



SAN FRANCISCO
STATE UNIVERSITY

University Budget Committee

October 26, 2022

Welcome!

UBC members: Please ensure our full name shows and add “member” before your name.

UBC guests: Please ensure your full name shows and add “guests” before your name

All: Please use the “raise hand” function for questions

Public forum is at approximately 11:30 AM

We'll do our best to address questions posted in the chat

Today's presentations will be posted to the UBC webpage by Friday, October 28

RSVP to ubc@sfsu.edu to attend UBC Office Hours Friday 10:00AM for Staff and Faculty/MPP's

Next UBC meeting

Thursday, November 17, 2022

10:00 AM – 12:00 PM via Zoom

Welcome

from UBC Co-Chairs

Amy Sueyoshi

Provost & Vice President
Academic Affairs

Jeff Wilson

Vice President & CFO
Administration & Finance

Share Your Thoughts

UBC Meetings

Attend
And participate
in the public
forum

UBC Office Hours

Virtual
UBC member &
peer-hosted
on Fridays
after UBC

By Email

UBC@sfsu.edu
Shared with
UBC Steering
Committee

Personally

Reach out to a
member and
they can share
Their
knowledge
or bring your
input back to
UBC

UBC Webpage

<https://adminfin.sfsu.edu/ubc>

Click on the

Feedback and Questions

button

UBC Office Hours

Members of the University Budget Committee (UBC) invite you to attend UBC office hours to provide your feedback on meeting presentations, to suggest topics for future meetings, to discuss university budget-related questions, etc. This is an opportunity to dialogue directly with your UBC member-peers, as sessions are offered specifically for staff and faculty/MPPs.

UBC OFFICE HOURS

For MPP/Faculty and Staff Sessions
Friday, October 28, 2022
10:00 AM – 11:00 AM via Zoom

RSVP to: ubc@sfsu.edu

All meetings take place via Zoom

AGENDA

Welcome/Office Hours/Agenda Review	Wilson
Member rollcall	UBC staff
Minutes Approval (September 20, 2022)	Wilson
President's Message	Mahoney
Updates/Informational Item	
<ul style="list-style-type: none">• Carryforwards, Designated Balances, and Reserves<ul style="list-style-type: none">○ Member Forum○ Public Forum	Wilson

AGENDA

BREAK (5 min)

Enrollment update

Katie/ Sutee

- Member Forum
- Public Forum

Announce Elected Steering Committee Members

Wilson

Public Forum

ALL

Member Rollcall

Approval of Minutes

September 20, 2022

All past meeting minutes can be found on the UBC Webpage

President's Message

Carryforward, Designated Balances, and Reserves

Carryforward, Designated Balances, and Reserves

Agenda

1. Context
2. Terminology
3. 3-year Data Comparison
4. Conclusions
5. Questions and Discussion

Carryforward, Designated Balances, and Reserves

Agenda

1. Context
2. Terminology
3. 3-year Data Comparison
4. Conclusions
5. Questions and Discussion

Carryforward, Designated Balances, and Reserves

Context (and terminology) is important for understanding this presentation.

- This information is as of **June 30, 2022** – a snapshot of data recorded for closing the Fiscal Year (FY) 2021-2022 financial books.
- This information is presented consistent with CSU reporting requirements so that it aligns with publicly-available data from the CSU at <https://www.calstate.edu/csu-system/transparency-accountability/financial-transparency-portal>

Carryforward, Designated Balances, and Reserves

Agenda

1. Context
- 2. Terminology**
3. 3-year Data Comparison
4. Conclusions
5. Questions and Discussion

Carryforward, Designated Balances, and Reserves

Terminology

Carryforward (or Cumulative Budget Balance Available [BBA])

Cumulative = Prior Years BBA plus Current Year BBA

The current and cumulative difference (i.e., balance) between budgeted expenditures and actual expenses; carryforward are unused, one-time, non-recurring funds.

Expenditures is a budget term; actual expenses is an accounting term

Carryforward, Designated Balances, and Reserves

Terminology

Designated Balances

How carryforward is classified or categorized for financial reporting purposes. Carryforward remains in its division (e.g., Academic Affairs, SAEM). Divisions are responsible for managing their carryforward.

This is primarily used for required CSU financial accounting reporting and is how carryforward is reported at www.calstate.edu.

Carryforward, Designated Balances, and Reserves

Terminology

Reserves

The portion of designated balances that is centrally classified to support the campus's financial health; self-support auxiliaries are also required to report reserves. General Operating Fund reserves are recorded at the University level – not in a division of unit.

Carryforward, Designated Balances, and Reserves

Terminology – Note

Reserves and carryforward are used to refer to the same thing. They are different: carryforward is the result of budgeted vs. actual; reserves are designated carryforward.

Carryforward, Designated Balances, and Reserves

Terminology

**Divisions/
Colleges/
Units**

Carryforward > Categorized as Designated Balances

**University
Wide/Central**

Carryforward > Categorized as Designated Balances and Reserves

Carryforward, Reserves, and Designated Balances

Terminology – Notes – General

- **Carryforward**, without context and planning, may be perceived as excess funding, poor planning, and inefficient budgeting.
- **Reserves** should be healthy enough to mitigate economic downturns but not too excessive to indicate hoarding of resources. Generally recommended range is between 25% and 50% of operating expenditures for a university or about 3 to 6 months annual operating expenses.

Carryforward, Reserves, and Designated Balances

Terminology – Notes – SF State specific

- Units designate carryforward balances for transparency reporting purposes.
- Designations should be supported with reasonably documented plans but that is currently not a requirement.

Carryforward, Designated Balances, and Reserves

Agenda

1. Context
2. Terminology
- 3. 3-year Data Comparison**
4. Conclusions
5. Questions and Discussion

Carryforward, Designated Balances, and Reserves

3-year Data Comparison

- Amounts are as of June 30 of each year.
- Amounts include all **General Fund** balances:
 1. Operating Fund
 2. Recovered Indirect Costs
 3. Cost Recovery
 4. Accumulated Carryforward
 5. General Fund mini-grants

Carryforward, Designated Balances, and Reserves

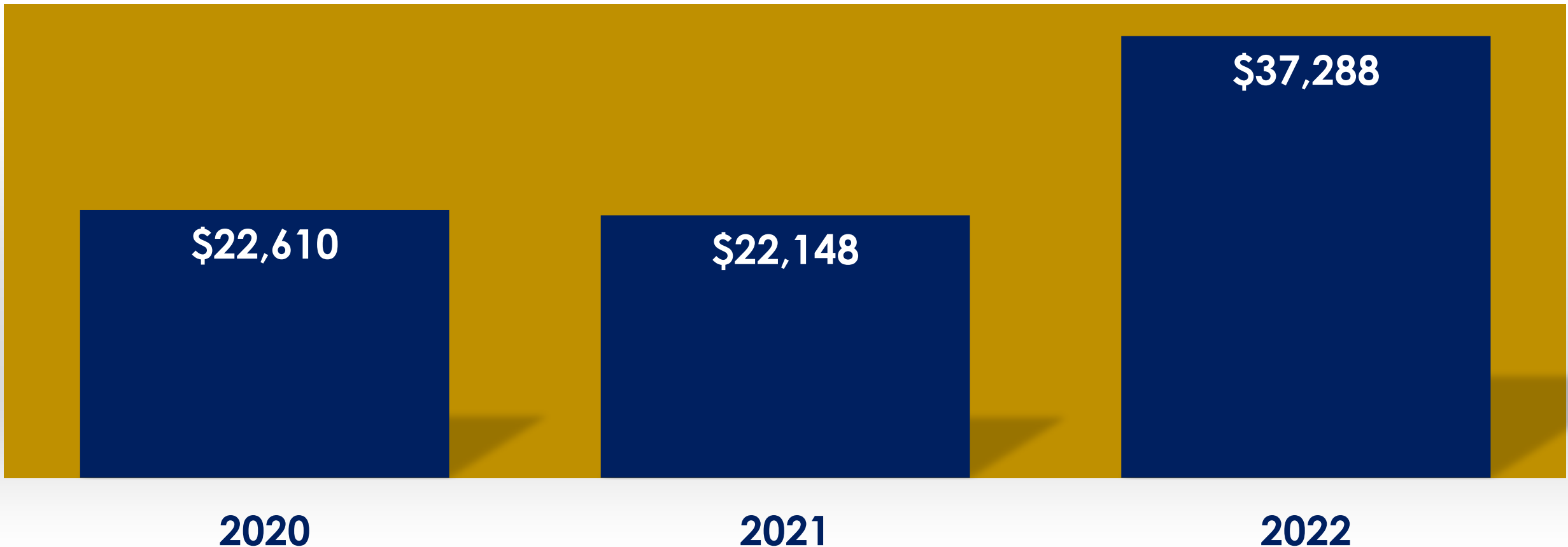
General Fund Carryforward – June 30, 2022

(All \$ in 000s)

Division	FY2019-20	FY2020-21	FY2021-22
Academic Affairs	\$22,610	\$22,148	\$37,288
Administration & Finance	-1,100	3,117	5,883
Office of the President	926	522	814
Student Affairs & Enrollment Management	6,207	8,470	13,039
University Advancement	1,618	1,804	2,575
University Enterprises	1,157	1,093	955
University Wide	15,329	15,516	32,417
Total	\$46,746	\$52,670	\$92,972

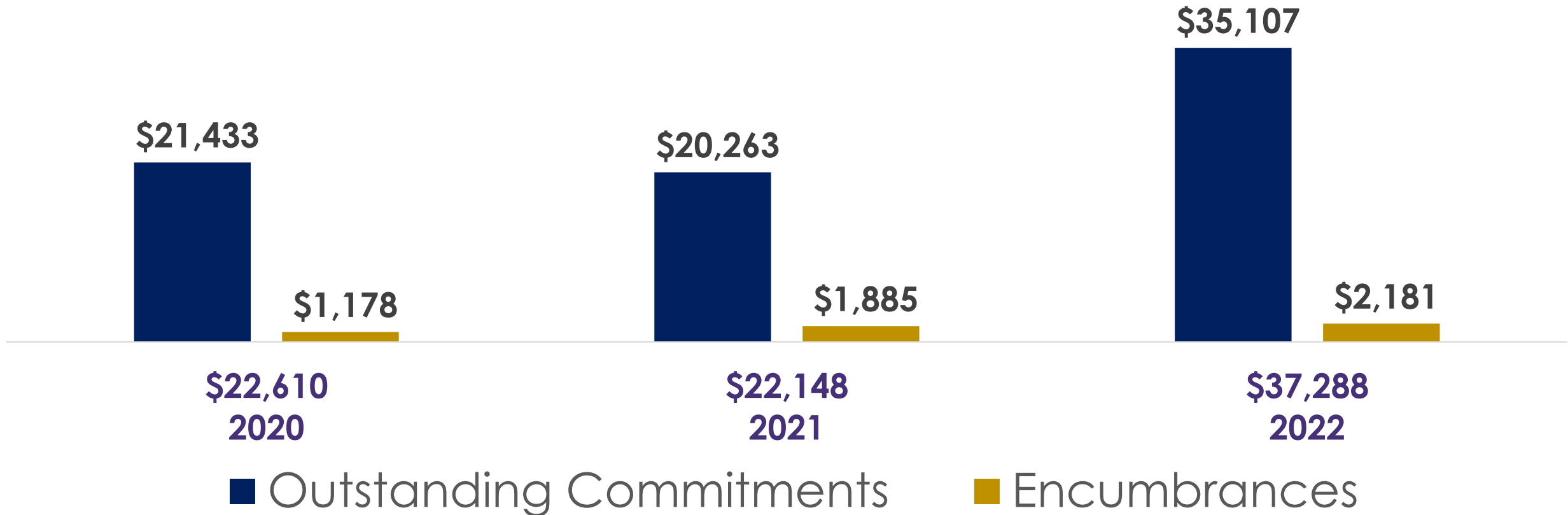
Carryforward, Designated Balances, and Reserves

Academic Affairs – Carryforward



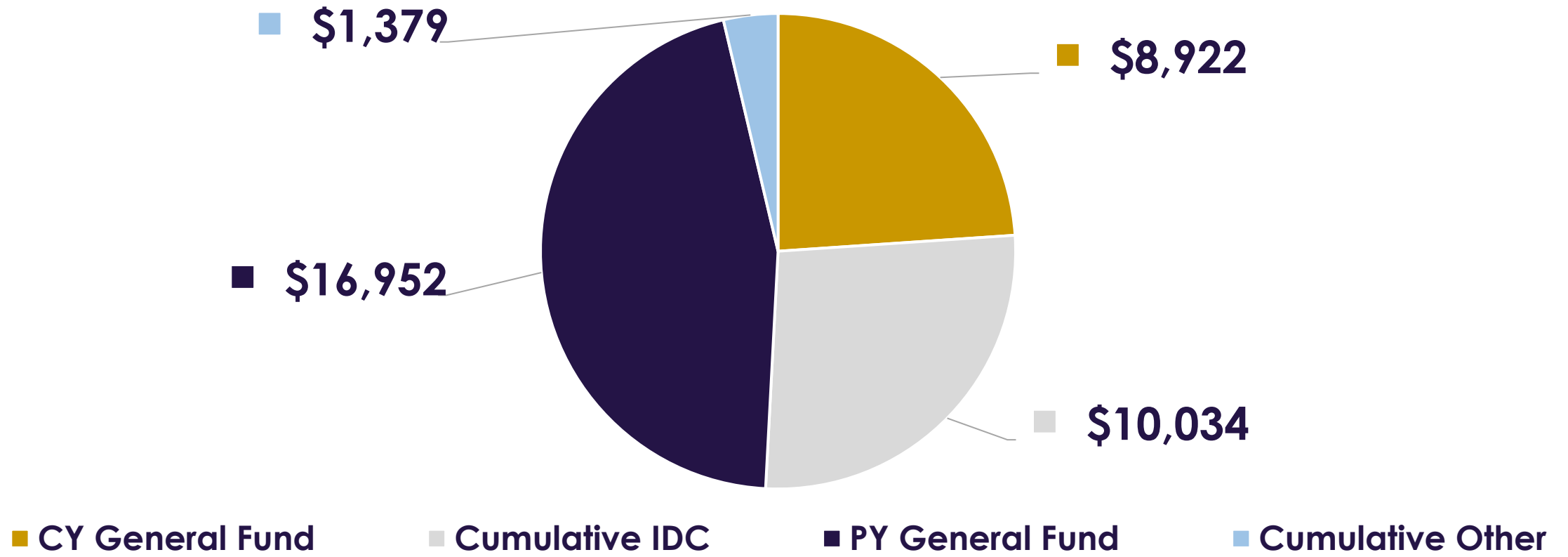
Carryforward, Designated Balances, and Reserves

Academic Affairs – Designated Balances



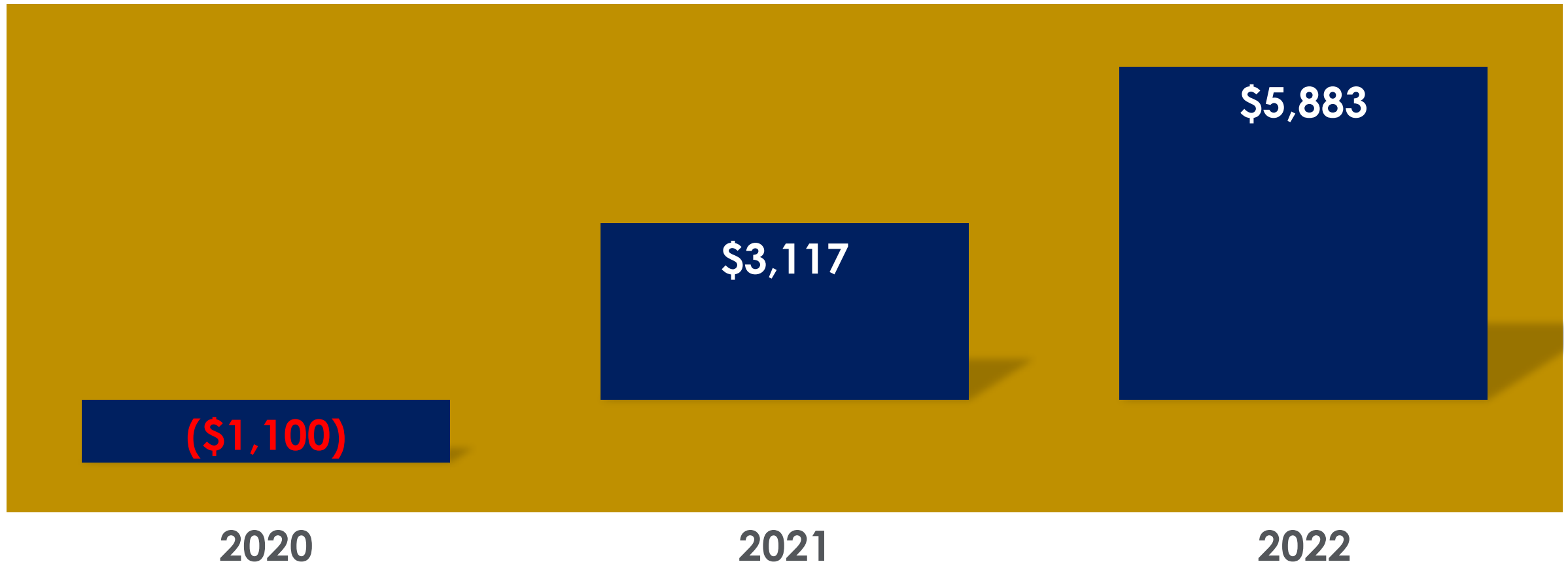
Carryforward, Designated Balances, and Reserves

2022 Academic Affairs - Designated Balances (BBA by Fund)



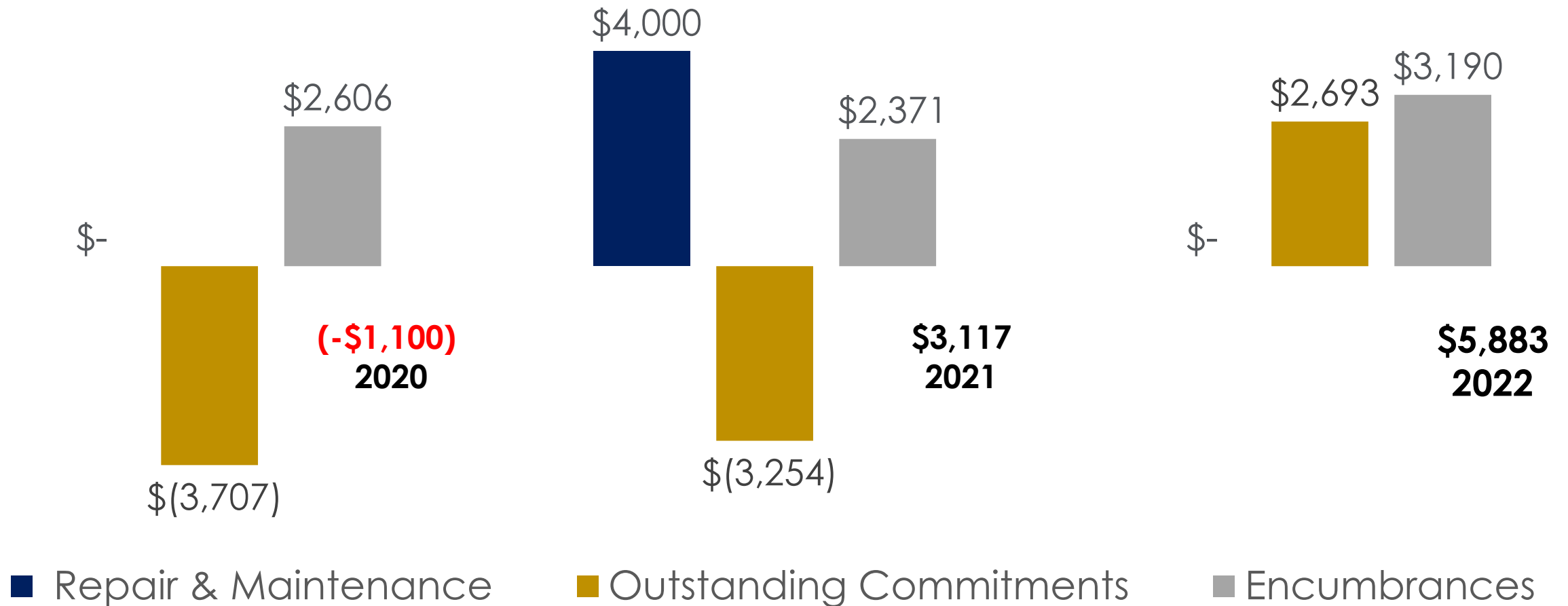
Carryforward, Designated Balances, and Reserves

Administration & Finance – Carryforward



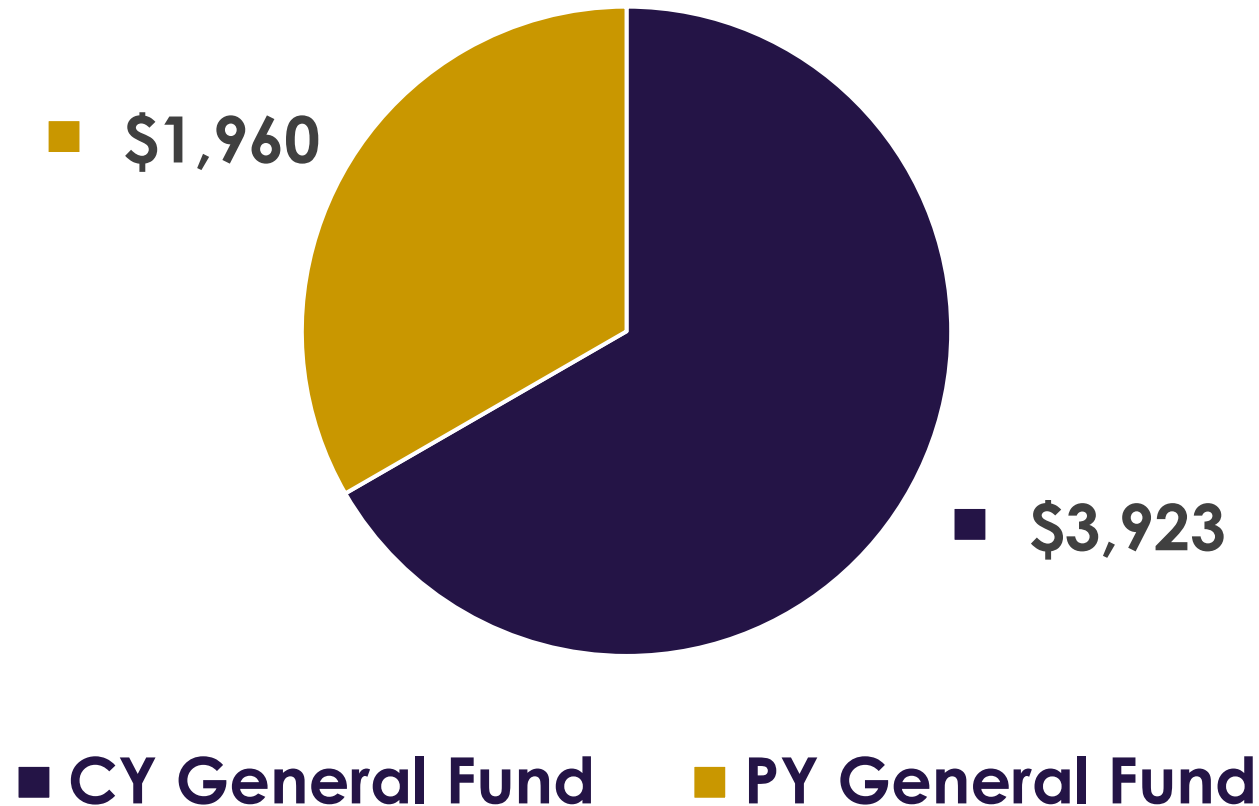
Carryforward, Designated Balances, and Reserves

Administration & Finance – Designated Balances



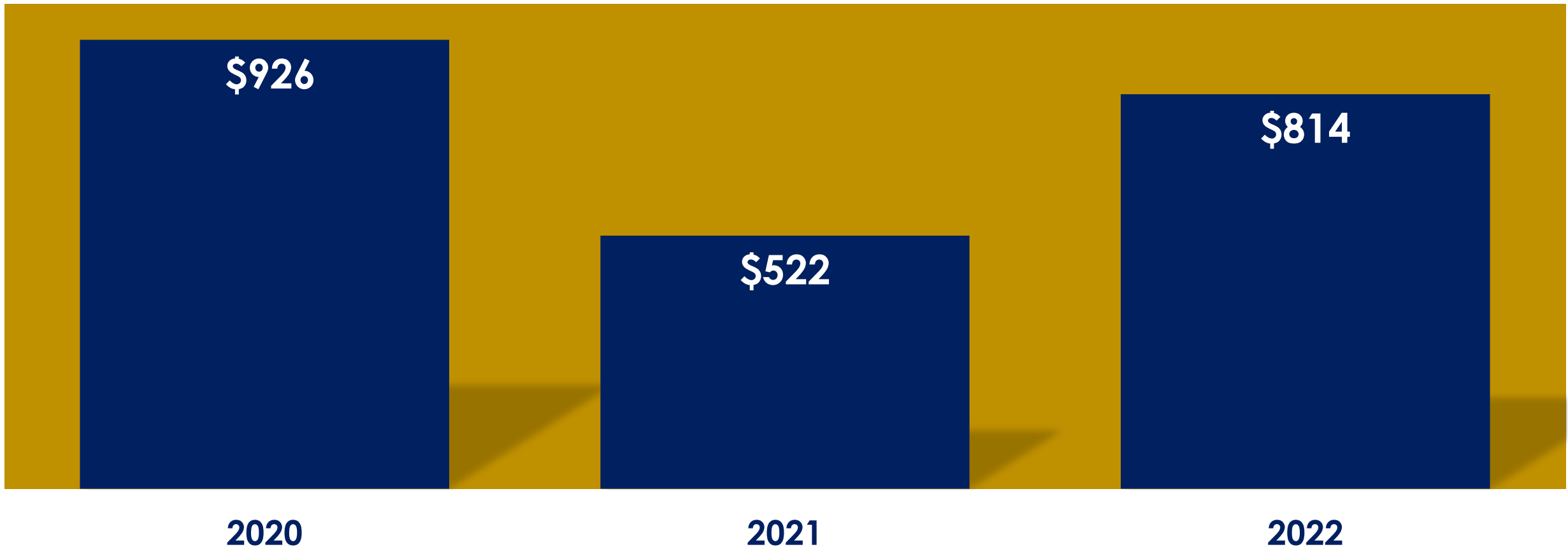
Carryforward, Designated Balances, and Reserves

2022 Administration & Finance - Designated Balances (BBA by Fund)



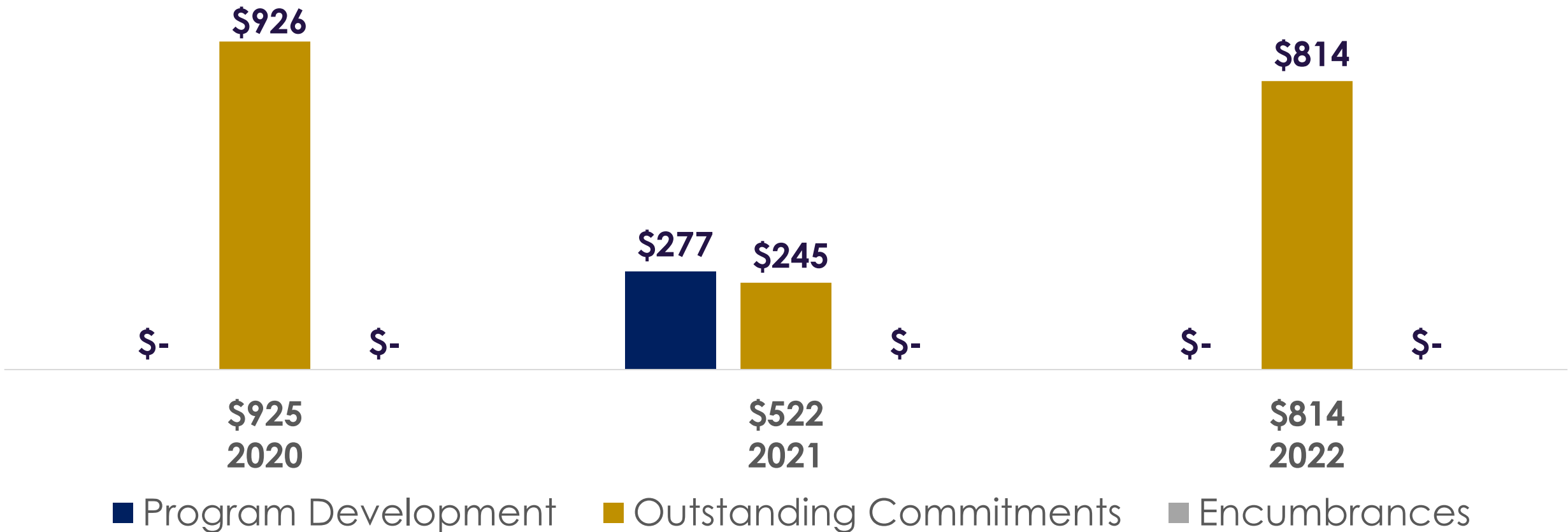
Carryforward, Designated Balances, and Reserves

Office of the President – Carryforward



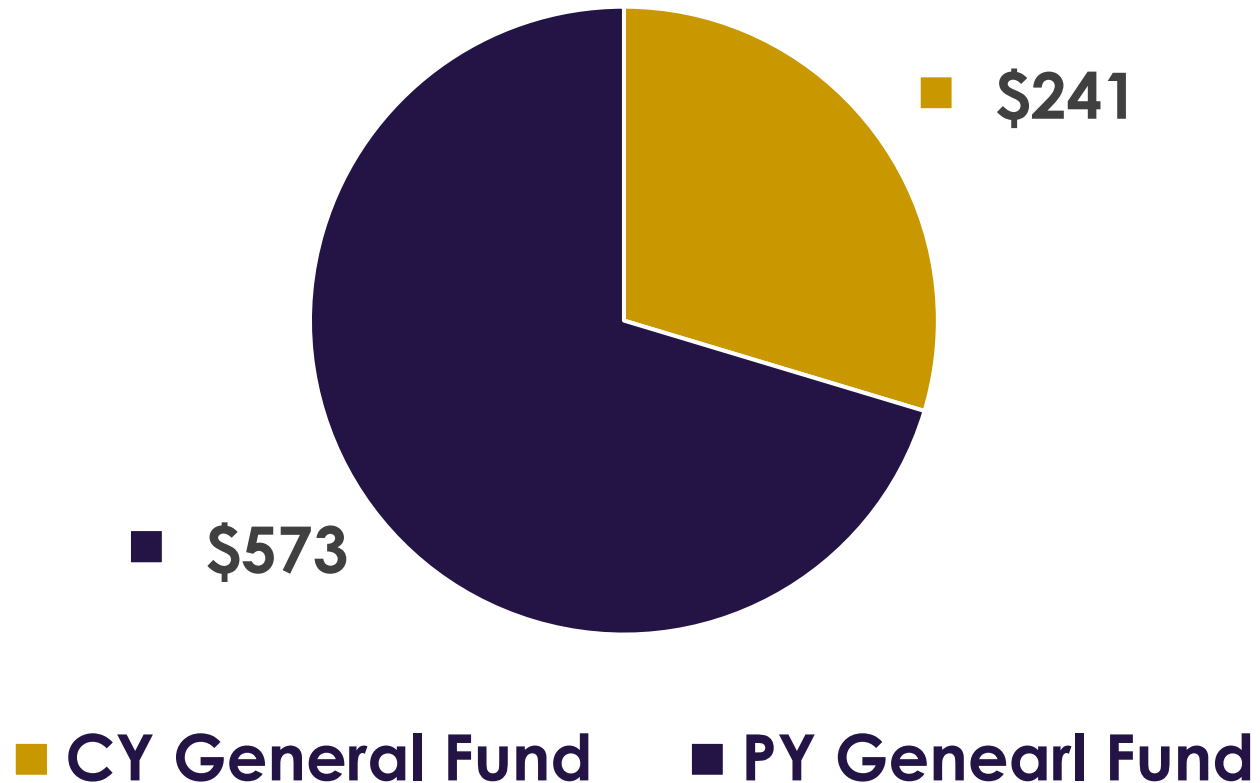
Carryforward, Designated Balances, and Reserves

Office of the President – Designated Balances



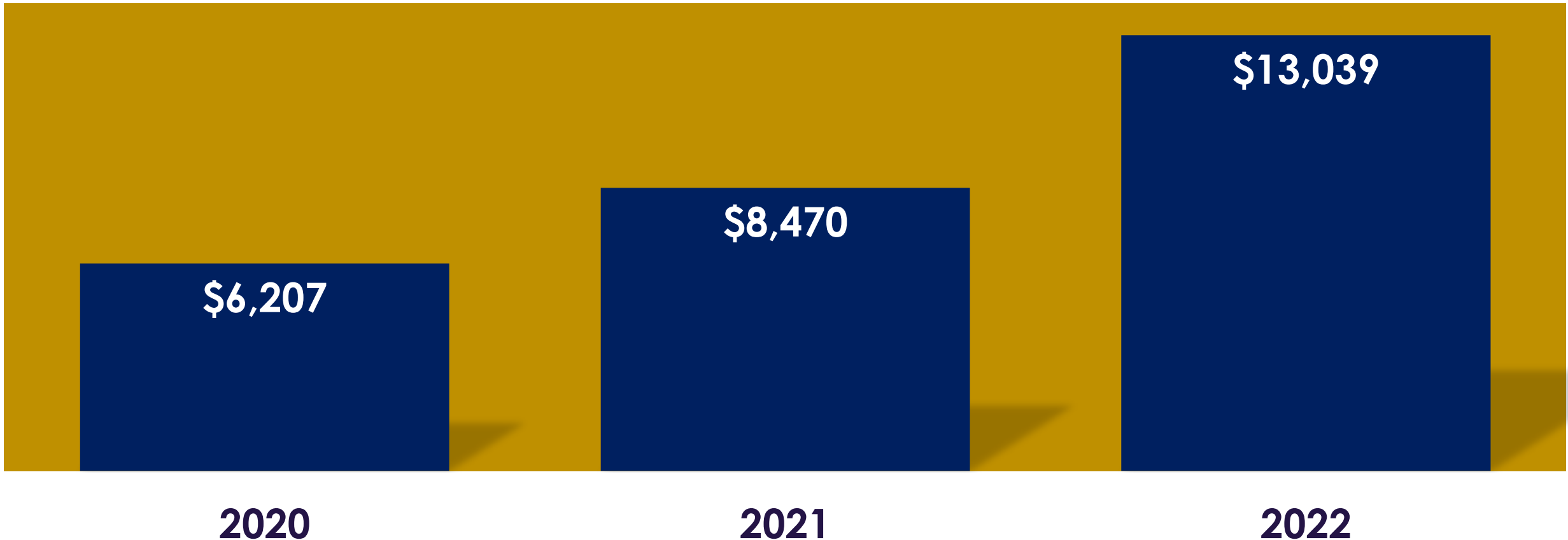
Carryforward, Designated Balances, and Reserves

2022 Office of the President - Designated Balances (BBA by Fund)



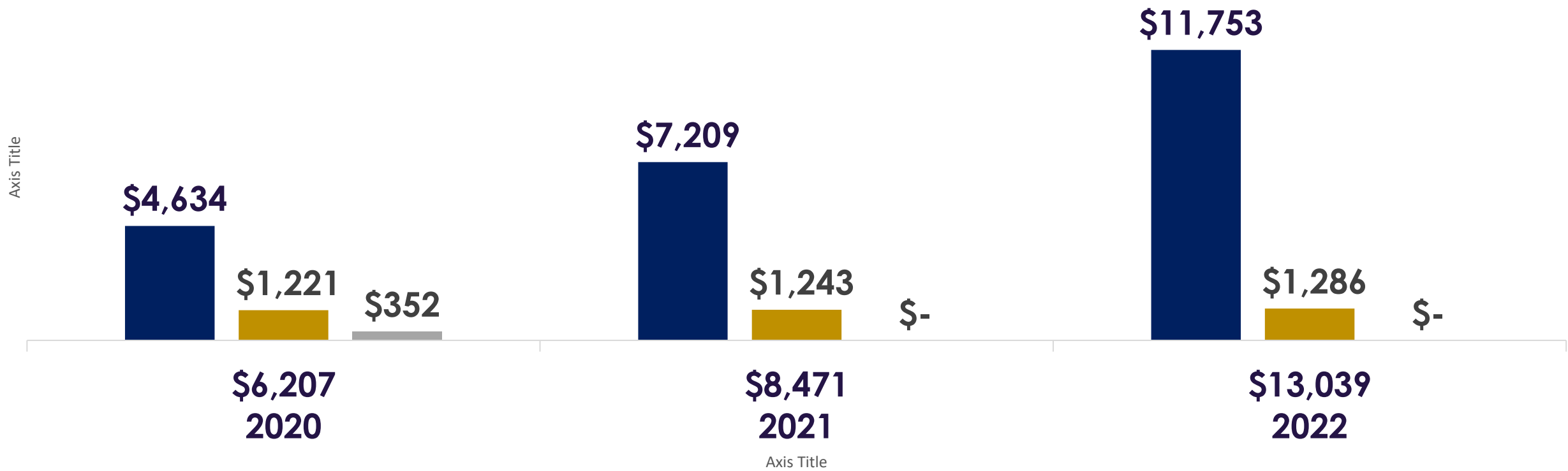
Carryforward, Designated Balances, and Reserves

Student Affairs & Enrollment Mgmt. – Carryforward



Carryforward, Designated Balances, and Reserves

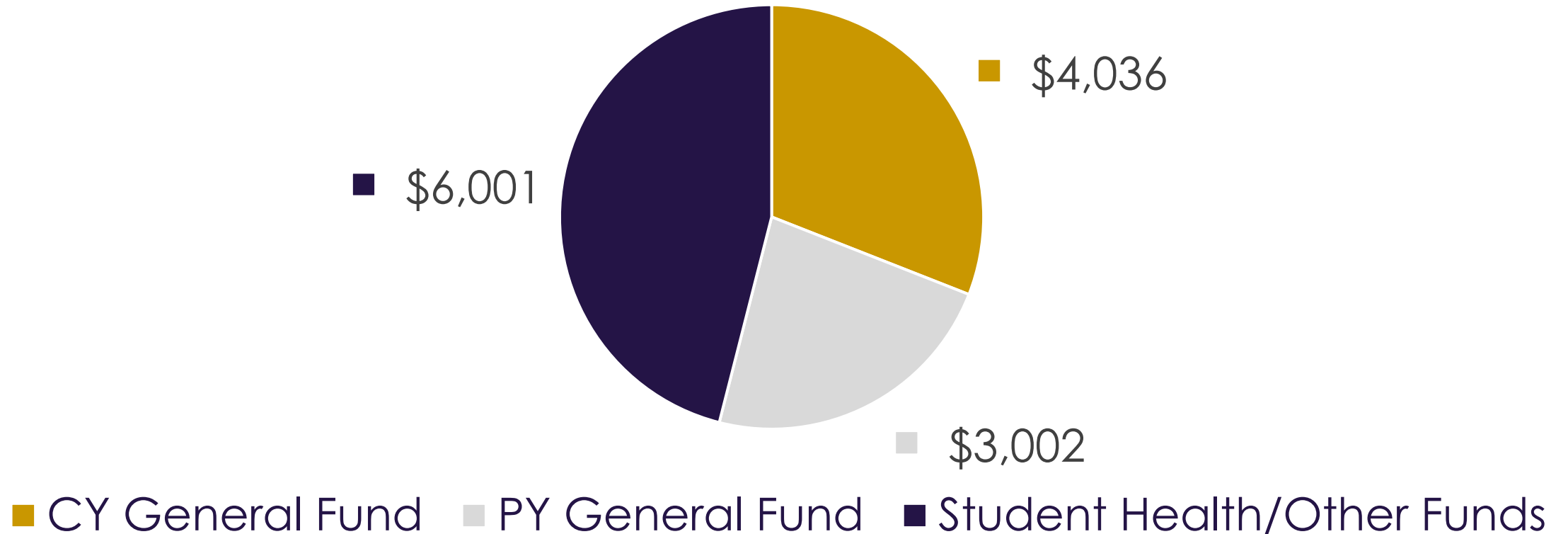
Student Affairs & Enrollment Mgmt. – Designated Balances



■ Outstanding Commitments ■ Encumbrances ■ Economic Uncertainty

Carryforward, Designated Balances, and Reserves

2022 Student Affairs & Enrollment Management - Designated Balances (BBA by Fund)



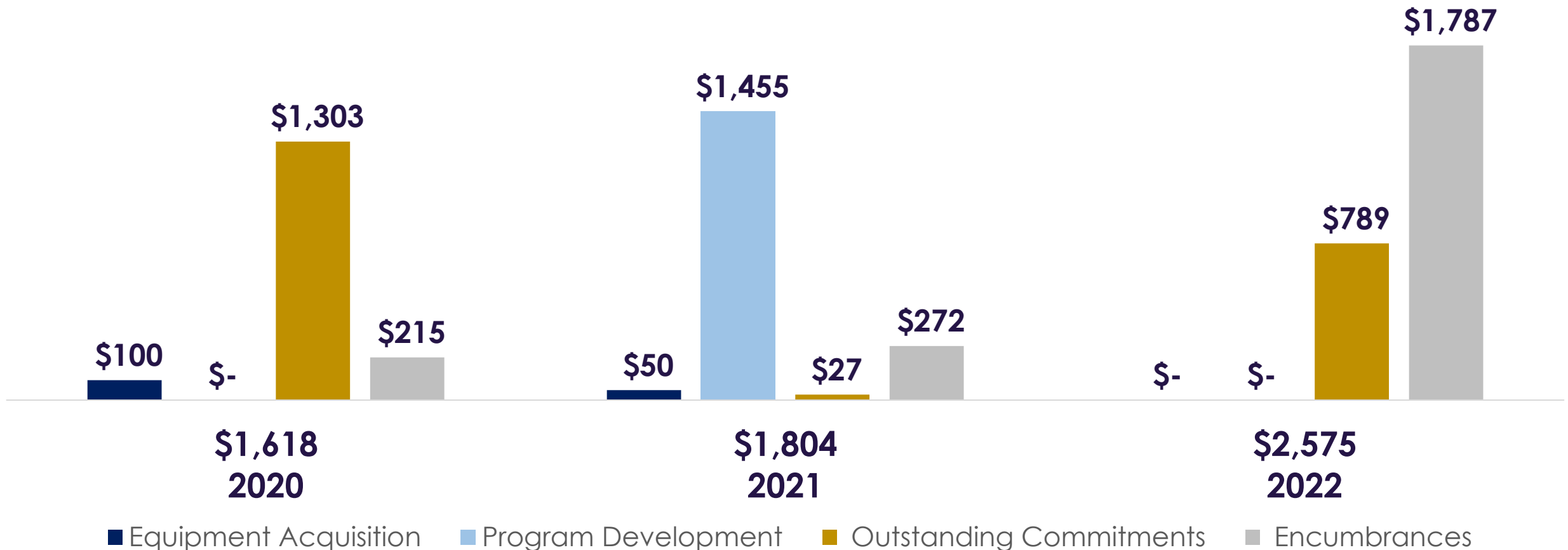
Carryforward, Designated Balances, and Reserves

University Advancement – Carryforward



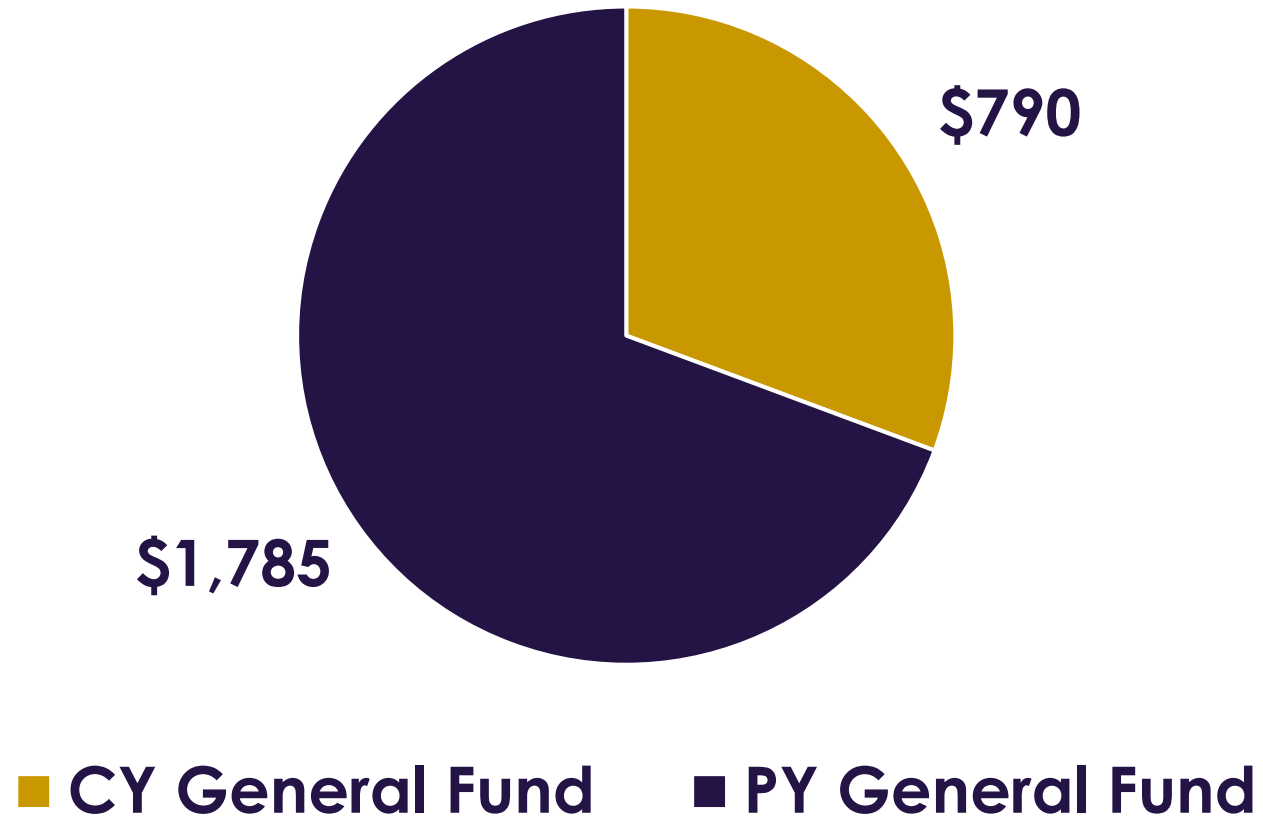
Carryforward, Designated Balances, and Reserves

University Advancement – Designated Balances



Carryforward, Designated Balances, and Reserves

2022 University Advancement - Designated Balances (BBA by Fund)



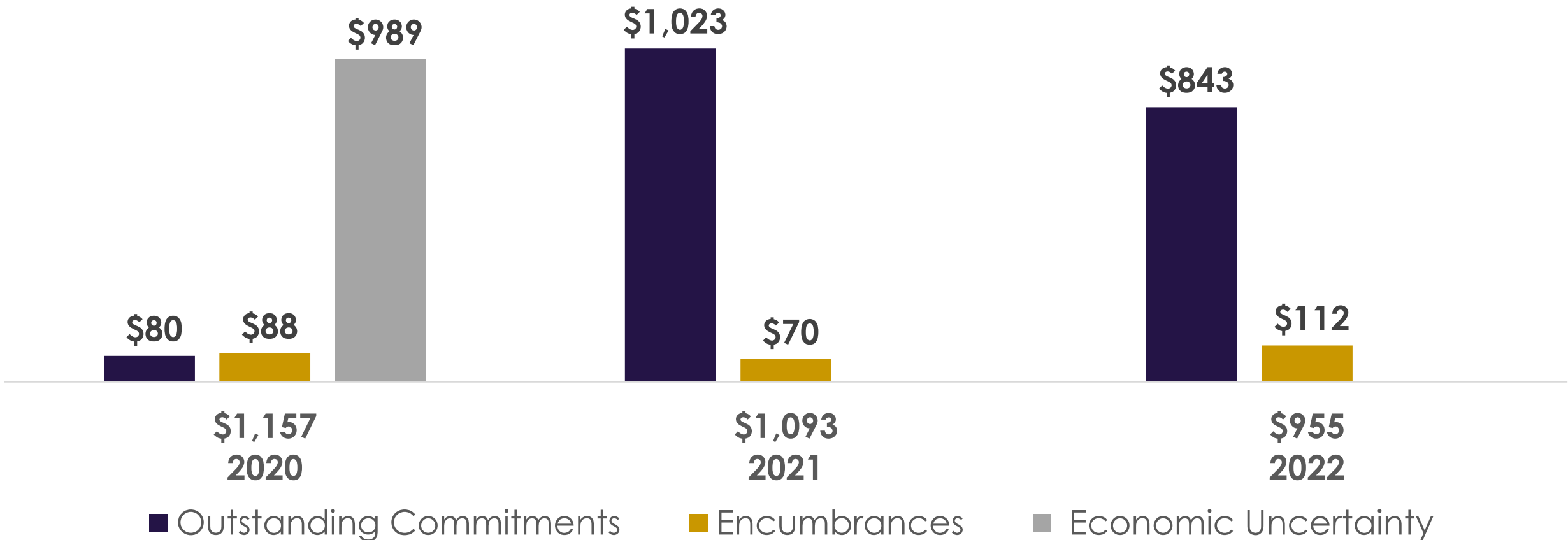
Carryforward, Designated Balances, and Reserves

University Enterprises – Carryforward



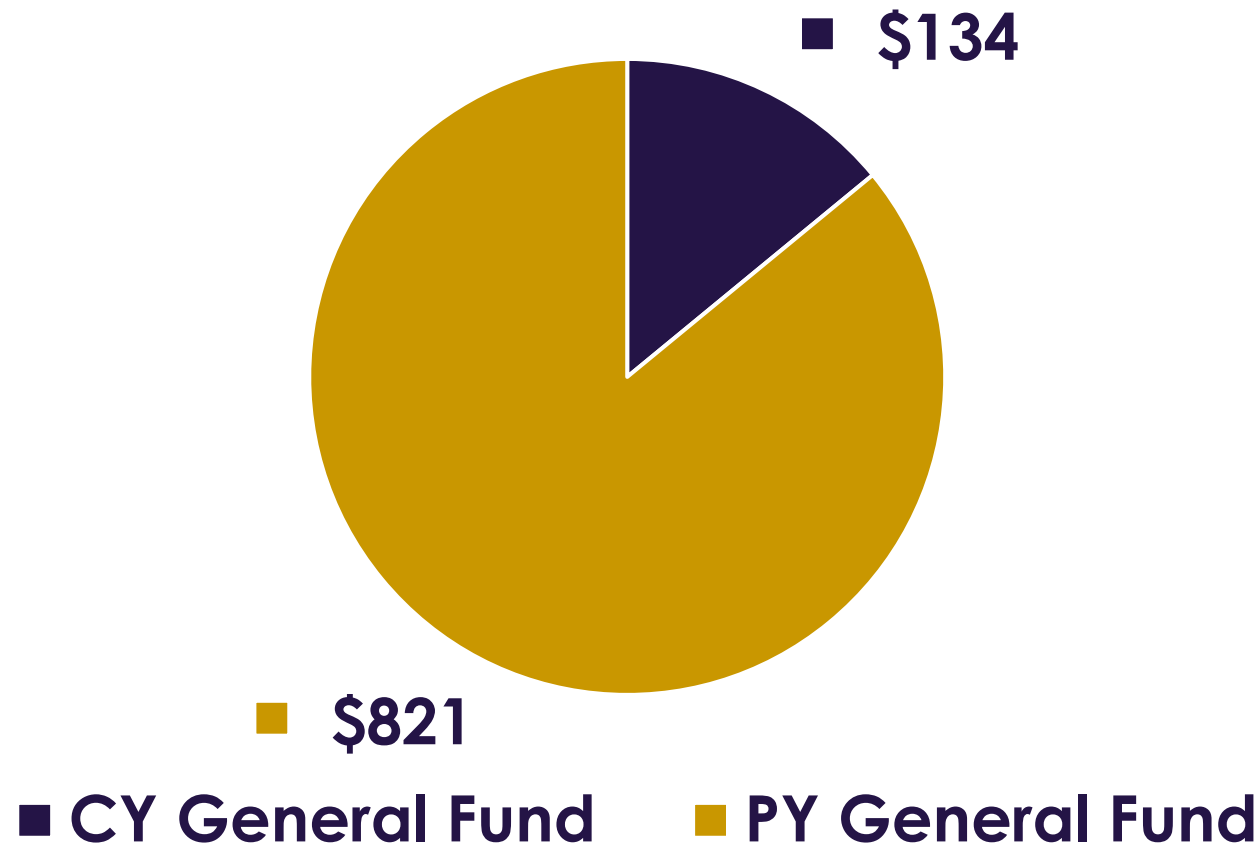
Carryforward, Designated Balances, and Reserves

University Enterprises – Designated Balances



Carryforward, Designated Balances, and Reserves

2022 University Enterprises - Designated Balances (BBA by Fund)



Carryforward, Designated Balances, and Reserves

University Wide – Carryforward



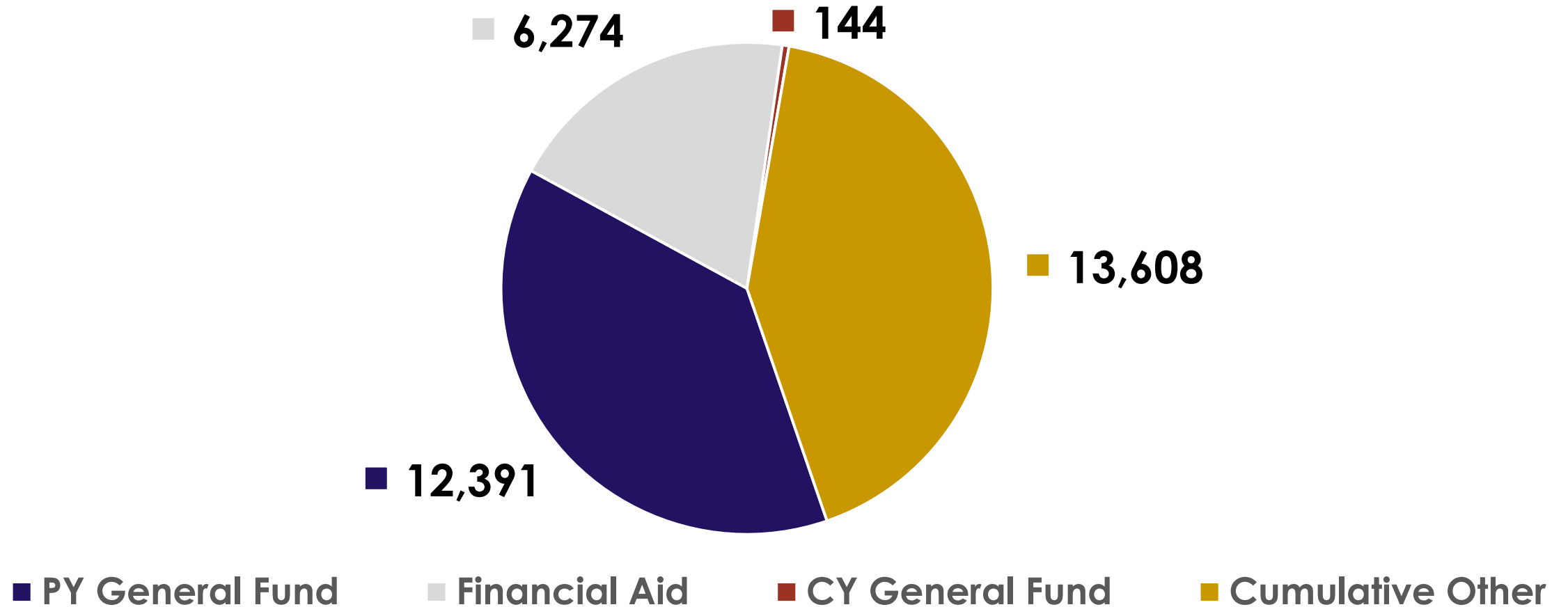
Carryforward, Designated Balances, and Reserves

University Wide – Carryforward

Category	2020	2021	2022
Capital Improvement/Construction	440	172	42
Designated for Program Development			467
Outstanding Commitments	711	4,742	11,142
Encumbrances	712	838	822
Financial Aid	398	619	6,274
Reserve for Economic Uncertainty	13,068	9,144	13,671
Total	\$15,329	\$15,516	\$32,417

Carryforward, Designated Balances, and Reserves

2022 University Wide - Designated Balances (BBA by Fund)



Carryforward, Designated Balances, and Reserves

Academic Affairs – ALL FUNDS

	2020	2021	2022
Professional & Continuing Education Operations	2,186	2,446	5,362
Instructionally Related Activities	527	493	625
Lottery Education Fund	1,476	1,387	2,121
CSU Operating Fund	22,610	22,148	37,288
Total	\$26,799	\$26,474	\$45,395

Carryforward, Designated Balances, and Reserves

Administration & Finance – ALL FUNDS

	2020	2021	2022
Instructionally Related Activities Trust	109	109	109
CSU Operating Fund	-1,100	3,117	5,883
Campus Union Operations and Revenue	-	-	24
Housing Operations and Revenue	15,794	1,354	8,568
Total	\$14,802	\$4,579	\$14,583

Carryforward, Designated Balances, and Reserves

Office of the President – ALL FUNDS

	2020	2021	2022
CSU Operating Fund	926	522	814
Total	\$926	\$522	\$814

University Advancement – ALL FUNDS

	2020	2021	2022
CSU Operating Fund	1,618	1,804	2,575
Total	\$1,618	\$1,804	\$2,575

Carryforward, Designated Balances, and Reserves

Student Affairs & Enrollment Mgmt. – ALL FUNDS

	2020	2021	2022
Student Health Center – Facilities Fee	235	1,075	2,158
Instructionally Related Activities	3,425	4,642	3,857
Parking	274	168	1,498
Lottery Education Fund	79	230	473
CSU Operating Fund	6,207	8,470	13,039
Campus Union	11,177	5,231	7,658
Total	\$21,396	\$19,816	\$28,683

Carryforward, Designated Balances, and Reserves

University Enterprises – ALL FUNDS

Category	2020	2021	2022
CSU Operating Fund	1,157	1,093	955
Campus Union Operations and Revenue			-24
Total	\$1,157	\$1,093	\$931

University Wide – ALL FUNDS

Category	FY2019-20	FY2020-21	FY2021-22
Lottery Education Fund		3	16
CSU Operating Fund	15,329	15,516	32,417
Total	\$15,329	\$15,519	\$32,433

Carryforward, Designated Balances, and Reserves

San Francisco State University – ALL FUNDS

Category	FY2019-20	FY2020-21	FY2021-22
Professional & Continuing Education	2,186	2,446	5,362
Student Health Service Facilities Fee	235	1,075	2,158
Instructionally Related Activities	4,061	5,244	4,590
Parking	274	168	1,498
Lottery Education Fund	1,554	1,620	2,609
CSU Operating Fund	46,746	52,670	92,972
Campus Union Operations and Revenue	11,177	5,231	7,658
Housing Operation and Revenue	15,794	1,354	8,568
Total	\$82,027	\$69,808	\$125,416

Carryforward, Designated Balances, and Reserves

Conclusions

- The significant increase in designated balances for 2022 is the result of several factors:
 - Recovered loss revenue from HEERF;
 - Salary/benefit savings from vacancies in a difficult labor market;
 - Earmarked (i.e., restricted) funding for programs that need time to get up and running (e.g., Basic Needs, Stop AAPI grant); and
 - Continual stalled programming due to the pandemic.
- Most designated balances are committed and restricted for how they can be used.
- There are sufficient reserves to weather this year's budget shortfall.
- Self-supports continue to fall below their required reserve targets.

Carryforward, Designated Balances, and Reserves

Questions and Discussion

- For UBC members: What stood out in this presentation? What's concerning?
- What recommendations to President Mahoney should the UBC consider?
- Limited by the CSU terminology and amount of time for this presentation, what additional information and context would be helpful for the UBC to promote transparency?
- How should the UBC influence decisions made in the divisions for how carryforward is managed?
- Other questions?

Member Forum

Public Forum

5 Minute Break



Enrollment Update: Fall 2022 & CY 2022-2023






*University Budget Committee
October 26, 2022*





*By Sutee Sujitparapitaya
Associate Provost, Institutional Analytics*





*Katie Lynch
Senior AVP, Enrollment Management*

*Lori Beth Way
Vice Provost for Academic Planning and Dean of Undergraduate Education*

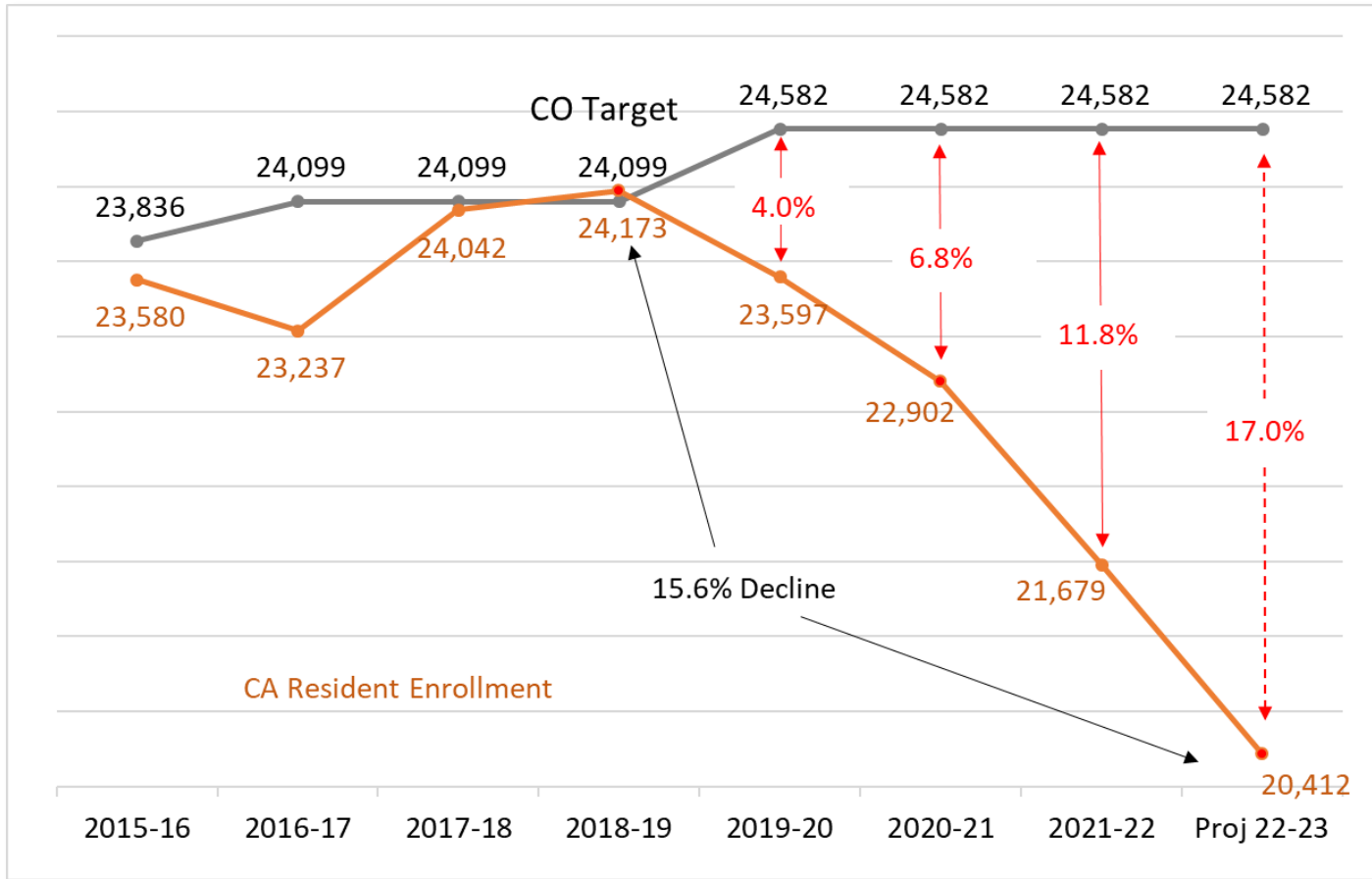
Fall Enrollment (*Headcount*) @ Official Census

New Students	F20	F21	F22	Trend	F21 vs.F22	
1st Time Freshmen	2,779	3,149	3,345		196	6%
New UG Transfers	3,016	2,986	2,306		(680)	-23%
New Pbac	122	118	92		(26)	-22%
1st Time Graduates	1,033	1,079	928		(151)	-14%
Total	6,950	7,332	6,671		(661)	-9%

Continuing Students	F20	F21	F22	Trend	F21 vs.F22	
Undergraduates	18,131	17,176	16,222		(954)	-6%
2BA/Pbac	206	215	190		(25)	-12%
Graduates	1,788	1,897	1,969		72	4%
Total	20,125	19,288	18,381		(907)	-5%

Total	F20	F21	F22	Trend	F21 vs.F22	
Undergraduates	23,926	23,311	21,873		(1,438)	-6%
2BA/Pbac	328	333	282		(51)	-15%
Graduates	2,821	2,976	2,897		(79)	-3%
Total	27,075	26,620	25,052		(1,568)	-6%

CA Resident Enrollment (FTEs)

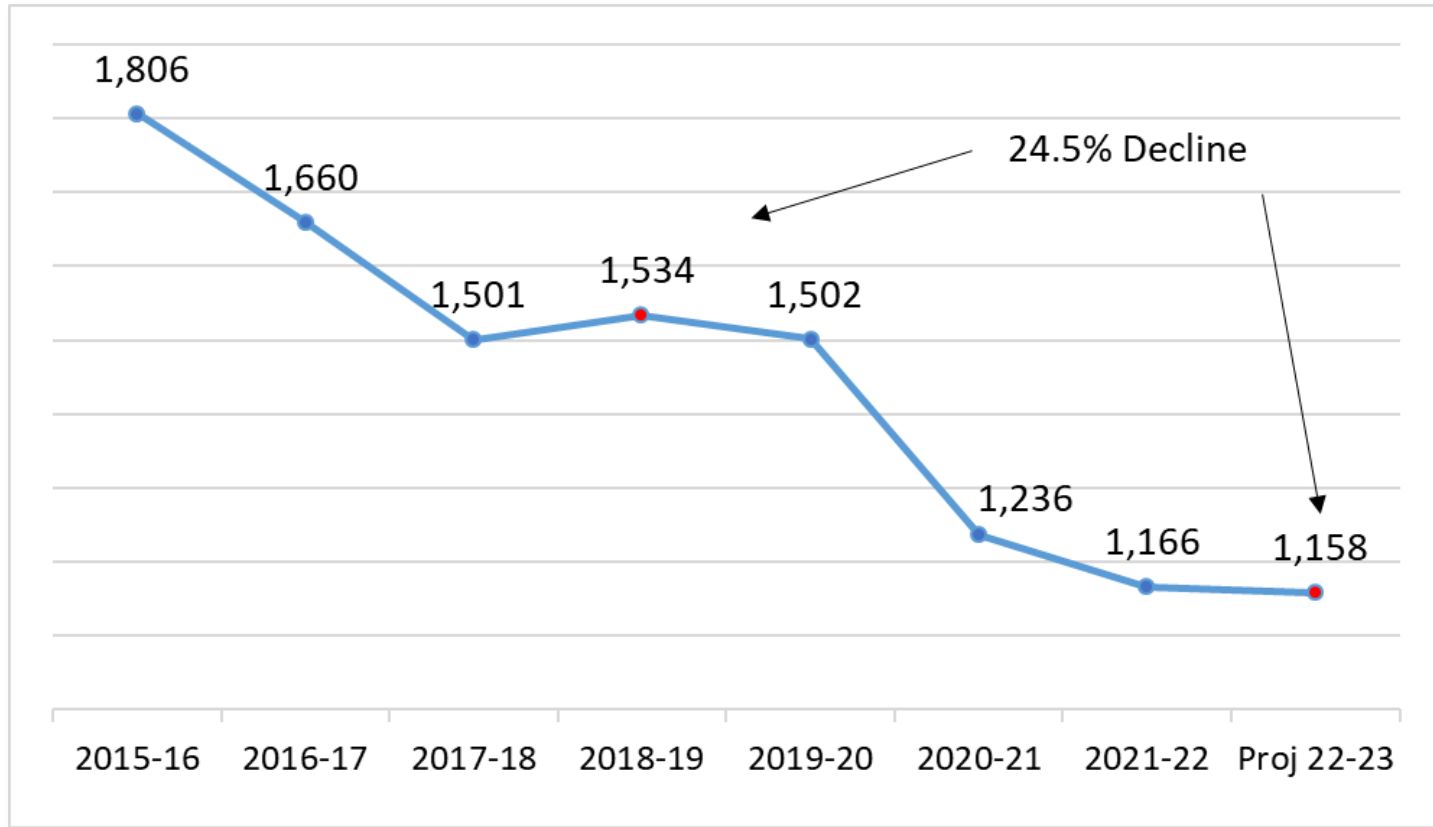


	CO Target	CA Resident FTEs	% +/- CO Res Target	% Change (Year to Year)
2015-16	23,836	23,580	-1.1%	
2016-17	24,099	23,237	-3.6%	-1.5%
2017-18	24,099	24,042	-0.2%	3.5%
2018-19	24,099	24,173	0.3%	0.5%
2019-20	24,582	23,597	-4.0%	-2.4%
2020-21	24,582	22,902	-6.8%	-2.9%
2021-22	24,582	21,679	-11.8%	-5.3%
Proj 22-23	24,582	20,412	-17.0%	-5.8%

- For CY 2022-23, it is projected to be about 17.0% below the CO assigned target.
- For the last 4 years (between 2018-19 and 2022-23), CA resident enrollment (FTEs) will decline 15.6%

- CO Target = Chancellor's Office assigned target for CA residents
- FTES = Full-time Equivalent Students: 1 FTES = 15 credits per semester for undergrads and 12 for graduates

Non- CA Resident Enrollment (FTES)



	Non-Resident FTES	% Change (Year to Year)
2015-16	1,806	
2016-17	1,660	-8.1%
2017-18	1,501	-9.6%
2018-19	1,534	2.2%
2019-20	1,502	-2.1%
2020-21	1,236	-17.7%
2021-22	1,166	-5.6%
Proj 22-23	1,158	-0.7%

• *Non-CA Residents = Outside CA Students + Internationals*

- Non-resident enrollment continued to decline (6 out of last 7 years).
- Due to an increase in international enrollment, it is projected to come in about 0.7% less than last year .
- For the last 4 years (between 2018-19 and 2022-23), non-resident enrollment (FTES) will decline 24.5%

Take Away

Undergraduates:

- First-time freshmen continued to grow for the last 3 years, while new undergraduate transfers expected to decline.
- Continuing undergraduates dropped significantly due to
 - lower retention rates for juniors and seniors.
 - declined in new undergraduate transfers.

Graduates:

- New graduate enrollment declined this fall, while continuing graduates continued to increase for the last three years.

CA Residents:

- CA resident FTES anticipated to decline this year. For the last 4 years, the decline will be about 15.6%
- The 2022-23 enrollment is projected to be 17.0% below the CO assigned target.

Non-residents (*Outside CA students + Internationals*):

- Non-resident enrollment continued to decline (6 out of last 7 years).
- Only 0.7% decline this year due to an increase in international enrollment.
- For the last 4 years, non-resident FTEs had declined 24.5%

Notable Trends

- Transfer is posing a challenge everywhere
 - 326,315 (19%) fewer community college students statewide compared to fall 2017
 - CCSF and San Mateo have had some of the biggest declines
 - CCSF is down 31,609 students (56%)
 - SMCCCD is down 5,301 students (21%)
 - UC system has increased capacity for transfer
- CSU is under state funded target by 25,000 FTEs (7.5%)

Recruitment Efforts

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- Communications and Marketing Campaigns
 - Comprehensive drip campaigns to targeted audiences
 - My Story campaign and multiple micro-campaigns
- Events and Campus Visits
 - Discover SF State, Explore SF State, Gator Talks
 - Expanded tour and early college access program
- Tiered Recruitment Strategy
 - College Fairs, Conferences, High School and Community College visits
- Personalized Outreach
 - Congratulatory phone calls, financial aid/billing outreach, orientation sign up
- Efforts to expand the top of the enrollment funnel
 - Partnerships to find more students who may be interested in us
 - Expand lower division transfer outreach and marketing

Retention Efforts

- Strategic Plan Priority #1 – Educational Equity and Student Success
- Creation of Retention Operations
- Re-enrollment campaign in progress
- Five CSU Equity Priorities
- Improved lower division retention, but struggling with juniors and seniors
- Major advising changes in progress

Re-enrollment campaign outcomes

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- Fall 2019 URM & Pell Eligible
 - 302 students in the campaign
 - Goal was 10% (30 students)
 - 59 re-enrolled (43 were URM, 44 were Pell Eligible)
 - 38 still enrolled, 1 graduated; 66% re-engagement success rate
- Spring 2022 (Enrolled spring 2021 but not Fall 2021)
 - 1,498 students in the campaign
 - Goal was 15% (225 students)
 - 281 returned
 - 178 still enrolled, 12 graduated!; 67.6% re-engagement success rate

Member Forum

Public Forum

Elected Steering Committee Members

Co-Chairs: Amy Sueyoshi and Jeff Wilson

Dean Representative: Eugene Sivadas

Faculty Representative: Genie Stowers

Staff Representative: Mary Menees

“At Large” Representative: Michael Goldman

UBC Member Liaison for Chargeback Governance Committee

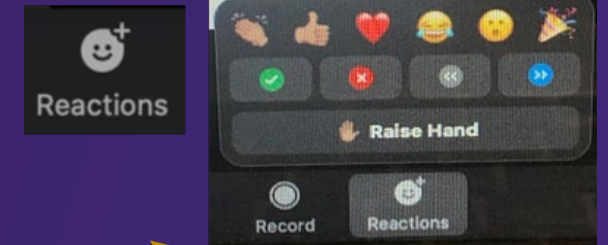
Please email UBC@sfsu.edu if you are interested by November 2, 2022

Public Forum

Open to all guests and UBC members

Please:

- ✓ **“Raise your Hand”** (*found on your Reactions menu, lower right corner*)
Unmute yourself when called upon to speak. For transparency, please begin with your name, title/department. Mute when finished to reduce noise.
- ✓ **Limit to one question**, so everyone has a chance to speak.
You can “Raise your Hand” again with a follow up question, if time allows.
- ✓ **Thank you for sharing this space respectfully with our community members**



We appreciate your interest in our University's budget process and the service of our UBC members and guests, in support of our students, and all Gator families.

Check our UBC webpage for information, past meeting materials, meeting updates and how to contact the UBC

<https://adminfin.sfsu.edu/ubc>