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 budget process, including critical dates, planning assumptions, contextual information, and links to campus tools Finance Data warehouse (FDW) and Planning Budgeting Cloud Service (PBCS) and resources.
The budget is an essential annual planning document for SF State.
Campus working assumptions
- Ensure a solid financial position for SF State to maintain its current service level
- Prevent the extension of base operations beyond current revenue capacities
- Maximize the university's ability to respond to favorable variances throughout the 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 the budget process by engaging unit planners to clarify plans and establish targets for the campus operating budget.

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 SF State to make the most of existing strengths or improve weaknesses in line with the campus strategic priorities.
- Sustainability
  - Continued enhancement of the budget model
  - University- position management in alignment with campus hiring plans
  - Financial resource realignment with strategic, academic, and capital plans
  - Cost structure analysis and performance targets

- Transparency
  - Manage data-informed decisions; focus on the all-inclusive 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, assumptions, scenario-driven, multi-year process aligns with our campus's strategic financial planning. The processes involved in reaching these goals influence the distribution of campus resources.

SF State takes a prudent approach to projecting revenues given current uncertainties due to the external environment. Base increases to the operating budget are funded only by reallocating 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.

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 Vice Presidents have great latitude in reallocating funds within their areas of responsibility

The Budget Administration and Operations (BAO) office, in collaboration with Student Affairs & Enrollment Management and Academic Resources, advises on enrollment planning, campus tuition, and fees revenue, expenditure assumptions, budget considerations, university-wide priorities relative to resource allocations, and institutional policies relating to finances.

SF STATE BUDGET PLANNING USE OF THE PLANNING AND BUDGETING CLOUD SERVICE (PBCS).

The campus Planners (the users of the solution are called planners) will plan and develop budgets. Roll-up information in the planning tool-PBCS has five central dashboards for planning and budgeting in support of all funds budget processes:

- 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 (OE) 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.

FY 22-23 includes an additional model open to campus planners. With the assistance of the budget office, the campus planners are trained on the PBCS Multi-Year Plan (MYP) module. Dates for training will be communicated on the PBCS website.

After campus operating budget submission, the self-support unit's "Storyline" narrative template is later communicated and distributed to planners.

BUDGET CYCLE
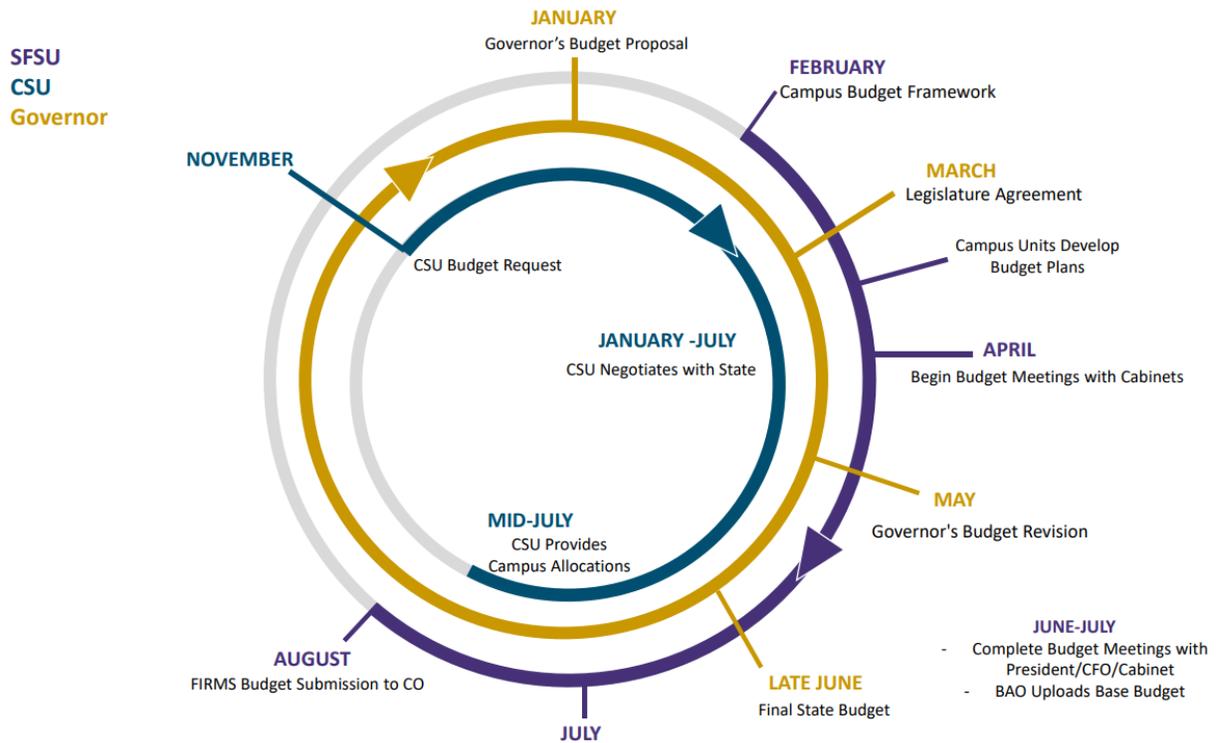
After the Governor's Budget Proposal in January, SF State's budget development and budget framework start in February. Campus Units develop budget plans in March and begin budget meetings with cabinets and VP in April. The California State University (CSU) will issue preliminary campus budget allocations in a coded memo called 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, SF State must submit its final budget plan to the CSU. The Chancellor's Office consolidated the CSU Budget and delivered it 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, including 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 UBC meeting where the CFO presents the preliminary planning and budget calendar.

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

For FY 2022-23, the self-support units develop multi-year plans that include an annual budget and future fiscal year projections in the PBCS's newly developed model Multi-Year Plan (MYP).

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 BAO office later aggregates the individual unit budgets 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 processes.

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 PBCS, the BAO office conducts a thorough analysis of all of the budget mechanisms, which enable the following:

- Review and discussion with President/CFO/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

The operating budgets for each unit are reviewed in-depth to ensure that the allocation amounts agree. 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 other budget elements are analyzed to determine if the unit appropriately applied the assumptions provided earlier in the process and explain any variances. Once the President has reviewed and approved the annual working budget, it is 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
- Multi-year plan for self-support units

REPORTING REQUIREMENTS

The campus budget reporting requirements comprise of three parts:

1. **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 PBCS:
- DepID – A division operating budget should be thoroughly planned at the DepID level (level in FDW 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 current fund. 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 SF State University PBCS Manual at:
https://budget.sfsu.edu/sites/default/files/documents/SF_PBCS_User_Guide_as_of_2021-02-26_1.pdf

2. **Multi-Year Plan financial outlook**
The Multi-Year Plan (MYP) Report is included in the PBCS. The report format provides Revenue and Expenses by account, by fund grouping; (see Fund Chart Index in Appendix B). The self-support unit plans the next five fiscal years (one budget and four years planning).

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 29th	BAO	Upload of HRMS Roster in SF_PBCS in preparation for the budget
Continually during the budget process	Training and Q&A sessions	March to May	BAO	These sessions provide training on the 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)	The Operating Budget Planner Submission is 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 CFO.	By TBD.	Planning Units Business Managers and VPs meet with CFO and President	VPs 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 Operating Budget get finalized. Upload the base budget by July 1, 2021, in the CFS system.

June-July	Multi-Year -Plan report	1 week after accounting month is close	BAO	MYP roll out training sessions with campus planners (FY 22-23 only self-support units)
July	Multi-Year-Plan report due	2 weeks	Cabinets/Planners	Multi-Year Plan report, narrative template, and reserve & carry-forward planning

INSTRUCTIONS & GUIDELINES FOR "PBCS BUDGET PLAN"

GUIDELINES

PBCS is a detailed compilation of the data input to the units to rapidly prepare 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 ongoing or one-time (only one to three years). 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" (TBD)[1] .

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 another campus department. New one-time funding can be for Salaries & Wages (S&W) and Operating Expenditures & Equipment (OE&E). If any funding is be placed in S&W, a portion of the new funding must be allocated for staff benefits.

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[1] The process is still under review at the President's cabinet

PERSONNEL BUDGETING

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

All permanent positions are budgeted for an entire fiscal year and aligned with unit staffing plans. The entire twelve months of funding for each position must be budgeted 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.

VERY IMPORTANT: After the budget is submitted and approved, all positions without an associated budget (zero amount) in PBCS will be inactivated in the CHRMS (Common Human Resource Management System).

GENERAL SALARY INCREASES FUNDING

FOR CSU OPERATING FUND

The campus funds general salary increases (GSI) for general funded units. Funding can be allocated at any time of the fiscal year. 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 the bargaining unit process typically reflect campus administrators' decisions and are not funded centrally. Some examples would be faculty and staff promotions, in-classification-range progressions, reclassifications, and reassignments and must be planned in 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

FOR SELF-SUPPORTS (TRUST FUNDS)

All salary increases must be funded within existing resources. The units should include any anticipated compensation increases awarded during the fiscal year when developing the budget.

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 housing allowances, cell phone allowances, and auto allowances.

BENEFITS

Self-support operations (trust funds) 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 SF_PBCS, the benefits are calculated at the overall rate based on the assumptions. Hence, there is no need to make additional calculations outside the PBCS system.

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 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

Units' funding transfer represents the transfer or receipt of funding within the planning unit's internal departments (Cabinet). The transfers must net to zero across the planning unit (Cabinet). Please budget using historical trends and any known changes.

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 must be budgeted using specific account codes. In supporting the planning department's training and travel, you can use historical information by running reports in Finance Data Warehouse (FDW).

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 CSUs Funds and 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. The ongoing revenues can be considered "base" revenues for self-supported units. The revenue account should outline revenues.

Self-supported operations must submit a balanced budget within their planned resources(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 VPs are responsible and fiscally accountable for using 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 CFS. "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 must follow the CO ICSUAM reserve policy.
http://www.calstate.edu/icsuam/documents/section2000.pdf

The Cabinet must identify how to expend prior years (PY's) carry forward funds. List 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.

PBCS BUDGET PLAN INSTRUCTIONS

The data source is from the PBCS solution. An additional instruction on planning in PBCS is provided to you on the 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

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 navigating FDW to run historical information on revenue are described below.

Data Warehouse Instruction

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

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

REPORT FILTERS	FINANCIAL SUMMARY BY YEAR
Business Unit	SFCMP
Fiscal Year	Between: 2 Years Prior – Current Year
Period	From: 1 to 12 (Note: Current year information will only include YTD data)
Account Type	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: FDW – 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	Fiscal Year		Period From	Period To	Account Type	Account Category	Budget Ledger	Fund CF Status
SFCMP - San F ▼	Between 2017 ▼ - 2019 ▼		Between 1 ▼ - 12 ▼		50 - Revenues ▼	--Select Value-- ▼	Standard Budg ▼	--Select Value-- ▼

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

NOT Fund	NOT Dept ID	NOT Account	NOT Project	NOT Program	NOT Class	NOT Acct Cat
NOT --Select Value-- ▼	NOT --Select Value-- ▼	NOT 570000;570403 ▼	NOT --Select Value-- ▼	NOT --Select Value-- ▼	NOT --Select Value-- ▼	NOT --Select Value-- ▼

◢ Advanced Filters

Dept Tree	Dept Level 1	Dept Level 2	Dept Level 3	Dept Level 4	Dept Level 5
DEPART_ROLL ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼

Fund Tree	Fund Level 1	Fund Level 2	Fund Level 3	Fund Level 4	Fund Level 5
--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼

Account Tree	Acct Level 1	Acct Level 2	Acct Level 3	Acct Level 4	Acct Level 5
--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼

Project Tree	Project Level 1	Project Level 2	Project Level 3	Project Level 4	Project Level 5
--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼

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

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

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

Program CF Att Type	Program CF Att Val	Class CF Att Type	Class CF Att Val
--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼

Fund Proc Type	CSU Fund Type	Approp Rev Dt	Approp Avl To	State GL Acct	GAAP Nat Class
--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼

SCO Fund	SCO Sub Fund	CSU Fund	FIRMS Object	FIRMS Project	GAAP NAC	NOT CSU Fund
--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	--Select Value-- ▼	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:	Column 2:	Column 3:	Column 4:	Column 5:	Column 6:
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Fund Fdescr	Dept Fdescr	Acct Fdescr	Hide

Select Report View: Summary by Year (Actuals)   OK

Dept Level 3 Fdescr	Dept Level 4 Fdescr ▲▼	Fund Fdescr	Dept Fdescr	Acct Fdescr	Actuals		
					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 GL compensation.

BUDGETING FOR POSITIONS

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

POOL POSITIONS[2] 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 that any changes in PBCS are for budgeting purposes only. The budget office does not change the employee's/position status based on the input by campus planners in PBCS. ETRAC needs to be submitted in HRMS on each position modification in PBCS.

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[2] 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 inactivated.

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 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 recuperate 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 CO 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 PBCS Budget Plan. Refer to Appendix C - Required Levels of Budgeting for Revenues and Expenses for the accounts 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 (FDW) instruction that will give you your unit historical trends.

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

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

Sample: FDW – Financial Summary by Year

Financial 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:	Column 2:	Column 3:	Column 4:	Column 5:	Column 6:
Dept Level 3 Fdescr	Dept Level 4 Fdescr	Fund Fdescr	Dept Fdescr	Acct Fdescr	Hide

Select Report View: Summary by Year (Actuals)

Dept Level 3 Fdescr	Dept Level 4 Fdescr ▲▼	Fund Fdescr	Dept Fdescr	Acct Fdescr	Actuals 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

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CAMPUS MULTI-YEAR PLANS FOR OPERATIONS

This fiscal year FY2022-23 the campus multi-year plans will be submitted after the units submit the budget plan in PBCS Budget Plan. The BAO office provides the campus planners with training for the newly developed PBCS model MYP.

A campus multi-year plan is a fiscal management and planning tool requested of all campuses. Self-support and auxiliary units are asked to submit an updated business plan annually that highlights the fund(s)/operation's financial position. The template for auxiliaries is provided in the manual below.

The plan should include 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
Academic Affairs Cabinet
      Operating Fund
      College of Extended Learning (CEL.)
      Indirect Cost Recovery (IDC.)
      NR401 – One-time Programs and Initiatives
      Lottery
      MBA 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 (UPD)*
      Athletics Division (all funds, including scholarships)
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 must 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 "MYP 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 for self-supported operations is also included in the Budget Manual for displaying financial information. Budgets for self-supported operations are uploaded in CFS, and any adjustments from the original adopted budget plan will be processed in the Current Budget.

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

CAMPUS MULTI-YEAR PLAN TEMPLATE[3] FOR AUXILIARIES

San Francisco State University.
FY 21-22
SFCMP: Campus Multi Year Plan Report for Operating Fund and Self-Support Operations

	Actual. FY 17-18 YearTotal (a)	Actual. FY 18-19 YearTotal (b)	Actual. FY 19-20 YearTotal (c)	Original Budget. FY 20-21 YearTotal (d)	Revised Budget. FY 20-21 YearTotal (e)	Actual. FY 20-21 July to February (f)	Projection. FY 20-21 March-June. (g)	Open Commitments FY 20-21 March-June. (h)	Projection Total. FY 20-21 YearTotal. (i = f+g+h)	2020/21 Projection change from 2020/21 Revised Budget Amount (j=i-e)	Percent (k=j/e)	Budget Request FY 21-22 YearTotal. (l)	Planned FY 22-23 YearTotal. (m)	Planned FY 23-24 YearTotal. (n)	Planned FY 24-25 YearTotal. (o)	Planned FY 25-26 YearTotal. (p)	2021/22 Budget Request change from 2020/21 Revised Budget Amount (q=i-e)	Percent (r=q/e)	2021/22 Budget Request change from 2020/21 Projection Amount (s=l-i)	Percent (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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
606803-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 Agncy.	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%**
660B09-Carry-Forward: Other Expenses				(350,000)	22,854,303					(22,854,303)	-100%						(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	-	2,591,446	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		-																		

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[3] 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 FDW 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 FDW to obtain this data.
c	Year total actuals for the prior year. Use the 'Financial Summary by Year' under the Financial Reporting in FDW to obtain this data.
d	Current fiscal year Original Budget. This can be found in Manage My Budget as of Period in FDW.
e	Current fiscal year Revised budget. This can be found in Manage My Budget as of Period in FDW.
f	Actual data for current YTD. Use the 'Financial Summary by Year' under the Financial Reporting in FDW 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. Column i = Column f+ Column g + Column h
j	Dollar amount Projection change from 2018/19 Revised Budget. Column j = Column i – Column e.
k	Percent amount Projection change from 2018/19 Revised Budget. Column k = Column j / 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. Column q = Column i – Column e.
r	Percent amount Budget Request change from current year Revised budget. Column r = Column q / Column e.
s	Dollar amount Budget Request change from current year Projection. Column s = Column l – Column i.
t	Percent amount Budget Request change from current year Projection. Column t = Column s / Column i.

APPENDIX A: THE "STORYLINE"

The purpose of the storyline is to describe 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 <u>collecting fees</u> (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 where the revenues will be posted.

Multi-year Plan subtotals indicate when a self-supported operation draws on carry-forward balances or when a projected surplus will be added to the prior year's carry-forward. However, the campus financial system's adopted budget for self-supported operations is a little different.

Budgeted revenues MUST equal budgeted expenditures in the Original Budget scenario for self-supported operations.

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 for a budgetary shortfall. Please ensure that the net position is made whole again in future years if considering this option.

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 (IDC.)	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 IDs – 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. Due to their larger size and complexity, other budget units will have additional line items, even those listed here.

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 [4]	67XXXX

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

REVENUE

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

REVENUE TYPE	ACCOUNT NAME	ACCOUNT
Athletics IRA.	IRA 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.	IRA 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 (IRA), and Other Trust Funds	No Pool Benefits