the FY2021-22 budget process, including critical dates, planning assumptions, contextual information, and links to campus tools Finance Data warehouse (F.D.W.) and Planning Budgeting Cloud Service (PBCS) and resources.

The Budget is an essential annual planning document for S.F. State.

Campus working assumptions

- Ensure a solid financial position for S.F. 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 year
- Cabinets will continue to improve the quality and accuracy of budgets and forecasts. Budgets are established at the DepID level, and divisions adjust plans at the appropriate level; regular monitor plans against the actual performance, and signal that action should be taken if actual performance is not as expected
- Each Cabinet will accomplish a budget process that engages with unit planners to clarify plans and establish targets for the FY2021-22 Operating Budget.

### FY2021-22 BUDGET PROCESS- CAMPUS AND CABINET GOALS

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

- Sustainability
  - The budget model continues the enhancement
  - University-wide hiring plan and position management
  - Financial resource realignment with strategic, academic, and capital plans
  - Cost structure analysis and performance targets
- Transparency
  - Manage data-informed decisions; focus on the holistic trends presented by our budgets and variance analysis compared to actuals. Understand these trends' implications, take appropriate actions, and adjust budgets and plans accordingly, reducing variances.
  - Leverage and institutionalize financial, academic, and human resources data sets for strategic decision making
  - Strategic reserve fund management and targets

- Engagement
  - Promote collaboration and professional financial development
  - Build and maintain a culture of collaboration and continuous professional development that supports responsibility, commitment, and prospect

This year's budget development process is an ongoing, budget assumptions, scenario-driven, multi-year process that aligns with the strategic financial planning of our campus

The processes involved in reaching these goals influence the distribution of campus resources. S.F. 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. During the fiscal year, savings result in one-time budget allocations to support qualitative improvements in academic programs and facilities consistent with the University's established priorities.

The Vice Presidents have great latitude in reallocating funds within their areas of responsibility. In addition to unrestricted operating allocations, many units have other revenue sources, such as campus fees, lottery, gifts, grants, and sponsored research.

The President and Cabinet Vice Presidents direct the resource allocation process, including creating 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.

## CHANGES AND IMPROVEMENTS SPECIFIC TO FY2021-22 CAMPUS BUDGET PROCESS AND ITS SOLUTION

FY2021-22 budget cycle introduces significant improvement to S.F. State University budget planning by opening a new planning tool for the campus community called Planning and Budgeting Cloud Service (PBCS).

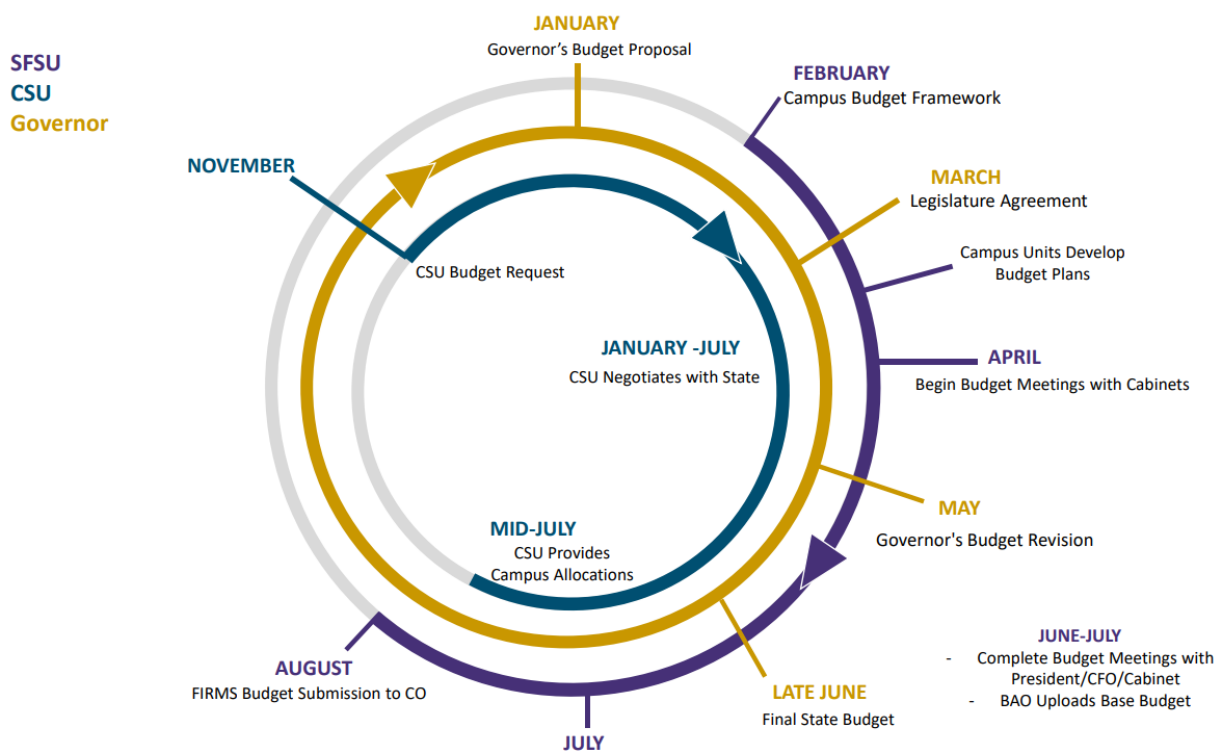
The campus Planners (the users of the solution are called planners) are going to plan and develop budgets and consistently communicate, and roll-up information in the planning tool SF\_PBCS has five main dashboards for planning and budgeting in support of all funds budget process:

- Budget Review – Provides Actuals, Budget, Revised Budget of the current fiscal year and upcoming planning year by the fund, dept. and category
- Budget Compensation – Personnel/position planning – single incumbent positions only
- Budget OpEx and Revenue – Operating Expenses (O.E.) and Revenue planning
- Budget Other Compensation – Default Employee/Pool positions planning
- Budget Reports – View details of budgeted accounts by using the P/L Budget Report and Department Roster

The solution includes two modules – Planning & Reporting. At this time, the campus is trained on the planning module. The PBCS Planning FY2021-22 Operating Budget will be opened to planners on March 29, 2021. The training schedule opens simultaneously on March 29, 2021, to campus planners and continues through May 21, 2021.

Also, the campus delivers the budget plan first for the upcoming fiscal year in PBCS, and then with the assistance of the budget office, the campus templates for the Multi-year Plan Report and Story at a later date communicated and distributed on the campus timeline.

## BUDGET CYCLE



Right after the Governor's Budget Proposal in January, SF State's budget development and budget framework start in February. Campus Units develop budget plans in March and begin budget meetings with cabinets and V.P. in April. The California State University (CSU) will issue preliminary campus budget allocations in a coded memo, referred to as the "B-letter" in May or June. Final allocations are provided to campuses in July or August after the State has finalized its Budget, required in the decree by June 30.

The President and her Cabinet manage the budget process for distributing new resources (or reductions). The process usually occurs between February and May. The Budget Office completes the base budget plan's consolidation by June 30 and makes changes as necessary once final allocations from the CSU are communicated. Any late changes may be distributed to the campus or worked into the following year's budget plan.

In August of each year, S.F. State must submit its final budget plan to the CSU. The Chancellor's Office will consolidate CSU Budget and provided to the Department of Finance as the CSU's official budget plan for the given fiscal year.

Each unit develops or refines its Budget for the upcoming fiscal year. The campus and self-support units develop multi-year plans that include an annual budget plan and projected plans for future fiscal years (two planned years for general funded units and four planned years for

self-supported units). The focus is on the Budget for the upcoming fiscal year, as this is the only Budget that the Board approves of the Trustees in June of each year.

#### CAMPUS UNITS DEVELOP BUDGET PLANS

Duration: March to May

The Budget development process at the units' level starts in February of each fiscal year, after the U.B.C. meeting where C.F.O. presented with the campus of the preliminary planning and budget calendar.

Each Cabinet will be responsible for developing their workforce plans translated into the multi-year planned position budgeting. For FY2021-22, the workforce plans to map out the units' organizational structure (org-chart) accompanied by position numbers, FTEs, job classifications, and base budgeted salaries for 12 months.

The cabinet budget process is decentralized. Each Cabinet has the discretion to reallocate to colleges/divisions based on their internal methodologies no greater than unit base allocation. The campus and self-support units develop multi-year plans that include an annual budget plan and projected plans for future fiscal years. The individual unit budgets are aggregated later by the BAO office to produce the overall university budget taken to the President for approval.

For the most part, the unit business managers are responsible for the unit's Budget. The staff involvement level varies across the cabinets; however, the deans and department heads provide significant input and guidance to their respective unit 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 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 resources, making their budget-setting approach different from the budgeting process conferred above.

#### BEGIN BUDGET MEETINGS WITH CABINETS

Duration: April to mid-May

#### COMPLETE BUDGET MEETINGS WITH PRESIDENT/CFO/CABINET

Duration: End of June

Once the Planners submit the Budget in SF\_PBCS, the BAO office conducts a thorough analysis of all of the budget mechanisms, which enable the following:



- Review and discussion with President/C.F.O./Cabinet
- 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

This analysis is assisted by supporting documents provided by the respective units. As necessary, the BAO staff work with the units' business managers to resolve any budget matters. The operating budgets for each unit are reviewed in-depth to ensure that the allocation amounts agree. The other Budget elements are analyzed to determine if the unit appropriately applied the assumptions provided earlier in the process and to explain any variances. Once the President has reviewed and approved the annual working budget, it is then finalized.

## PLANNING AND BUDGETING AT THE CABINET-LEVEL

- Planning Workforce Levels
- Incorporate the Cabinet's all-funds sources
- Review the Cabinet's carry-forward balances and use them strategically
- One-time Projects List, the campus' central reserves for one-time projects, is minimal. If there are urgent or critical projects that need to be completed, you may list those for consideration
- The campus requirements and safety and health services as general guidelines for planning and allocating the resources and identifying baseline budget.

## FINANCIAL PROJECTIONS

The "Multi-Year Plan Reports" delivered after the cabinets submit the Budget for FY21-22 in SF\_PBCS.

## REPORTING REQUIREMENTS

The campus budget reporting requirements comprise of three parts:

### 1. **SF\_PBCS Budget Planning** - Unit Budget Request submission in PBCS

While our resources continue to be challenged by the changing economics in higher education, rigorous budgeting and financial management are required. The division should consider the following principles when planning in with SF\_PBCS:

- DepID – A division operating Budget should be thoroughly planned at the DepID level (level in F.D.W. as well in PBCS)
- Account – Material anticipated revenue, operating transfers, and expenditures should be budgeted in the appropriate accounts.
- Fund – A division budget request should be budgeted at the fund level. The units are required to plan only for current funds.
- All Funds Budgeting – Budgets should capture planned spending for each of the current funds. In general, the units should plan to use the dollars generated from gifts, endowments, and other restricted funds (following fund restrictions) before using unrestricted funds.
- Consider Materiality – budget requests are plans used to inform strategic decisions and should not recreate actual activity dollar for dollar.

For additional instructions on how to develop the unit budget request in SF\_PBCS, please see the S.F. State University PBCS Manual at:

[https://budget.sfsu.edu/sites/default/files/documents/SF\\_PBCS\\_User\\_Guide\\_as\\_of\\_2021-02-26\\_1.pdf](https://budget.sfsu.edu/sites/default/files/documents/SF_PBCS_User_Guide_as_of_2021-02-26_1.pdf)

### 2. **Multi-Year Plan Report**

The Multi-Year Plan Report template format provides Revenue (and Expenses by account, by fund grouping (see Fund Chart Index in Appendix B).

The Cabinet will be planning the Budget for the next three fiscal years for general funds (one Budget and two years planning) and five fiscal years (one Budget and four years planning) for auxiliary units.

### 3. **"Storyline"** - The purpose of the storyline is to provide a description of your operations and essential financial information.

- What gains were made on student success initiatives due to funding received in the prior year? Information to demonstrate how the funding was used and the outcomes.

## TIMELINE FOR COMPLETION

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

Month	TASK	DATE	RESPONSIBILITY	DELIVERABLES
Feb-March	Publish Assumptions, Guidelines, and Instructions	March 15	BAO Enrollment Academic Resources	Budget Manual Budget Assumptions SF_PBCS Budget Planning Instructions
March	HRMS Roster upload in SF_PBCS	1-2 days March 29 <sup>th</sup>	BAO	Upload of HRMS Roster in SF_PBCS in preparation for Budget
Continually during the budget process	Training and Q&A sessions	March to May	BAO	These sessions provide training on the FY21-22 budget process in SF_PBCS and clarify campus units' specific questions.
March-May	Planning Units Budget Development	8 weeks	Planning Units develop the Budget and forecast	Unit review, update, and present budgets to Dean/V.P. for approval. Dean/V.P. is ultimately responsible for ensuring the consolidated cabinet/division budget in SF_PBCS and submission accuracy related to units' strategy and goals.
Third week in May	Budget Due in SF_PBCS	May 21	Cabinet (Planning Units)	FY21-22 Operating Budget Planner Submission due in SF_PBCS (first snapshot)
May-June	Base Budget Reviewed	2-3 weeks	BAO	Reviews submitted materials; follow-up with questions to Cabinets
May-June	Meeting with the President and C.F.O.	By T.B.D.	Planning Units Business Managers and V.P.s meet with C.F.O. and President	VP's present their budget plan for President's review and approval. The process of new initiative requests at the cabinet-level.
June	Budget Decision Meetings	July 1	Campus	The cabinet decisions entered into SF_PBCS, and FY21-22 Operating Budgets get finalized. Upload the base budget by July 1, 2021, in the C.F.S. system.

June-July	Multi-year plan template	1 week after accounting month is close	BAO	Multi-year plan template for G.F. units (C.Y. budget plan plus 2 yrs. Forecasted plan) & for Self-Supported Operations (C.Y. budget plan and 4yrs forecasted plan)
July	Multi-year Plan Template due	2 weeks	Cabinets/Planners	Multi-year budget template, narrative template, and reserve & carry-forward planning

## INSTRUCTIONS & GUIDELINES FOR "SF\_PBCS BUDGET PLAN"

### GUIDELINES

SF\_PBCS is a detailed compilation of the data input to the units to provide an easy preparation of the Budget.

The data includes revenue/expenditures grouping and 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), and grade on single incumbent positions.

### NEW FUNDING

New funding may be either ongoing or one-time (for one to three years only). New base funding is added to the current level of operations funding when there is an existing budget. The new funding is typically the result of campus budget allocations that the President's Cabinet determines; however, new funding may result from a reorganization process from a cabinet's internal resource reallocation down to its division and departments between the cabinets.

### 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 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

The process of requesting new funding is associated with the "Strategic Initiative Funding Request Process" (T.B.D.)<sup>1</sup>.

When one-time funding is allocated through the annual campus budget process, it is provided for a designated/specific use. The Budget Office may allocate one-time budget augmentations; they can also be allocated by cabinets Vice Presidents or from another campus department. New one-time funding can be for Salaries & Wages (S&W) and Operating Expenditures &

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<sup>1</sup> The process is still under review at the President's cabinet



Equipment (OE&E). If any funding is to be placed in S&W, a portion of the new funding must be allocated for staff benefits.

#### PERSONNEL BUDGETING

Personnel budgeting includes changes to existing positions, budgeting for planned new positions, or reallocating funds released by eliminated positions. Begin identifying adjustments that need to be made by utilizing the itemized positions in SF\_PBCS. The itemized position listing is a position-by-position detail of salary dollars, employee, job code, full-time equivalent (FTE), incorporated in SF\_PBCS "DEPARTMENT ROSTER" within the Budget Compensation dashboard for single incumbent positions. Budget Other Compensation dashboard for pool positions budgeting will display job code, position number, and fund.

All permanent positions are to be budgeted for an entire fiscal year and in alignment with unit staffing plans. The entire twelve months of funding for each position must be budgeted even for a new or vacant position 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 used on a one-time basis to a non-salary budget line.

#### GENERAL SALARY INCREASES FUNDING

##### FOR CSU OPERATING FUND

The campus, in general, funds general salary increases (G.S.I.). Funding can be allocated at any time of the fiscal year. CSU Operating Fund bargained increase with an effective date of July 1 would be funded for a full 12 months of that current fiscal year. If the effective date is January 1, 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 outside of the bargaining unit process typically reflect campus administrators' decisions and are not funded by the University. Some examples would be faculty and staff promotions, in-classification-range progressions, reclassifications, and reassignments and must be planned in SF\_PBCS.

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

## BENEFITS

The benefits calculation is built-in in PBCS and driven by the input of salaries except for account 603094 - Employee Moving and Relocation Expense. Planners have to manually input the Budget for account 603094 at the unit (department) level.

## FOR SELF-SUPPORTS (TRUST FUNDS)

All salary increases must be funded within existing resources. When developing the Budget, the units should 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 an additional position, please use the "Budget Planning Assumption" for the minimum wage. The Work-Study program follows the same assumptions. 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.

The work-study program is under Student Affairs & Enrollment Management Cabinet's fiscal management.

The department's and agencies' responsibility is 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 include stipends, hourly wages, and fellowships paid to graduate students.

## OTHER COMPENSATION

Other compensation is described as any additional allowances or payroll components paid to the university employees as the following housing allowances, cell phone allowances, and auto allowances.

## BENEFITS

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, NR201, NR301, NR401, SUXXX, and SG101. When developing and reviewing trust fund budgets, there are two ways of estimating the benefit rate; one way is to use the current year's actual financial data and any anticipated personnel changes. The other way is separately budgeting each benefit account. As part of ePBCS, the benefits are calculated at the overall rate based on the

assumptions. Hence, there is no need to make additional calculations outside the ePBCS system, except for account 603094 employee moving and relocation expense, which planners will input at the unit (department) level.

Specific categories of Salaries 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, an exception to Unit 8 (Police), which does not pay into OASDI.

The bargaining unit determines the employer's benefit-cost. CALPERS Retirement rate changes are generally effective on July 1. Other changes, such as health and dental premiums, occur on January 1 (calendar year). For any changes that occur on January 1, campuses will see the adjustment in December, so seven (7) months should be calculated based on the new 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 the planning unit's internal departments (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 reflected correctly in both units' budgets.

#### SUPPLIES & SERVICES

Represents various materials used in the departments' daily business operations and payments to vendors for services that support the operations. The account category 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 (F.D.W.).

#### PROFESSIONAL SERVICES

Professional services represent expenses and fees for specialized services to the University. The account category includes consulting services, accounting services, payments to online education service providers, legal expenditures, and many more.

## CAPITAL EQUIPMENT

### Non-Capital Equipment

"Non-Capital Equipment" is equipment that does not meet the capital equipment required as defined as tangible that meets the following criteria:

- Equipment threshold value at greater than \$3,000 but less than \$5,000 including tax, installation, and shipping cost per unit.
- Must have a minimum useful life of one year or greater
- It is used to conduct university business

### Instructional Equipment:

Instructional Equipment is purchased for academic instruction purposes.

- Instructional equipment value of at least \$500 but less than \$5,000 including tax, installation, and shipping cost per unit.
- Must have a minimum useful life of one year or greater
- Not permanently attached or incorporated in buildings and grounds.

## 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 a copy of the memo.

SFSU's cost allocation plan is included in the budget planning assumptions. The Chancellor's Office requires the SFSU campus via [Executive Order 1000](#) to recover any CSU costs. 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

Revenue is usually broken down into its drivers and components. It's possible to forecast revenue on a year-over-year basis, but usually, more detail is required by breaking revenue down into its underlying components. Revenue drivers typically include dimensions (headcount, units, and customers) and fees. For self-supported units, the ongoing revenues can be considered "base" revenues. The revenue account should outline revenues.

## 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 result from personnel changes each year, they are highly variable and cannot be counted on as a dependable, ongoing source of funds.

A department may realize two types of lag salary dollars 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 the vacation pay off when an employee leaves the college
- Fund Temporary Position while waiting for the replacement
- Fund Consultant
- Unforeseen one-time operation expenses need during a fiscal year

The cabinet V.P.s are responsible and fiscally accountable for the use of lag dollars.

#### CARRY FORWARD FUND BALANCE

At the year-end of each fiscal year, the cabinets retain any unspent portion of its allocation in the form of fund balance or, more popular –carry-forward balance. The budget office will allocate the fund balances at the beginning of each fiscal year in the C.F.S. "Revised Budget column.

Typically carry-forward balances result from 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 CARRY-FORWARD BALANCES TO FUND PERMANENT COMMITMENTS** (expenditures expected to recur on an annual basis).

The typical use of carrying forward balances are expenditures with an effective end date:

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

The University has a carry-forward limit on General Operating Funds that the Chancellor's Office has instituted. See policy on the link:

<http://www.calstate.edu/icsuam/documents/section2000.pdf>

The Cabinet must identify how to expend FY20-21 carry forward funds. List both the short-term and long-term expenditure plans, describe the relationship between cabinet deficits, and carry forward funds concerning strategies for the future while striving to achieve cabinet strategic objectives.



## "SF\_PBCS BUDGET PLAN" INSTRUCTIONS

Self-supported operations will have to submit a balanced budget within their planned resources. The data source is from the SF\_PBCS solution. An additional instruction on how to plan in SF\_PBCS is provided to you on the SF\_PBCS manual published on the BAO website.

[https://budget.sfsu.edu/sites/default/files/documents/SF\\_PBCS\\_User\\_Guide\\_as\\_of\\_2021-02-26\\_1.pdf](https://budget.sfsu.edu/sites/default/files/documents/SF_PBCS_User_Guide_as_of_2021-02-26_1.pdf)

### **BUDGETING FOR REVENUES**

Campus units should provide their account-level Budget for revenues in "Budget OpEx and Revenue" and "Program Revenue" or/and Program Revenue (Unsuppressed) dashboards.

Refer to Appendix C: Required Levels of Budgeting for revenues for the accounts expected to be populated.

Also, instructions on how to navigate F.D.W. to run historical information on revenue described below.

## Data Warehouse Instruction

Should you need guidance for a starting point on budgeting your revenues, below is the Finance Data Warehouse (F.D.W.) 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	50 – Revenues
Account Category	All except 506
Fund	Refer to the Appendix' Fund Index'
NOT Account	570xxx
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: F.D.W. – Financial Summary by Year

Financial Reporting
Home Dashboards ▼ Open ▼ Signed In /

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 Performance

**Report Filters**

Business Unit SFCMP - San F Fiscal Year Between 2017 - 2019 Period From Between 1 - 12 Period To Account Type 50 - Revenues Account Category --Select Value-- Budget Ledger Standard Budg Fund CF Status --Select Value--

Fund TD001 - Tf-Hou Dept 6180 - HDCS - Account --Select Value-- Project --Select Value-- Program --Select Value-- Class --Select Value--

NOT Fund NOT --Select Value-- NOT Dept ID NOT --Select Value-- NOT Account NOT 570000;570403 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\_ROLL Dept Level 1 --Select Value-- Dept Level 2 --Select Value-- Dept Level 3 --Select Value-- Dept Level 4 --Select Value-- 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--

Program Tree --Select Value-- Program Level 1 --Select Value-- Program Level 2 --Select Value-- Program Level 3 --Select Value-- Program Level 4 --Select Value-- Program Level 5 --Select Value--

Class Tree --Select Value-- Class Level 1 --Select Value-- Class Level 2 --Select Value-- Class Level 3 --Select Value-- Class Level 4 --Select Value-- Class Level 5 --Select Value--

Fund CF Att Type --Select Value-- Fund CF Att Val --Select Value-- Acct CF Att Type --Select Value-- Acct CF Att Val --Select Value-- Project CF Att Type --Select Value-- Project CF Att Val --Select Value--

Program CF Att Type --Select Value-- Program CF Att Val --Select Value-- Class CF Att Type --Select Value-- Class 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 = 2017,2019, Period = 1,12

Fiscal Summary by Year

Time run: 1/2/2020 2:13:24 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) ▼

					Actuals		
Dept Level 3 Fdescr	Dept Level 4 Fdescr▲▼	Fund Fdescr	Dept Fdescr	Acct Fdescr	2017	2018	2019
ADMIN FIN - Administration & Finance	HSG DIN & CONF SVCS - Housing Dining & Conf Services	TD001 - Tf-Housing Dorm Oper & Rev	6180 - HDCS - Hsg Dining & Conf Svcs	504001 - Rental	(152,502,161.00)	(159,177,537.20)	(168,513,848.04)
				504002 - Facility Rental	(754,813.00)	(618,920.08)	(857,157.00)
				504009 - Space Rental Revenue	(71,181.36)	(217,375.32)	(111,268.96)
				504010 - Food Services	0.00		
				504400 - AllowanceDoubtfulAuxEnterprise	481,505.00	1,000,890.96	(1,143,725.04)
				504801 - Housing Revenue-Others	0.00		
				507001 - Interest-State Smif	0.00	0.00	
				508001 - Interest-RMP	(1,867,490.40)	(2,582,068.36)	(3,856,279.04)
				571000 - Trf in same CSU 0948-interagy	(599,671.68)		
				580006 - Installment Charges	(640,020.00)	(611,340.00)	(580,560.00)
				580090 - Misc Revenue	(749,165.12)	(2,023,856.28)	(425,726.24)
				580093 - Other Non-operating revenue	(757,431.48)	(9,067.68)	(31,291.00)
				580094 - Cost Recovery from CSU in 0948		0.00	0.00
				580095 - Cost Recovery from Auxiliaries		(1,122,436.00)	(225,312.00)
				580803 - Insurance Recovery		(1,933,243.64)	
				580814 - Cost recovery-revenue	(219,168.00)		
				590001 - Py Revenue Adj	(22.96)		
HSG DIN & CONF SVCS - Housing Dining & Conf Services Total					(157,679,620.00)	(167,294,953.60)	(175,745,167.32)

Period is between 1 and 12

and Account is not equal to / is not in 570000. 570403. 570409. 570431. 570432. 570433. 570435. 570436. 570441. 570443. 570452. 570454. 570463. 570465. 570466. 570471. 570472. 570481. 570485. 570486. 570487. 570491. 570496. 570499. 570531. 570532. 570534. 570535. 570536. 570537. 570542. 570543. 570544. 570800. 570806. 570817. 570826. 570828. 570830. 570831. 570834. 570835. 570836. 570838. 570841. 570853

and Acct Type Fdescr is equal to 50 - Revenues

and Dept Fdescr is equal to 6180 - HDCS - Hsg Dining & Conf Svcs

and Fund Fdescr is equal to TD001 - Tf-Housing Dorm Oper & Rev

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

and Fiscal Year is between 2017 and 2019

Refresh - Print - Export

## **BUDGETING FOR SALARIES**

Workforce planning will take place in SF\_PBCS by using the "Budget Review," "Budget Compensation," and "Budget Other Compensation" dashboards. Campus planners will modify existing roster dollars; modify position funding; manage position requests; modify pooled compensation, and modify G.L. compensation.

## **BUDGETING FOR POSITIONS**

Campus units will use the Department Roster within the "Budget Compensation" dashboard for single incumbent positions for planning.

POOL POSITIONS<sup>2</sup> should include the Budget based on your unit's assumption by using historical trends or any applicable formula for your planning purposes. Pool position budgeting will be utilizing the Pool page within the "Budget Other Compensation" dashboard.

## **OTHER SALARY CATEGORIES**

Overtime, Honorarium, Shift Differential, Post Cert – Spec Assign, etc.... should be budgeted within the Budget Other Compensation dashboard under Natural Account Compensation/Natural Account Compensation (Unsuppressed) page.

## **NEW POSITION**

- The department requested a new position and then reviewed/approved in SF\_PBCS, and funding should be managed at the cabinet-level. At the same time, the department must follow the campus New Position ETRAC process to initiate a new HRMS position.

## **RECLASSIFICATION**

- Adding an existing position in SF\_PBCS is needed to reclassify a position, for example, changing its job code, FTE, and grade. These changes will be reviewed and approved in PBCS. These changes also need to be done in HRMS.

## **MODIFYING AN EXISTING POSITION**

Instructions on how to modify a filled or vacant position's compensation, funding source, position reorganization, position reclassification, appointment, etc., in PBCS will be provided in the training/in the PBCS manual. Note, any changes in PBCS are for budgeting purposes only. ETRAC needs to be submitted in HRMS on each position modification in PBCS. The budget office does not change the employee's/position status based on the input by campus planners in PBCS.

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<sup>2</sup> 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).



## **INCLUDING ALL VACANT POSITIONS**

You will need to include and revise units' vacant positions in your "Department Roster" within your organization. Any vacant positions that are not budgeted will be deactivated.

To finalize a VACANT POSITION adjustment (job classification, appointment, FTE), a 'Change Vacant Position' E-TRAC must be initiated and processed in HRMS to change the position.

## **BUDGETING FOR OPERATING EXPENDITURES**

All units (general funded operations and self-supported operations) should provide their account-level Budget for operating expenditures in SF\_PBCS by using the following dashboards: "Budget Opx and Revenue" and "All Budget Expenses" and All Budget Expenses (Unsuppressed).

Refer to Appendix B: Required Levels of Budgeting for Expenses for the accounts expected to be populated.

## **COST RECOVERY (ALSO KNOWN AS RECIPROCAL ACTIVITIES OR EXCHANGE TRANSACTIONS)**

The term "cost recovery largely replaced the old term "reimbursed activities."

CSU can recoup cost recovery. It is operating fund 485 that performs services or provides goods for another CSU Fund. For a complete listing of definition in CSU LEGAL ACCOUNTING AND REPORTING MANUAL CHAPTER 23 COST RECOVERY and budget office website NEW GUIDELINES FOR CSU FUNDS 485, 491, AND 496.

## **SHARED SERVICES:**

Often campus contracts with another campus or the C.O. to provide services.

## **DIRECT REIMBURSEMENT (DIRECT ALLOCATION OF COSTS)**

Direct reimbursement is when the provider acts as a conduit or pass-through and abates the reimbursement against the original expense.

## **EXTENDED EDUCATION**

Extended Education program cost recovery activities for special sessions and Open University will follow the system-wide cost recovery guidelines. Cost recovery revenue CSU Fund 485 will be recorded using object code 580094; cost recovery expense will be recorded in CSU Fund 441 Extended Education using object code 617001 services from Other Funds, or 617101, if interagency.

Campus units should provide their account-level Budget for cost recovery in SF\_PBCS Budget Plan. Refer to Appendix C - Required Levels of Budgeting for Revenues and Expenses for the accounts that are expected to be populated.

#### 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.

## Data Warehouse Instruction

Should you need guidance for a starting point on budgeting your operating expenditures, below is the Finance Data Warehouse (F.D.W.) 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	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: F.D.W. – Financial Summary by Year

Financial Reporting
Home Dashboards Open Signed

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 Perform

Report Filters

Business Unit SFCMP - San F Fiscal Year Between 2017 - 2019 Period From Between 1 - 12 Period To Account Type 60 - Expenditur Account Category --Select Value-- Budget Ledger Standard Budge Fund CF Status --Select Value--

Fund NG001 - Gener Dept --Select Value-- Account --Select Value-- Project --Select Value-- Program --Select Value-- Class --Select Value--

NOT Fund NOT --Select Value-- NOT Dept ID NOT --Select Value-- NOT Account NOT 660021 NOT Project NOT --Select Value-- NOT Program NOT --Select Value-- NOT Class NOT --Select Value-- NOT Acct Cat NOT 601;602;603;60

Advanced Filters

Dept Tree DEPART\_ROLI Dept Level 1 --Select Value-- Dept Level 2 --Select Value-- Dept Level 3 --Select Value-- Dept Level 4 --Select Value-- 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--

Program Tree --Select Value-- Program Level 1 --Select Value-- Program Level 2 --Select Value-- Program Level 3 --Select Value-- Program Level 4 --Select Value-- Program Level 5 --Select Value--

Class Tree --Select Value-- Class Level 1 --Select Value-- Class Level 2 --Select Value-- Class Level 3 --Select Value-- Class Level 4 --Select Value-- Class Level 5 --Select Value--

Fund CF Att Type --Select Value-- Fund CF Att Val --Select Value-- Acct CF Att Type --Select Value-- Acct CF Att Val --Select Value-- Project CF Att Type --Select Value-- Project CF Att Val --Select Value--

Program CF Att Type --Select Value-- Program CF Att Val --Select Value-- Class CF Att Type --Select Value-- Class 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 = 2017,2019, Period = 1,12

Fiscal Summary by Year

Time run: 1/2/2020 2:37:50 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) ▼

					Actuals		
Dept Level 3 Fdescr	Dept Level 4 Fdescr▲▼	Fund Fdescr	Dept Fdescr	Acct Fdescr	2017	2018	2019
ADMIN FIN - Administration & Finance	BUD ADMIN OPS - Budget Admin & Operations	NG001 - General Support & Student Fees	6020 - Budget Admin. & Oper. Office	604001 - Telephone	1,064.90	0.00	
				604090 - Other Communications		34.98	
				606001 - Travel In State	5,382.97	4,360.30	0.00
				613001 - Contractual Services	0.00		0.00
				613805 - Reprographic Expenses	12,983.84	0.00	
				616002 - IT Hardware Capital		0.00	0.00
				616802 - IT Hardware Non-Capital	5,628.48	1,335.20	0.00
				616803 - IT Software Non-Capital		0.00	
				617001 - Serv From Other Fund		13,335.30	5,217.96
				660001 - Postage and Freight	64.31	0.00	
				660003 - Supplies And Service	6,019.89	4,196.94	591.15
				660009 - Professional Development	695.00	2,449.00	0.00
				660855 - Cost Recovery - Bldg Maintenan	249.60		
				660856 - Cost Recovery - Custodial Serv	34.21		
BUD ADMIN OPS - Budget Admin & Operations Total					32,123.20	25,711.72	5,809.11
ADMIN FIN - Administration & Finance Total					32,123.20	25,711.72	5,809.11
Grand Total					32,123.20	25,711.72	5,809.11

Period is between 1 and 12  
and Account is not equal to / is not in 660846, 660021  
and Acct Cat is not equal to / is not in 601, 602, 603, 607, 609  
and Acct Type Fdescr is equal to 60 - Expenditures  
and Dept Fdescr is equal to 6020 - Budget Admin. & Oper. Office  
and Dept Tree Name is equal to DEPART\_ROLLUP  
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 2017 and 2019

Refresh - Print - Export



## CAMPUS MULTI-YEAR PLANS FOR OPERATIONS

This fiscal year FY2021-22 the campus multi-year plans will be submitted after the units submit the budget plan in SF\_PBCS Budget Plan. The BAO office runs the templates in SF\_PBCS using SmartView for the multi-year plan report and uploads it in the cabinets shared drive.

A campus multi-year plan is a fiscal management and planning tool requested of all campuses. Units are asked to annually submit an updated business plan that highlights the fund(s)/operation's financial position. The plan should include in the Budget and two years for general fund operating units 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

- Operating Fund
- NR401 – One-time Programs and Initiatives
- Athletics Division (all funds, including scholarships)

### Academic Affairs Cabinet

- Operating Fund
- College of Extended Learning (C.E.L.)
- Indirect Cost Recovery (I.D.C.)
- NR401 – One-time Programs and Initiatives
- Lottery
- M.B.A. programs (including EMBA)

### Student Affairs & Enrollment Management Cabinet

- Operating Fund
- Instructional Related Activities (General I.R.A.)
- Associated Students
- Campus Recreation/Mashouf Wellness Center
- Children's Campus
- Parking Services
- Residential Life
- Student Health Center
- NR401 – One-time Programs and Initiatives
- University Police Department (U.P.D.)\*

### Administration & Finance Cabinet

- Operating Fund
- 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\*
- NR401 – One-time Programs and Initiatives
- Dining, Housing & Conference Services
- University Advancement Cabinet
  - Operating Fund
  - NR401 – One-time Programs and Initiatives
  - Foundation
- University Enterprises Cabinet
  - Operating Fund
  - NR401 – One-time Programs and Initiatives
  - Capital Project Management\*
  - Downtown Campus
  - UCorp

The Budget Manual includes most of the guidelines consistent with the guidelines for campus multi-year plans, except that self-supported operations are required to cover all the costs related to salaries and benefits, including compensation increases and operating within their means. In addition to providing fiscal year budget information, business plans should also include references to operational and organizational changes and adjustments. Please see the "Campus Budget Assumptions "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 essential information and changes. The Campus Multi-Year 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 C.F.S., and any adjustments from the original adopted budget plan will be processed in the Current Budget.

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\* It is applicable for the FY21-22 Budget Process (NR301)

CAMPUS MULTI-YEAR PLAN TEMPLATE<sup>3</sup>

San Francisco State University. FY 21-22 SFCMP: Campus Multi Year Plan Report for Operating Fund and Self-Support Operations																						
	Final Operating Funds No Position SFCMP	Final Operating Funds No Position SFCMP	Final Operating Funds No Position SFCMP	Final Operating Funds No Position SFCMP	Final Operating Funds No Position SFCMP	Final Operating Funds No Position SFCMP	GENERAL FUND INPUT. SELF-SUPPORTED OPERATION INPUT.															
	Actual	Actual	Actual	Original Budget	Revised Budget	Actual	Projection.	Open	Projection Total.	2020/21 Projection change from			Budget Request	Planned	Planned	Planned	Planned	2021/22 Budget Request change from	2021/22 Budget Request change from			
	Actual. FY 17-18 YearTotal	Actual. FY 18-19 YearTotal	Actual. FY 19-20 YearTotal	Original Budget. FY 20-21 YearTotal	Revised Budget. FY 20-21 YearTotal	Actual. FY 20-21 July to February	Projection. FY 20-21 March-June.	Commitments FY 20-21 March-June.	Projection Total. FY 20-21 YearTotal.	2020/21 Revised Budget Amount Percent			FY 21-22 YearTotal.	FY 22-23 YearTotal.	FY 23-24 YearTotal.	FY 24-25 YearTotal.	FY 25-26 YearTotal.	2020/21 Revised Budget Amount Percent	2020/21 Revised Budget Amount Percent			
	a	b	c	d	e	f	g	h	i = f+g+h	j=i-e	k = j/e		l	m	n	o	p	q=i-e	r=q/e	s=i-i	t=s/i	
General Fund Allocation	\$ 144,354,790	\$ 157,416,859	\$ 169,419,242	\$ 180,496,659	\$ 180,496,659	\$ 113,110,077	\$ -	\$ -	\$ 113,110,077	\$ (67,386,582)	-37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (180,496,659)	-100%	\$ (113,110,077)	-100%	
Higher Ed Fees.	178,452,588	174,321,476	185,851,488	186,745,500	186,745,500	188,997,214	-	-	188,997,214	2,251,714	1%	-	-	-	-	-	-	(186,745,500)	-100%	(188,997,214)	-100%	
Continuing Education Fees.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Contribution.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sales & Services Of Aux.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimbursed Activity.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue From Interest.	6,976	15,416	28,406	-	-	109,561	-	-	109,561	109,561	-	-	-	-	-	-	-	-	-	-	(109,561)	-100%
Rev From Investments.	673,460	832,427	807,987	400,000	400,000	1,262,000	-	-	1,262,000	862,000	216%	-	-	-	-	-	-	(400,000)	-100%	(1,262,000)	-100%	
Other Financial Sources.	563,515	939,190	425,861	500,000	533,902	518,336	-	-	518,336	(15,566)	-3%	-	-	-	-	-	-	(533,902)	-100%	(518,336)	-100%	
Revenue Adjustments.	-	4,400	1,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue	\$ 179,696,539	\$ 176,112,909	\$ 187,114,842	\$ 187,645,500	\$ 187,679,402	\$ 190,887,111	\$ -	\$ -	\$ 190,887,111	\$ 3,207,709	2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (187,679,402)	-100%	\$ (190,887,111)	-100%	
Cost Recovery	-	-	3,802,810	4,373,381	6,492,579	2,828,400	-	-	2,828,400	(3,664,178)	-56%	-	-	-	-	-	-	(6,492,579)	-100%	(2,828,400)	-100%	
Total Revenues / Other Sources.	\$ 327,122,964	\$ 333,956,230	\$ 360,588,073	\$ 374,570,089	\$ 376,723,189	\$ 306,825,589	\$ -	\$ -	\$ 306,825,589	\$ (69,897,600)	-19%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (376,723,189)	-100%	\$ (306,825,589)	-100%	
President	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Instructional Faculty	(1,420,695)	-	(40,560)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department Chair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Management & Supervisory	-	(444,767)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Support Staff	511,147	(1,233,752)	-	5,825,000	(42,118)	-	-	-	-	42,118	-100%	-	-	-	-	-	-	42,118	-100%	-	-	
Salary & Wages.	\$ (909,548)	\$ (1,678,519)	\$ (40,560)	\$ 5,825,000	\$ (42,118)	\$ -	\$ -	\$ -	\$ -	42,118	-100%	-	\$ -	-	\$ -	-	\$ -	42,118	-100%	\$ -	-	
Benefits.	\$ 250,480	\$ (1,016,585)	\$ (430,262)	\$ 100,615,038	\$ 36,071,461	\$ 11,825	\$ -	\$ -	\$ 11,825	\$ (36,059,636)	-100%	-	\$ -	-	\$ -	-	\$ -	(36,071,461)	-100%	\$ (11,825)	-100%	
Communications.	758	669	629	643	643	-	-	-	-	(643)	-100%	-	-	-	-	-	-	(643)	-100%	-	-	
606001-Travel In State	618	-	(508)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606002-Travel Out Of State	2,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606800-Participants Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606802-International Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606803-Travel Prepd Exp-No Open Item	(416)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606890-Travel Prepaid Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606900-Moving Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606901-Mileage/Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Travel.	2,330	-	(508)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Outlay Projects.	23,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Pro Rata Charges.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contractual Services.	2,616,233	2,183,455	1,314,248	1,264,296	4,232,896	657,539	-	-	657,539	(3,575,357)	-84%	-	-	-	-	-	-	(4,232,896)	-100%	(657,539)	-100%	
Lease Bond Payments.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
It Costs.	150,724	3,275	6,688	-	9,124	-	-	-	-	(9,124)	-100%	-	-	-	-	-	-	(9,124)	-100%	-	-	
Services From Other Fnds Agency.	2,018	13,832	-	-	-	451	-	-	451	451	-	-	-	-	-	-	-	-	-	(451)	-100%	
Equipment.	4,357	-	70,559	-	381,024	183,840	-	-	183,840	(197,183)	-52%	-	-	-	-	-	-	(381,024)	-100%	(183,840)	-100%	
Misc Operating Expense.	2,377,902	2,928,638	1,720,843	2,161,118	2,177,001	692,606	-	-	692,606	(1,484,395)	-68%	-	-	-	-	-	-	(2,177,001)	-100%	(692,606)	-100%	
Direct Costs.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenses.	\$ 5,177,813	\$ 5,129,868	\$ 3,112,459	\$ 3,426,056	\$ 6,800,688	\$ 1,534,436	\$ -	\$ -	\$ 1,534,436	\$ (5,266,252)	-77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,800,688)	-100%	\$ (1,534,436)	-100%	
Utilities.	4,093,126	4,179,695	4,538,459	4,639,539	6,761,063	4,250,195	-	-	4,250,195	(2,510,868)	-37%	-	-	-	-	-	-	(6,761,063)	-100%	(4,250,195)	-100%	
Risk Pool.	4,053,064	4,027,673	4,412,418	4,632,908	4,632,908	5,580,325	-	-	5,580,325	947,417	20%	-	-	-	-	-	-	(4,632,908)	-100%	(5,580,325)	-100%	
Work Study.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Financial Aid.	45,577,191	45,818,060	49,475,228	46,964,490	46,964,490	41,841,196	-	-	41,841,196	(5,123,294)	-11%	-	-	-	-	-	-	(46,964,490)	-100%	(41,841,196)	-100%	
Non-Expenditure Disbursement.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Financial Aid.	\$ 45,577,191	\$ 45,818,060	\$ 49,475,228	\$ 46,964,490	\$ 46,964,490	\$ 41,841,196	\$ -	\$ -	\$ 41,841,196	\$ (5,123,294)	-11%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(46,964,490)	-100%	\$ (41,841,196)	-100%	
660809-Carry-Forward: Other Expenses	-	-	-	(350,000)	22,854,303	-	-	-	-	(22,854,303)	-100%	-	-	-	-	-	-	-	-	-	-	-
All Expenses.	\$ 58,242,126	\$ 56,460,192	\$ 61,067,741	\$ 165,753,031	\$ 124,042,795	\$ 53,217,977	\$ -	\$ -	\$ 53,217,977	\$ (70,824,818)	-57%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (124,042,795)	-100%	\$ (53,217,977)	-100%	
All Transfers In.	1,598,394	9,361,533	10,452,684	-	2,591,044	2,591,446	-	-	2,591,446	402	0%	-	-	-	-	-	-	(2,591,044)	-100%	(2,591,446)	-100%	
All Transfers Out.	10,705,436	5,626,652	5,451,941	2,300,000	4,071,064	4,290,206	-	-	4,290,206	219,142	5%	-	-	-	-	-	-	(4,071,064)	-100%	(4,290,206)	-100%	
Net Transfers.	\$ (9,107,042)	\$ 3,734,881	\$ 5,000,743	\$ (2,300,000)	\$ (1,480,021)	\$ (1,698,760)	\$ -	\$ -	\$ (1,698,760)	\$ (218,740)	15%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480,021	-100%	\$ 1,698,760	-100%	
Operating Income (Loss).	\$ 259,773,797	\$ 281,230,919	\$ 304,521,076	\$ 206,517,058	\$ 251,200,373	\$ 251,908,851	\$ -	\$ -	\$ 251,908,851	\$ 708,478	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (251,200,373)	-100%	\$ (251,908,851)	-100%	
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

<sup>3</sup> Note: The Multi-Year Plan Template example shown is a collapsed version of the excel template. As an example, the Travel category is expanded. You are asked to input into the blue shaded columns, by account-level detail.

### Campus Multi-year Plan Template Column Definitions:

Column(s)	Description
a	Year total actuals for three years prior (ex. For FY19-20 budget planning, this column will have FY15-16 data). Use the 'Financial Summary by Year' under the Financial Reporting in F.D.W. to obtain this data.
b	Year total actuals for two years prior (ex. For FY19-20 budget planning, this column will have FY16-17 data). Use the 'Financial Summary by Year' under the Financial Reporting in F.D.W. to obtain this data.
c	Year total actuals for the prior year. Use the 'Financial Summary by Year' under the Financial Reporting in F.D.W. to obtain this data.
d	Current fiscal year Original Budget. This can be found in Manage My Budget as of Period in F.D.W.
e	Current fiscal year Revised Budget. This can be found in Manage My Budget as of Period in F.D.W.
f	Actual data for current YTD. Use the 'Financial Summary by Year' under the Financial Reporting in F.D.W. to obtain this data.
g	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.
h	Open Commitments for the remaining of the current fiscal year. Include what you feel is necessary, so the full-year projected amount is what you expect.
i	Current fiscal year projection. $\text{Column i} = \text{Column f} + \text{Column g} + \text{Column h}$
j	Dollar amount Projection change from 2018/19 Revised Budget. $\text{Column j} = \text{Column i} - \text{Column e}$ .
k	Percent amount Projection change from 2018/19 Revised Budget. $\text{Column k} = \text{Column j} / \text{Column e}$ .
l	Include the upcoming fiscal year's budget request.
m, n, o, p	Include the labeled year's planned amounts. General Fund will only need to include data in Column k & Column l. Self-Supported Operations will include data in Column k, Column l, Column m, & Column n.
q	Dollar amount Budget Request change from current year Revised Budget. $\text{Column q} = \text{Column i} - \text{Column e}$ .
r	Percent amount Budget Request change from current year Revised Budget. $\text{Column r} = \text{Column q} / \text{Column e}$ .
s	Dollar amount Budget Request change from current year Projection. $\text{Column s} = \text{Column l} - \text{Column i}$ .
t	Percent amount Budget Request change from current year Projection. $\text{Column t} = \text{Column s} / \text{Column i}$ .

## CAPITAL BUDGET

### FRAMEWORK

The capital budget's core function is to help control expenditures. The University sets spending limits by adopting the capital budget and through the authorization for individual capital projects. Like an annual operating budget, a multi-year capital budget can require difficult decisions and involves balancing scarce resources with apparently unlimited demands. All the preliminary work will make decisions more manageable, and not everything has to be accomplished and paid for in a single year. Within fiscal constraints, individual projects' nature and importance will dictate which ones will be accomplished in year one and which ones will be accomplished in years two, three, four, and beyond.

The capital budget is, in general, adopted at the same time as the University's annual consolidated Budget and may either be a section of that Budget or attached as a separate document. The capital budget's financial overview lists the capital projects to be funded in the current year and the funding source and expenditure projections.

A detailed description of each project should be listed in the capital budget, along with a statement of purpose, the method of financing, and a schedule for completion.

### FUNDING

Capital projects and acquisitions can consume large amounts of financial resources. A multi-year capital plan helps manage this consumption by scheduling expenditures over several years and creating a financial plan to meet those expenditures. A long-term schedule of capital projects gives organizers time to arrange for sufficient financing.

A financing strategy should balance expected project requirements with good fiscal practices. Adhering to established financial policies, establishing accurate cash flow projections, and considering various funding alternatives are just ways to achieve this balance.

There are several options for financing capital projects and purchases, especially several years to arrange for funding.

A good plan will allow leadership to examine each of these funding options and pursue the combination that works best for the University.

## **Option I: University Resources**

### **State Appropriations & Tuition Fees**

A state university should examine the first option when considering capital project financing is funding all or some of the projects by appropriations from the annual operating budget, which is a significant component of what is sometimes called pay-as-you-go financing. The most common sources of this funding are state appropriations and tuition fees.

Each year's Budget may contain provisions for partial or total funding for chosen assets. For example, it could provide funding for a certain number of new work trucks in each year's Budget to be paid for out of current appropriations. Advantages of pay-as-you-go financing include improving the University's overall financial condition by increasing flexibility to adapt to future circumstances and preserving the ability to borrow for other needs. It can also expedite small or recurring projects.

Pay-as-you-go practices can provide an equitable and cost-effective financing option for those capital items that are replaced regularly. The benefit of receiving new equipment every year is matched with the annual payments.

The major disadvantage of using current appropriations is a potential need to implement a fee increase. Besides being administratively unpopular, increasing fees are not standard at this time. Opportunity costs can occur if resources used for other purposes are tied up in funding capital projects.

### **Fund Balances (Reserve)**

The University needs to maintain a reasonable fund balance as insurance against unanticipated expenditures or revenue shortfalls. The portion of the fund balance that is allowed for capital financing is the unreserved fund balance.

The University's fund balance cannot exceed four months of the budget year's operating revenues.

The danger in relying on fund balances for capital financing is that they may decrease or become unavailable in future budget years; therefore, it is essential to establish reasonable projections and maintain other financing options.

### **Trust Funds**

To warrant that the money is available when needed for capital purposes, the University should consider establishing reserve funds. Through proper determination, the University can establish reserve funds earmarking resources to acquire essential capital assets. For example, reserve funds may be funded through an available fund balance or appropriations. The use of such

reserve funds would then be listed as a funding source, where applicable, in a multi-year capital plan. The reserve funds include Designated Campus Reserves – Improvements (Campus-I) and Designated Campus Reserves – Maintenance (Campus-M).

### **Enterprise Program Funds**

Enterprise programs/activities/fund sources include those that furnish facilities, goods, or services to students, faculty, staff, or incidentally to the general public. An enterprise typically charges a user fee, rent, or other charges directly related to, although not necessarily equal to, the cost of the facilities, goods, or services. These funds consist of all revenues received from dormitories, housing facilities, health facilities, student union or activity facilities, parking facilities acquired or constructed by the Trustees, and self-support instructional programs. Through proper determination, the University Enterprise can establish reserve funds (construction earmarking resources) to acquire essential capital assets. For example, reserve funds may be funded through an available fund balance or appropriations. The use of such reserve funds would be listed as a funding source, where applicable, in a multi-year capital plan.

### **Option II: State and Federal Assistance**

State and federal assistance may come in grants and low-interest or zero-interest loans for qualified projects. A good source for updated information on grants offered by the State of California is [Grants.gov](https://www.grants.gov), which lists funding administered by state agencies.

Additional useful online resources include the following:

- For information on state contracts, which can allow a local government substantial savings on an equipment purchase, visit the [California Department of General Services](https://www.cdgs.ca.gov) website.
- For details regarding federal assistance, visit the website [Assistance Listings \(Formerly Catalog of Federal Domestic Assistance - CFDA\)](https://www.eas.opm.gov/). Assistance Listings are the government-wide compilation of federal programs, projects, services, and activities that benefit the public. It contains financial and non-financial assistance programs administered by departments of the federal government.
- An option is allowing visitors to search for programs administered under the [American Recovery and Reinvestment Act \(ARRA\)](https://www.eas.opm.gov/). A significant portion of funding, according to the site, is shifting to long-term economic opportunities in transportation, energy, and community development.

### **Option III: Private Funding**

Donations and grants (DON/GRA) are at the head of any financing wish list. The University should examine financing from federal and State sources and take advantage of any private gifts or services available to help acquire equipment or reduce a project's cost. CSU /UC cooperative arrangements may also be possible, depending on the particular terms and conditions, often subject to negotiation.

There also may be instances when private firms or individuals can provide funding for capital projects or acquisitions, and that funding source should not be overlooked. Public/Private-Partnerships (P3) work best for large-scale projects in which the private entity receives a tangible (or, sometimes, intangible) benefit. For example, corporations may bid on naming rights to an athletics stadium or performing arts venue, providing the University with significant funds. Philanthropic organizations may be the source of grants or gifts. A community or fraternal organization may contribute money or labor to a project that will enhance the community as a whole.

With the limited State and CSU Revenues available for cogeneration and other major capital outlay energy projects, the legislature has permitted alternative financing arrangements, including tax-exempt bond financing for energy projects and third-party financing. The Board of Trustees (B.O.T.) has encouraged campuses to seek alternative means of financing energy efficiency projects in keeping with the CSU program to conserve energy. The CSU They partnered with the University of California (U.C.) and the investor-owned utilities (I.O.U.s) to reduce greenhouse gas (GHG) emissions in the lowest-cost way possible. Through the partnership, local electric and natural gas utilities provide incentive funding to complete campus energy-efficiency projects.

### **Option IV: Financed Funding**

Issuing debt allows a university to pay for capital infrastructure and equipment that it might not otherwise be able to afford.

Below is a brief overview of types of debt that can be issued for capital projects:

- **General Obligation Bond (G.O.).** State general obligation bonds rely on the "full faith and credit" of the California state. The State pays the principal and interest of the G.O. bond from all legally available funds. The State uses it to finance infrastructure projects, including roads, bridges, water and sewer facilities, levees, K-14 schools, public universities, and other critical public works projects.
- **Statewide Revenue Bond (S.R.B.).** S.R.B.s are a form of long-term borrowing the State uses to finance public improvements, including state office buildings, state universities, prisons, and food and agricultural facilities. Like a General Obligation (G.O.) bond, an S.R.B. is, in

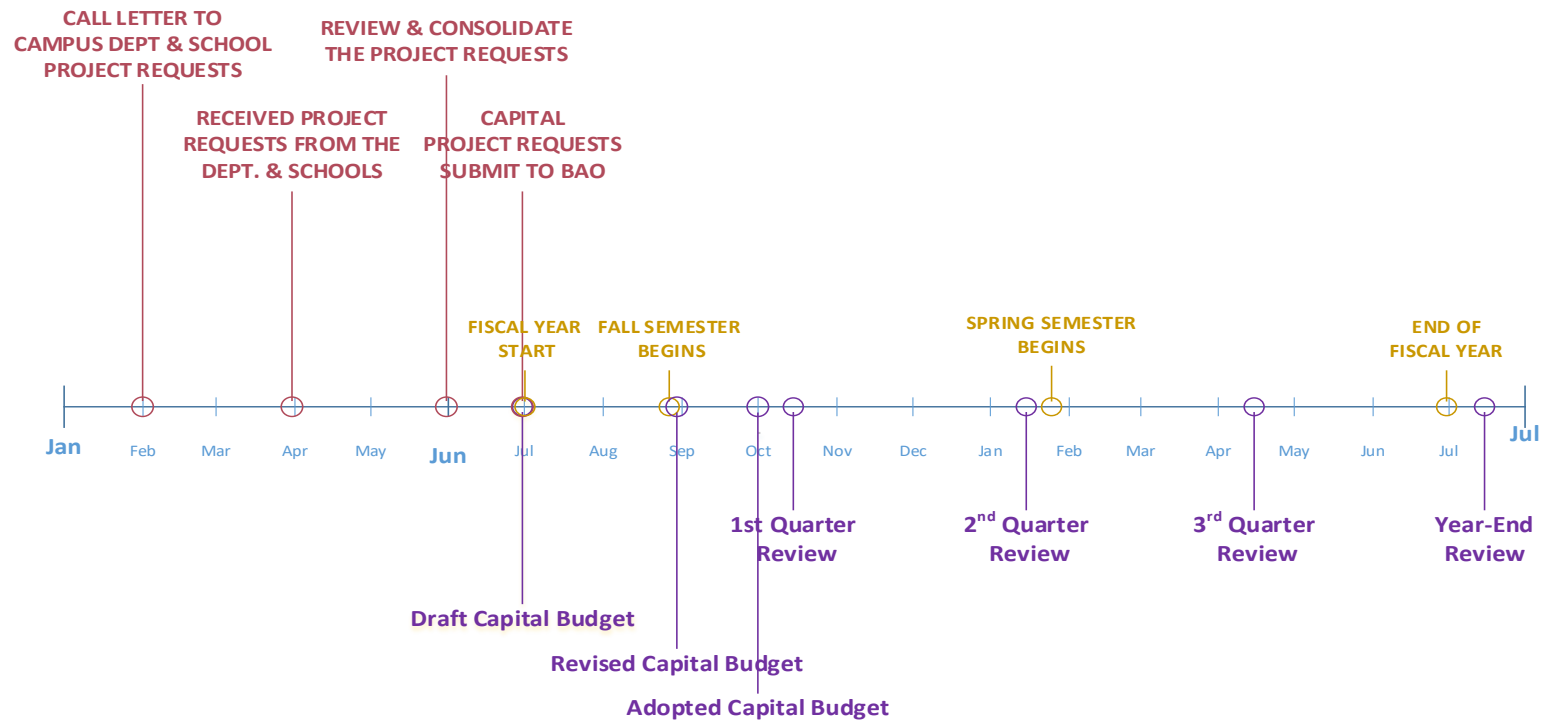


effect, an I.O.U. Unlike G.O. bonds, however, S.R.B.s are not backed by the State's full faith and credit and may be authorized by law without voter approval. Revenue bonds are a form of long-term borrowing state agencies use to finance an income-generating project, such as water projects, higher education facilities, or other public facilities built with the financing proceeds. The project's income goes first toward meeting debt service on the bonds (i.e., paying interest to bondholders) and retiring the bonds at maturity. Unlike G.O. bonds, revenue bonds are not backed by the State's full faith and credit or taxing authority.

- Commercial Paper (C.P.). C.P. is an unsecured form of promissory note that pays a fixed rate of interest. large banks or corporations typically issue it to cover short-term receivables and meet short-term financial obligations, such as funding a new project.
- Lease-Purchases (also known as Installment Purchases). Typically secured by the property or equipment being financed, these are purchases with payments occurring over time.

Regardless of the type of debt used to finance a capital project, the principal and interest payments to retire the debt must be planned for in each year's Budget for the obligation's life. Similarly, periodic lease-purchase payments must be accounted for in the capital plan.

## SF STATE CAPITAL BUDGET TIMELINE



- SF State Capital Planning, Design and Construction (CPDC)
- Budget Administration & Operation (BAO)

Last Update: January 22, 2021

## THE CAPITAL PLAN BUDGETING PROCESS

- a. San Francisco State University maintains a five-year capital plan, including a one-year capital budget and a plan for the next four years.
- b. Each February, the Capital Planning, Design, and Construction (CPDC) division will ask departments and schools for project proposals to be considered for funding as the next fiscal year's capital budget is developed. CPDC consolidates capital budgets for review by the management center.
- c. Each school or department must prioritize requests internally and identify funding sources in their submission.
- d. The CPDC will receive all department and school project requests, estimated and consolidated for CPDC review, estimation, and submission to the management center for further review.
- e. Capital budget requests are coordinated through the appropriate management center, which must review and approve them before they are submitted to the Vice President (VP) & Chief Financial Officer (C.F.O.) of Administration and Finance.
- f. When necessary, the V.P. & C.F.O. of Administration and Finance will request a meeting to discuss project details.
- g. Capital projects expected to span more than one fiscal year require a cash flow analysis prepared by the CPDC.
- h. Also, the management center analyzes the annual capital plan's impact on debt ratios (i.e., expendable resource ratio, interest expense to operations, and debt service coverage ratio).
- i. Each May-June, the University submits the five-year capital improvement plan to the Chancellor's Office for projects that are classified as Capital Improvement Projects (CIMP), State or non-state funded projects, and includes the capital budget for the next fiscal year and recommends approval to the B.O.T. The University president will review and approve the submittal. The detailed process is outlined in the State University Administrative Manual [SUAM Section VII](#) [Five-Year Capital Improvement Program Procedures and Formats for Capital Outlay Submission].
- j. Each year in November, the Board of Trustees will approve the final five-year capital improvement plan.
- k. Only the V.P. for Administration and Finance may modify the capital budget, which is the first year of the five-year capital plan. However, schools and departments may continue to update out-year plans (i.e., plans for years two through five) with the most current information.

## PROJECT BUDGET DEVELOPMENT

- a. All project budgets are developed by CPDC project managers on the total project budget development sheets and then entered onto the [SFSU Project Charter Form \(PCF\)](#).
- b. Project budgets evolve and solidify as the design progresses. Larger projects go through four stages of cost estimates:
  - 1) a "place holder" estimate included in the early planning
  - 2) a preliminary estimate after scope definition
  - 3) a more refined cost estimate after a feasibility study
  - 4) a firm construction estimate, after design and bidding
- c. The total project budget includes construction costs, consulting expenses, 7% project construction management fees as endorsed in [SUAM Section IV](#) [Fiscal Resources for Campus Development], the initial complement of furniture and fixtures, expenses related to relocation of utilities and non-utility infrastructure, contingency, and any other significant expense.
- d. Related capital construction projects, such as utility infrastructure that is not a part of the project budget, should be disclosed as supplemental information on the PCF to keep the CPDC and the Fiscal Affairs Department informed about the total cost of the construction project. The CPDC will report significant utility infrastructure costs separately from the total project budget.
- e. Every project budget, regardless of the type, must include a contingency budget line. A contingency is required for the following: design, program, owner, and construction. The contingency must, at minimum, be 10% of the project construction cost. This amount will vary depending on the nature and scope of the project.
- f. The sponsoring department or project champion must develop a financial plan for funding the construction and future operational costs. This plan must be included with the PCF.
- g. The project accountant will regularly review and distribute a capital project's financial report to senior administration, including approved budgets, actual-to-date information, expense/funding projections, contingency report, unsolved issues, and project milestones.
- h. CPDC is responsible for issuing the PCF amended and follow the project approval requirements. An amended PCF is required for the following instances:
  - 1) Any dollar (\$) value change increase or decrease to its original allocation

- 2) Original project scope change with no (\$) value of the original allocation
  - 3) Project cancellation/close
  - 4) Project title change
  - 5) Project scope merge
- i. Any capital project cost savings will be reimbursed after the project closing process to the project requestor except projects funded from campus reserve.

### **Project Types Description**

There are several types of capital projects reported in the capital plan, and they follow stipulations of the [SUAM Section I](#) [Capital Outlay and Public Works Contracts] and the [CSU Legal Manual](#) [Chapter 15]. The S.F. State capital project includes the following types of projects:

**Capital Improvement Projects (CIMP):** An activity that improves or alters an existing space or creates new space. New facilities, buildings, equipment, roads, sidewalks, sewer and water systems, utility infrastructure, and grounds are all capital expenditures, as distinguished from maintenance/repair.

**Non-Recurring Maintenance/repair (NRMR) -Deferred Maintenance (D.M.):** Work required to restore facilities, buildings, equipment, roads, sidewalks, sewer and water systems, utility infrastructure, and grounds to their original condition or to such condition that they can be effectively used for their intended purpose, ensuring the ongoing operation of the campus. Typically, this work occurs in cycles greater than one year (and is not funded as part of the new space budget allocation). Some campuses budget non-recurring maintenance separately and, for example, may establish (1) use of one-time funds for such expenditures or (2) set aside permanent base funds to address non-recurring maintenance and deferred maintenance.

Capital Outlay includes CIMP and NRMR projects as follows:

#### **Major Capital Projects**

Major capital projects include major capital improvement; capital outlay projects that cost more than \$752,000 are considered major projects. These may include new facilities/infrastructure and existing facility/infrastructure with critical deficiencies or modernization/renovation. State site acquisitions projects, regardless of the amount, are funded in major capital outlay.

## Minor Capital Projects

Minor capital projects are composed of construction projects whose estimated cost is less than or equal to \$752,000. Minor capital projects, whose work scope includes any remodeling or additions, require conformance with guidelines for accommodating disabled individuals. An American with Disabilities Act (A.D.A.) A transition plan was prepared for each campus to address access deficiencies. A.D.A. compliance projects of the University are funded primarily through the operating Budget. Facility Services Enterprise (F.S.E.) and CPDC prioritize these projects according to need and funds availability. The approval of the capital budget authorizes facility renewal/A.D.A. projects in aggregate.

## Acquisition of Real Property

The property purchase transaction must acquire the Department of Finance (D.O.F.), Department of General Services (D.G.S.) approval.

## Real Estate Leases and Leasehold Improvements

Real Estate Leases and Leasehold Improvements include any lease (operating or capital) for space, as well as up-front costs of tenant upfit, leasehold improvements, and fixed equipment. A Short-Term lease +- Less than 20 years or involving an annual payment of less than \$1 million requires Campus President Approval. A Long-Term Lease +-20 years or more significant or one involving annual payment over \$1 million requires Chancellor Office (C.O.) approval.

Equipment – equipment purchases for major /minor construction equipment group II and equipment substitutions. Group II equipment is programmatic-specific but generally is movable and does not require significant utility connections. Group II items are not a part of the construction contract and are budgeted in a separate budget phase. Examples: tables, chairs, microscopes, hand-held electric tools, computers, cameras.

## Project Approval Requirements

The following approvals are required before initiating work and commitment of funds to a project. Any exceptions must be approved by the Vice President (VP) & Chief Financial Officer (C.F.O.) of Administration and Finance (A&F).

a. A funding plan for multi-year projects must be established before a project being considered for approval.

b. The project I.D. must be issued on every project for which CPDC provides a project estimation. No funds are to be spent or committed before issuing a project code and the project charter approval.

c. Related contracts or Notices to Proceed to require appropriate approval in addition to the approval of a project.

d. The requesting department is responsible for ensuring that adequate funding is available and regularly transferred to the project code to prevent overdrafts. For projects funded from multiple sources, all parties must document and understand funding details with an explicit agreement about the timing, amount, and person responsible for such funding transfers. The Fiscal Affairs Office (F.A.) is authorized to transfer funds from the designated funding source to cover such overdrafts.

e. Recurring maintenance/repairs (R.M.R.) Projects and Capital Projects Less Than \$100,000

Cost: Less than \$100,000

Required approvals: Dean, director or department head, Associate Vice President (AVP) of CPDC, V.P. of University Enterprises (U.E.), and Executive Director of Budget Administration & Operations (BAO).

Funding sources: Operating Budget, departmental reserves, gifts/grants

Planning: Non-capital construction projects less than \$100,000 are not included in the annual capital budget. Funding should be included in the Operating Budget or as a budgeted use of departmental/betterment reserves for non-capital and departmental reserves, central reserves, gifts/grants for capital projects less than \$100,000.

f. Minor Capital Projects (CIMP & NRMR)

Cost: Between \$100,000 and equal to \$752,000

Funding sources: Departmental reserves, central reserves, gifts/grants

Required approvals: Dean, Director or Department Head, AVP of CPDC, V.P. of U.E., F.A., BAO, and V.P. & C.F.O. of A&F

Planning: The V.P. of Administration & Finance approves these projects in aggregate in the annual capital budget, where they are presented according to the area of financial responsibility (e.g., Academic, Athletics, Housing, Parking, and CCCS). An actual/budget comparison will be reported quarterly. Any unfavorable variance to the aggregate Budget (by financial responsibility) requires a written explanation from the appropriate department budget official.

g. Major Non-Recurring Maintenance and Repair Projects-(NRMR)

Cost: More than \$752,000 (NRMR) and does not require B.O.T. approval (except if debt financing is needed)

Funding sources: Departmental reserves, central reserves, internal loans, gifts/grants, or external debt. The V.P. of Administration & Finance must approve any external debt financing by resolution.

Required approvals: Dean, Director or Department Head, AVP of CPDC, V.P. of U.E., F.A., BAO, V.P. & C.F.O A&F, and President.

Planning: An aggregate amount (by financial responsibility) will be included for approval in the annual capital budget. An actual/budget comparison will be reported quarterly. Any unfavorable variance to the aggregate Budget (by financial responsibility) requires a written explanation from the appropriate management center budget official (FA, BAO, and VP & C.F.O. of A&F).

h. Major Capital Improvement Projects (CIMP)

Cost: More than \$752,000 (CIMP) requires B.O.T. approval<sup>4</sup>

Funding sources: Departmental reserves, central reserves, internal loans, gifts/grants, external debt financing.

Required approvals: AVP of CPDC, V.P. of U.E., F.A., BAO, V.P. & C.F.O. of A&F, and President, and B.O.T.

Planning: A capital project report will be included in Campus Planning Committee materials at each committee's regular meetings. Major Capital Projects will follow the [SUAM Section VII](#) [Five-Year Capital Improvement Program Procedures and Formats for Capital Outlay Submission].

The V.P. & C.F.O. of A&F must approve the Budget, and each stage of the project budget, for each major project.

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<sup>4</sup> The Standing Orders delegating authority from the Board of Trustees (BOT) to the Chancellor have been revised and effective as of March 2018. BOT authorizes the Chancellor to approve the capital outlay budget and scope of projects, the schematic design of new buildings or additions, and debt financing for projects valued up to \$40 million with associated California Environmental Quality Act (CEQA) documents.



## ACCOUNTING, REPORTING, AND CONTROLS

a. All S.F. State capital projects must use the following PeopleSoft (P.S.) chart combination.

b. Fund Matrix for Capital Projects<sup>5</sup>:

	"Funding Source"	Unrestricted		Restricted		
		Internally Funded Non-Recurring Maintenance and Repair CSU Funds	Internally Funded Capital Improvement CSU Funds	Financed CSU Funds	Externally Funded NRMF CSU Funds <sup>1</sup>	Externally Funded CIMP CSU Funds <sup>4</sup>
	Purpose	To record "non-recurring" maintenance and repair (NRMF) expenditures	To record capital improvement project (CIMP) expenditures	To record Long & Short Term financing NRMF and CIMP projects	To record "non-recurring" maintenance and repair (NRMF) from externally funded sources	To record CIMP Donations for a project
Non-Enterprise Funds	485 - TF-CSU Operating Fund	486 - TF-Academic Maintenance & Repair (PM001)	487 - TF-Academic Capital Improvements (PC001)	230 - DCF-Academic Capital Outlay (DCxxx => set up per AO received)	550 - TF-Restricted Expendable-Capital Projects (TX501)	550 - TF-Restricted Expendable-Capital Projects (TX500)
	General Fund	017 - General Fund Capital Outlay (GCxxx => set up per AO/CPO)	017 - General Fund Capital Outlay (GCxxx => set up per AO/CPO)			
	463 - Instructional Related Activities (IRA) <sup>5</sup>	491 TF-Special Projects Fund-Special Projects (ST501)	491 TF-Special Projects Fund-Special Projects (ST500)			
	496 TF-Miscellaneous Trust <sup>3</sup>	491 TF-Special Projects Fund-Special Projects (ST501)	491 TF-Special Projects Fund-Special Projects (ST500)		550 - TF-Restricted Expendable-Capital Projects (TX501)	550 - TF-Restricted Expendable-Capital Projects (TX500)
Enterprise Funds (Self-Support)	Auxiliary Organization	538 - Auxiliary Org.- Maintenance & Repair <sup>2</sup>	539 - Auxiliary Org.-Capital Improvement <sup>2</sup> (TB501 => in general, TB500 => Holloway Housing Project Only)	228 - Auxiliary Organizations	538 - Auxiliary Org.- Maintenance & Repair	539 - Auxiliary Org.-Capital Improvement
	Housing	532 - TF-Housing Maintenance & Repair (TM503)	533 - TF-Housing Capital Improvements (TD501)	221 - DCF-Housing (DC106 => housing acquire stownstown per project)	532 - TF-Housing Maintenance & Repair (TD502)	533 - TF-Housing Capital Improvements (TD500)
	Parking	474 - TF-Parking Maintenance & Repair (TP503)	473 - TF-Parking Capital Improvements (TP500)	222 - DCF-Parking (DCxxx => set up per project)	474 - TF-Parking Maintenance & Repair (TP502)	473 - TF-Parking Capital Improvements (TP501)
	Health Center	454 - TF-Facility Maintenance & Repair	453 - TF-Facility Capital Improvements	223 - DCF-Auxiliary Facilities (Used for Health Facilities)	454 - TF-Facility Maintenance & Repair	453 - TF-Facility Capital Improvements
	Student Union	535 - TF-Campus Union Maintenance & Repair (TU503 => Student Union, TU507 => Student Rec.)	536 - TF-Campus Union Capital Improvements (TU502 => Student Union, TU506 => Student Rec.)	224 - DCF-Campus Unions (DCxxx => set up per project)	535 - TF-Campus Union Maintenance & Repair (TU501 => Student Union, TU505 => Student Rec.)	536 - TF-Campus Union Capital Improvements (TU500 => Student Union, TU504 => Student Rec.)
	Extended Education	443 - TF-Extended Education Maintenance & Repair (TC801)	442 - TF-Extended Education Capital Improvements (TC800)	229 - DCF-Extended Education	443 - TF-Extended Education Maintenance & Repair (TC803)	442 - TF-Extended Education Capital Improvements (TC802)

<sup>5</sup> 1-Not used. 2 - Use only when the Auxiliary is benefiting from the project. Auxiliary donations should be recorded to the enterprise fund benefitting from the donation or non-enterprise projects are to be recorded to CSU fund 550. 3- Permanent transfer of funds should use Transfer in/out accounts while loans are to use Due to/from accounts. 4- The default net asset category (NAC) of CSU fund 550 is 834 Restricted Expendable-Capital Projects. However, the Enterprise Funds default NAC is 881 Unrestricted and therefore a GAAP override for the restricted portion is required to NAC 834 Restricted Expendable-Capital Projects. 5- Mandatory IRA fee must be approved for this specific purpose. Revenues other than the mandatory IRA fee recorded in this CSU fund are not subject to this restriction.

- c. Fund-unique department ID 6270- Capital Projects – Capital outlay object code –account and mandatory/unique project identifier.
- d. For all NRM and CIMP projects, it is recommended to use the series of 607xxx. Additional information about project attributes is available at [CSU Legal Manual](#) [Chapter 15, Section 2.2.2 – PeopleSoft Project Attribute]
- e. For multi-funded projects, the expenditures must be recorded in the source fund at the voucher level. All claims must be processed within 30 days on bond-funded expenditures. The spending will be according to the hierarchy to meet spending benchmarks as follows:
  - Tax-Exempt bond or commercial paper funding: These funds should be spent first to meet the I.R.S. spending requirements.
  - Taxable Bonds: while taxable bonds do not have I.R.S. spend-down requirements, there is a borrowing cost. Campuses are advised to spend taxable bond proceeds promptly.
  - General Fund Deferred Maintenance: Campuses need to evaluate if a project has General Fund appropriation(s) with earlier available to or reversion dates than bond funds. If so, the spending of these funds needs to be coordinated with the timing in the spending of the bond funds.
  - Cash/Short Term Investments: Campus or Systemwide PayGo or Supplemental funding
  - Long Term Investments.
- f. The project I.D. format will follow the PeopleSoft Common Financial System (C.F.S.) project chart of accounts format of nine alphanumeric characters. The project charter is submitted to Accounting Office for review. Based upon GAAP regulations on capital assets, Accounting Office will determine the project I.D. appropriately.

PROJECT ATTRIBUTE TYPE	CIMP-CAPITAL IMPROVEMENT; NRM-NON RECURRING MAINTENANCE/REPAIR
PROJECT ID	MC - capitalized/DM – non-capitalized (2 characters)
FY	The fiscal year that runs from July 1 to June 30 (2 digits)
BUILDING	Initials of building/location (2-4 characters)
ENDING DIGITS	Number of the project at the location for the fiscal year (1-3 digits)
SAMPLE:	MC21ADM01 or DM21ADM01

- g. A comprehensive capital projects report updated after each fiscal month's close reflects funding and expenditures and projected expenses and revenues.
- h. The current financial information is taken from the PeopleSoft C.F.S., S.F. State's official ledger of record. Each month, the project manager projects expenditures; the project accountant reconciles and reviews the Financial Data Warehouse (F.D.W.) financial statements, and the accounting department projects financing costs (if the project is funded by debt).

- i. Direct salaries should never be charged to capital construction projects. Project management fees are recorded as internal professional fees, not as payroll expenditures. Only project expenses within the approved Budget may be charged to the project. The V.P. & C.F.O. of Administration & Finance must approve any exceptions to this procedure.
- j. Without prior approval, projects do not run in overdraft. Departmental reserves are the first source of funding for any unauthorized overdrafts.
- k. The project accountant will close out the capital project code no later than one year after occupying the facility or when it is declared substantially completed. If invoices or other payments remain outstanding, the project manager must contact accounting to request a delay in closing the project code.
- l. The status and financial position of capital projects will be reviewed regularly with the project owner, chaired by the management center.
- m. Project Funding: The project champion department is responsible for ensuring that adequate funding is available and regularly transferred to the project code to prevent overdrafts.
- n. With the support of the project accountant, project managers maintain the total project budget and track expenditures, prepare projections, estimate cash requirements, and account for the use of contingencies. The project manager reviews project estimates with the AVP of CPDC. The project accountant reviews monthly accounting system statements from F.D.W. for discrepancies. Project managers, financial owners, and the management center members meet quarterly to discuss all significant capital projects' financial status.
- o. After the capital fund is approved, the only new projects included as amendments will be projects that qualified as emergency projects.
- p. Capital project contingency funds should be tightly controlled to deal with unexpected project developments and should be included in the original estimated cost (no less than 10% of the construction estimated cost). All significant programmatic and owner-controlled scope changes that occur during the design or construction phase, which significantly impact the contingency or total project budget, must be approved by the appropriate department project requestor, and a new project charter change order must be issued and approved. The project manager will track all uses of project contingencies.
- q. Project managers monitor all project schedules and keep all interested parties informed of changes to the anticipated schedules.

## APPENDIX A: THE "STORYLINE"

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

**OUTLINE** – Provide a brief narrative of your operational service, significant achievements, organizational structure changes, 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 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 an assumption that your customer base will increase by 5% because of the following reasons or that the market can support an increase in the cost charged to customers for the following reasons. Please include appropriate supporting documentation (excel reports) related to your revenue projections in the business plan. Do not change the template calculations; 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 an increased 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.

**WORKFORCE PLANNING** – Provide a summary of any workforce planning changes.

For example, if you propose adding additional full-time employees, provide a summary of the positions, total anticipated costs (salary and benefits – see Appendix D), funding source(s) and appropriate 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 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.

Multi-year Plan subtotals indicate when a self-supported operation is drawing on carry-forward balances or when a projected surplus will be added to prior year carry-forward. 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 2018/19 and the next two fiscal years." Departments may also consider using reserves and fund balance as a temporary solution when there is a budgetary shortfall. If considering this option, please ensure that the net position is made whole again in future years.

## APPENDIX B: FUNDS INDEX

CABINET	FUND GROUPING NAME	FUNDS INCLUDED	DEPT IDS INCLUDED
All Cabinets	Operating Fund	NG001, NG025, NG100, NR101, SE001, SU001-SU004	All Dept I.D.s - SFCMP
All Cabinets	Cost Recovery	NR301	All Dept I.D.s - SFCMP
All Cabinets	Lottery	TLXXX	All Dept I.D.s - SFCMP
All Cabinets	Misc. Fees	TSxxx	All Dept I.D.s - SFCMP
University Enterprise	Downtown-Campus	TR109	6018
University Advancement	Grad Commencement	TS960	5066
Academic Affairs	College of Extended Learning (C.E.L.)	TC001, TC003, TC004, TC005	All Dept I.D.s - SFCMP
	Indirect Cost Recovery (I.D.C.)	NR201 (for historical information, refer to the footnote in "THE BUDGET WORKBOOK" for the 10 SPXXX funds)	All Dept I.D.s - SFCMP
	Instructional Related Activities (General I.R.A.)	TAXXX, excluding TA050, TA650-TA666	All Dept I.D.s - SFCMP
	Lottery	TLXXX	All Dept I.D.s - SFCMP
Student Affairs & Enrollment Management	Campus Recreation/ Mashouf Wellness Center	TA050, TR700, TT784	4017
		TU004	All Dept I.D.s - SFCMP
	Children's Campus	TR153, TR154	8117
	Athletics	NG001, TA650-TA666, TR040, TT050-64, US002-004, 006-009, 011-013, 015-017, 172	
	General I.R.A.	TA501	4010
	Lottery	TLXXX	All Dept I.D.s - SFCMP
	Student Union	TU001	4010

	Parking Services	TP001-TP004, TP021-26	All Dept I.D.s - SFCMP
	Residential Life	TD002	All Dept I.D.s - SFCMP
	Student Health Fund	TH100, TH201, TH202, TH302, TH303, TH304, TH305, TR640, TR641, TT541, TT543	All Dept I.D.s - SFCMP
Administration & Finance	Campus Service Card	TS902	All Dept I.D.s - SFCMP
	CCSC Facilities	TU007	All Dept I.D.s - SFCMP
	Indirect Cost Recovery (IDC)	NR201	6014
	Gator Pass	TS003	All Dept I.D.s - SFCMP
	University Housing Services	TD001, TD003-010, TR560	All Dept I.D.s – SFCMP

## APPENDIX C: 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, allowing for a more meaningful budget comparison.

### EXPENSES

When building a budget, resources should be identified for every line item representing 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 on the size of the operating unit's Budget and its operation nature. 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
	Consultant	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	I.T.- 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 <sup>6</sup>	67XXXX

## REVENUE

<sup>6</sup> 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 processed as Transfer Out.

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

REVENUE TYPE	ACCOUNT NAME	ACCOUNT
Athletics I.R.A.	I.R.A. Fee	501102
	AllowanceDoubtfulHigherEdnFees	501400
	Cost Recovery from CSU in 0948	580094
Campus Recreation	I.R.A. Fee	501102
	AllowanceDoubtfulHigherEdnFees	501400
	Contribution	503401
	Campus Union Fee	504008
	AllowDoubtfulHealthFeeCampus	504401
	Interest-State Smif	507001
	Interest-RMP	508001
	Misc Revenue	580090
	Cost Recovery from CSU in 0948	580094
	Cost recovery-revenue	580814
College Extended Learning	ContEdu-S/S Degree Prgm	502101
	ContEdu-Cert Prgm	502102
	ContEdu-Open University	502104
	CE-Special Session-Other	502105
	CE-Regular Non Credit	502301
	CE-CEU Credits	502303
	CEL Misc User Fees	502304
	AllowanceDoubtfulContEdnFees	502400
	Interest-State Smif	507001
	Interest-RMP	508001
	Misc Revenue	580090
	Cost Recovery from CSU in 0948	580094

	Cost Recovery from Auxiliaries	580095
Cost Recovery	Cost Recovery from CSU in 0948	580094
	Cost Recovery from Auxiliaries	580095
	Cost recovery-revenue	580814
General I.R.A.	I.R.A. Fee	501102
	AllowanceDoubtfulHigherEdnFees	501400
Housing Dining & Conf Services	Contribution	503401
	Rental	504001
	Facility Rental	504002
	Space Rental Revenue	504009
	Food Services	504010
	AllowanceDoubtfulAuxEnterprise	504400
	Interest-State Smif	507001
	Interest-RMP	508001
	Misc Revenue	580090
	Cost Recovery from CSU in 0948	580094
	Cost Recovery from Auxiliaries	580095
IDC	IDC Cost Recovery from CSU465	580818
Lottery	Interest-State Smif	507001
	Interest-RMP	508001
Parking	Parking Revenue	504003
	Parking Coin Gates	504004
	Parking Fines	504006
	AllowanceDoubtfulAuxEnterprise	504400
	Interest-State Smif	507001
	Interest-RMP	508001
	Cost Recovery from CSU in 0948	580094
	Cost Recovery from Auxiliaries	580095
Student Health	Student Health Fee	501005

	St support admin fee/facilities	501112
	AllowanceDoubtfulHigherEdnFees	501400
	Facility Fee	504007
	Interest-State Smif	507001
	Interest-RMP	508001
	Misc Revenue	580090
NR401 - Programs and Initiatives	No Revenues	n/a

#### APPENDIX D: CENTRALLY FUNDED BENEFITS

FUND	TYPE
NG001, NG025, NR101	Pool Benefits (centrally funded)
NR201, NR301, NR401, SUXXX, TSXXX, SG101	No Pool Benefits
Lottery, Instruction Related Activities (I.R.A.), and Other Trust Funds	No Pool Benefits