



University Budget Committee

Thursday, April 23, 2026

UBC meeting attendees: Please ensure your full name shows onscreen

- Please use the “raise hand” function for questions during Q&A
- We’ll do our best to address questions posted in the Chat
- Public forum begins approximately 11:40 AM
- Today’s presentation will be posted to the UBC webpage

Last UBC meeting of the semester: Thursday, May 14, 2026 from 10:00 AM – 12:00 PM

Welcome

UBC Co-Chairs:

Jeff Wilson

CFO & Vice President

Administration & Finance

Amy Sueyoshi

Provost & Vice President

Academic Affairs

Today's UBC Meeting Agenda

- | | |
|---|----------------------------|
| 1. Agenda Review/Office Hours/How to reach UBC | Jeff Wilson |
| 2. Member rollcall/Minutes approval | Jeff Wilson |
| 3. President's Remarks | Lynn Mahoney |
| 4. Fiscal Actions Plans | Jeff Wilson |
| 5. 2026-2027 Budget Planning update | Elena Stoian / Jeff Wilson |
| (Break) ----- (5 mins.) | |
| 2. Voluntary Separation Incentive Program (VSIP) update | Ingrid Williams |
| 3. UBC Alternative Revenue Work Group update | Jackson Wilson |
| 4. UBC Cost Recovery Work Group update | Irina Okhremtchouk |
| 5. UBC Charge Work Group update | Danny Paz Gabriner |
| 6. Public Forum | |

How to reach UBC to share any feedback:

UBC Meetings

Attend and Participate; ask clarifying questions, share your knowledge

UBC Office Hours

Drop into UBC peer-hosted Office Hour on **Fridays** after UBC

tomorrow

By Email

ubc@sfsu.edu

Emails are shared with UBC Steering Committee for their consideration

Personally

Reach out to a member so they can share their experience and can bring feedback for UBC

UBC Webpage

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

Click on the Button

Feedback and Questions

to share any comments or feedback

UBC “Office Hours”

Members of the University Budget Committee (UBC) invite you to drop into UBC Office Hours to provide your feedback on meeting presentations, suggest topics for future meetings or discuss university budget-related questions with your peers.

This is an opportunity to dialogue directly with your UBC member-representatives.

UBC OFFICE HOURS via Zoom

(tomorrow) **Friday, April 24, 2026**

Faculty & MPP: 11:00 AM – 12:00 PM

Staff: 11:00 AM – 12:00 PM

RSVP to: ubc@sfsu.edu

Office Hours take place via Zoom

- UBC Member roll call
- Approval of Minutes from March 2026 meeting

President Lynn Mahoney

Q & A

- From UBC members
- From meeting guests

CSU

Fiscal Health Monitoring

Fiscal Action Plans

Jeff Wilson, Vice President & CFO, Administration & Finance

- Each year, the Chancellor's Office reviews fiscal health indicators across all 22 universities to proactively identify fiscal and enrollment challenges.
- Universities submit multi-year Fiscal Action Plans to address identified issues.
- Through collaborative oversight and targeted support, the process promotes consistent fiscal practices and transparency, and enables systemwide sharing of effective strategies.
- This framework supports universities facing fiscal or enrollment pressures and ensures the CSU remains well-positioned to advance student access, affordability, and success.

<https://www.calstate.edu/csu-system/transparency-accountability/financial-transparency-portal/fiscal-health-monitoring> (*note resources*)

SFSU Fiscal Health Monitoring > Fiscal Action Plan

- Enrollment Management Strategies
- Multi-Year Budget Plan
- Cost-Savings (Revenue-Generating) Strategies

CSU Responses

- SFSU is a leader in this work
 - e.g., Budget Process, PBCS **now adopted by the CSU**, UBC, MYBRP, SEP, SFBRN
apologies for the acronyms!
- Quantify projected results of enrollment management strategies
- Adjust Multi-Year Budget Plan (as more conditions change and more information is available)
- Quantify Cost-Savings (Revenue-Generating) strategies

Q & A

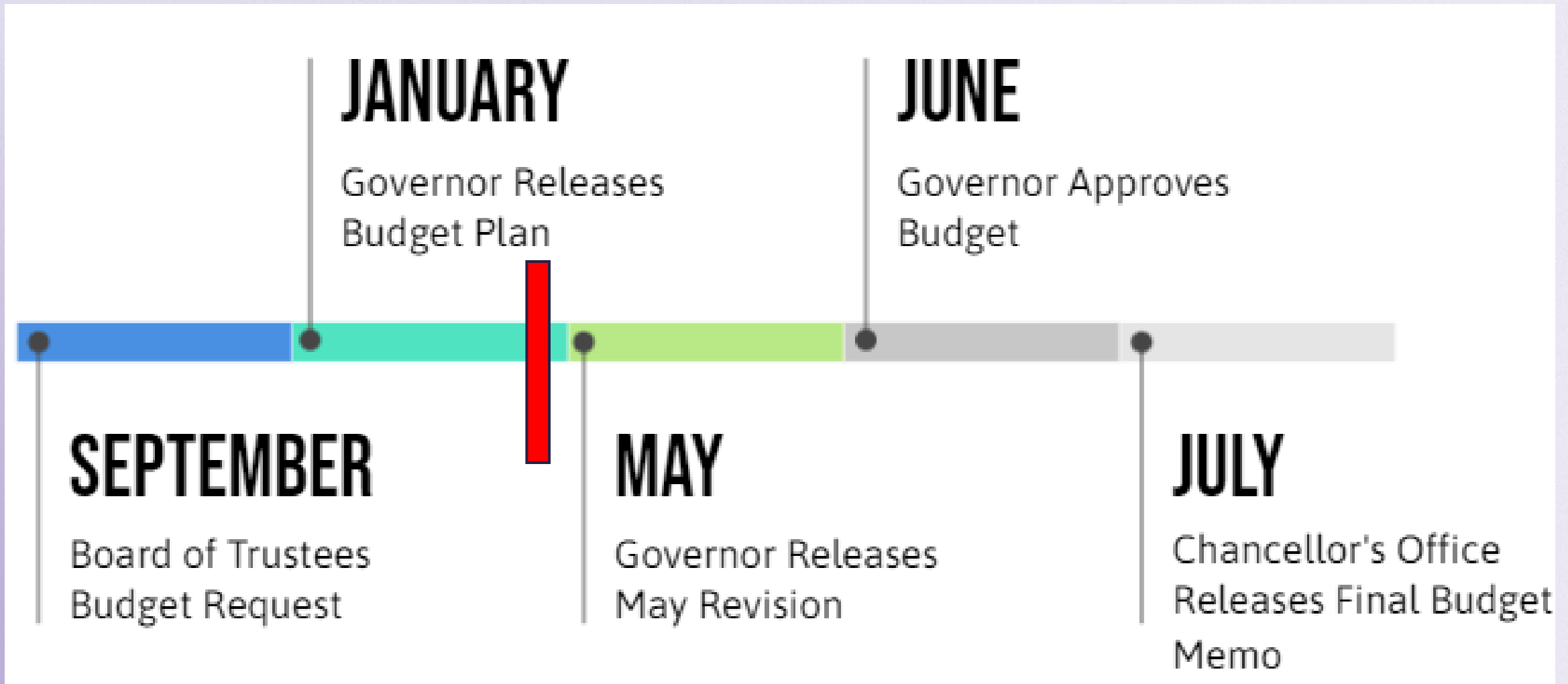
- From UBC members
- From meeting guests

2026-2027 Budget Planning Update

Jeff Wilson, Vice President & CFO, Administration & Finance

Elena Stoian, Executive Director, Budget Administration & Operations

Annual Budget Process



April 2026 Updates

- State revenues continue to exceed forecasts.
- The Chancellor's Office has issued a Preliminary Budget Memo ("B Memo"); It is limited to specific assumptions and does not equal the Governor's January proposal.
- Unknown factors continue to limit universities' abilities to plan for 2026-2027.

SFSU Initial Planning Cases + B Memo Data

Case 1: Governor's January proposal holds & prior year reduction is reversed

Case 2: Governor's January proposal holds & prior year reduction is not reversed

Preliminary B Memo: Case 2 with limited assumptions included in **B Memo**

2026-2027 Resources General Operating Fund

| Resources | Case 1 | Case 2 | Preliminary B Memo |
|---|----------------|----------------|--------------------|
| 2025-2026 Final Resources | \$341.0 | \$341.0 | \$341.0 |
| A 5% CSU Reallocation Plan | (10.6) | (10.6) | (10.4) |
| Enrollment Trends (-5%) | (7.0) | (7.0) | (7.0) |
| 6% Tuition Increase | 8.0 | 8.0 | 8.0 |
| Retirement Adjustment | 0.0 | 0.0 | 8.6 |
| Revenue Adjustment (other program hold central at CO) | 0.0 | 0.0 | (1.6) |
| State University Grant | 0.0 | 0.0 | (4.0) |
| Prior Year Reinstatement | 3.8 | 0.0 | 0.0 |
| 2026-2027 Preliminary Resources | \$335.2 | \$331.4 | \$334.6 |

2026-2027 Costs General Operating Fund

| Costs | Case 1 | Case 2 | Preliminary B Memo |
|---|----------------|----------------|--------------------|
| 2025-2026 Final Costs | \$348.1 | \$348.1 | \$348.1 |
| CSUEU Step Increases | 0.7 | 0.7 | 0.7 |
| 3.4% Increase in Inflation (e.g., operating expenses) | 0.6 | 0.6 | 0.6 |
| 10% Increase for utilities | 1.4 | 1.4 | 1.4 |
| 4% Increase for Risk Pool (insurance) | 0.3 | 0.3 | 0.3 |
| Retirement Adjustment | 0.0 | 0.0 | 8.6 |
| Health Premiums | 0.0 | 0.0 | 1.0 |
| 2026-2027 Preliminary Costs | \$351.2 | \$351.2 | \$360.7 |

2026-2027 Budget Plan General Operating Fund

| Component | Case 1 | Case 2 | Preliminary B Memo |
|-------------------|-----------------|-----------------|--------------------|
| Resources | \$341.0 | \$341.0 | \$341.0 |
| Less: Adjustments | (5.8) | (9.6) | (6.4) |
| 2026-2027 Base | 335.2 | 331.4 | 334.6 |
| Costs | 348.1 | 348.1 | 348.1 |
| Plus: Adjustments | 3.0 | 3.0 | 12.6 |
| 2026-2027 Base | 351.1 | 351.1 | 360.7 |
| Deficit | (\$15.9) | (\$19.7) | (\$26.1) |

2026-2027 Budget Plan Addressing the Deficit

| Component | Case 1 | Case 2 | Preliminary B Memo |
|--|-----------------|-----------------|--------------------|
| Deficit | (\$15.9) | (\$19.7) | (\$26.1) |
| Academic Units Reduction | 7.5 | 7.5 | 7.5 |
| SF Bay Region Network Savings | 1.4 | 1.4 | 1.4 |
| Additional Reductions (including related benefits) | 7.0 | 7.0 | 7.0 |
| Total Reductions | 15.9 | 15.9 | 15.9 |
| One-Time Funds | 0.0 | 3.8 | 10.2 |
| Balanced Budget | \$0.0 | \$0.0 | \$0.0 |

Targeted Reduction by Cabinet

| Component | AA | A&F | OP | SAEM | UA |
|---------------------------------|----------------------|---------------------|--------------------|---------------------|--------------------|
| FY 2025-26 Budget | \$146,082,993 | \$34,801,297 | \$1,768,563 | \$20,982,560 | \$6,301,882 |
| FY 2025-26 Salary Step | 215,112 | 129,072 | - | 36,516 | 22,608 |
| 3.4% Increase inflation | 134,381 | 241,244 | 11,884 | 67,128 | 33,372 |
| FY 2025-26 Final Base | \$146,432,486 | \$35,171,613 | \$1,780,447 | \$21,086,204 | \$6,357,862 |
| Units Reduction | -7,500,000 | -1,464,122 | -11,884 | -103,644 | -55,980 |
| FY 2026-27 Targeted Base | \$138,932,486 | \$33,707,491 | \$1,768,563 | \$20,982,560 | \$6,301,882 |

Targeted Reduction by Cabinet

| Component | AA | A&F | OP | SAEM | UA |
|---|----------------------|---------------------|--------------------|---------------------|---------------------|
| FY 2025-26 Salaries & Benefits (S&B) | \$222,411,799 | \$48,112,080 | \$2,067,874 | \$30,087,760 | \$10,141,177 |
| FY 2025-26 % to Total | 71.1% | 15.4% | 0.7% | 9.6% | 3.2% |
| Units Reduction (S&B) | -11,250,000 | -2,196,183 | 0 | -155,466 | -83,970 |
| Units Reduction % to Total | 82.2% | 16.0% | 0.0% | 1.1% | 0.6% |
| FY 2026-2027 (S&B) Targeted Base | \$211,161,800 | \$45,915,897 | \$2,067,874 | \$29,932,294 | \$10,057,207 |
| FY 2026-2027 Targeted Base % to Total | 70.6% | 15.3% | 0.7% | 10.0% | 3.4% |

Q & A

- From UBC members
- From meeting guests

5 Minute Break

Voluntary Separation Incentive Program (VSIP) update

Ingrid Williams, Senior Associate Vice President, Human Resources

VSIP Programs Offered at SFSU

- VSIP for Faculty and Staff - 2024
- VSIP for Tenured and Tenure-Track – 2026
- VSIP for 1.0 Lecturers*, PRTB, and FERP – 2026 (new)

VSIP Offered to Faculty and Staff in 2024

VOLUNTARY SEPARATION INCENTIVE PROGRAM - 2024

Allocated Budget For VSIP: \$3.5 million

Total VSIP Applicants: 84

| <u>Cabinet Area</u> | <u>VSIP Summary Data</u> | <u>EE Count</u> |
|---|--------------------------|-----------------|
| TOTAL | \$ 3,482,790.22 | 84 |
| Academic Affairs | \$ 2,344,737.22 | 50 |
| Administration & Finance | \$ 1,018,419.00 | 31 |
| Office of the President | \$ 48,258.00 | 1 |
| Student Affairs & Enrollment Management | \$ 28,482.00 | 1 |
| University Advancement | \$ 42,894.00 | 1 |

VSIP Details

One-Time Cost

FY 2023 – 2024

Used **\$3.48 million** of one-time funds for incentive payouts.

Permanent Reduction

FY 2024 – 2025

Realized **\$9.7 million** in salaries and benefits savings.

VSIP - 2024

- **\$3.5 million** of one-time funds was allocated in FY 2023-24 to cover the cost of incentive payments. We came very close to that amount at **\$3.48 million**.
- Based on the salaries and benefits for employees who participated in the program, we reduced cost by **\$9.7 million** for FY 2024-25.

VSIP Offered to Tenured and Tenure-Track Faculty in 2026

VOLUNTARY SEPARATION INCENTIVE PROGRAM - 2026

Allocated Budget For VSIP: \$7.1 million

Total VSIP Applicants: 37

| | | |
|-------------------------------------|------------------------|-----------|
| Academic Affairs | \$ 3,884,853.00 | 37 |
| College of Ethnic Studies | | 2 |
| College of Health & Social Services | | 3 |
| College of Liberal & Creative Arts | | 20 |
| College of Science & Engineering | | 8 |
| Graduate College of Education | | 3 |
| College of Business | | 1 |

VSIP Details

One-Time Cost

FY 2025 – 2026

Used **\$3.88 million** of one-time funds for incentive payouts.

Permanent Reduction

FY 2026 – 2027

Realized **\$7.6 million** in salaries and benefits savings.

VSIP - 2026

- **\$7.1 million** of one-time funds was allocated in FY 2025-2026 to cover the cost of incentive payments. We came in at **\$3.88 million (TT can still rescind until 6/15/26)**
- Based on the salaries and benefits for employees who participated in the program, we will reduce cost by **\$7.6 million** for FY 2026-27.

SFSU New VSIP Program

New VSIP Program Details- 2026

Eligibility and Criteria:

- **Faculty in the Faculty Early Retirement Program (FERP), Pre-Retirement Time Base (PRTB) Faculty and 1.0 Eligible Lecturer* Faculty**
 - Faculty currently participating in the FERP program in a permanently funded position;
 - Faculty currently participating in the PRTB program in a permanently funded position;
 - Temporary faculty (1.0 Lecturers*) in the following departments are eligible:
 - ***Communication Studies**
 - ***English**
 - ***International Relations**
 - ***Philosophy**
- All other employee groups, represented and non-represented, are not eligible.
- **CalPERS Service Retirement Eligibility Required**
 - As of June 30, 2026, an employee must be CalPERS service retirement eligible. To determine your eligibility, please contact CalPERS at 1-888-CalPERS (1-888-225-7377). Please note that there is no requirement to retire, only that the employee is eligible to retire. Human Resources is not authorized to determine CalPERS eligibility.

New VSIP Program Details Cont'd- 2026

- **Years of Service to the University**

As of June 30, 2026, employees must have at least five (5) or more years of service to SFSU to be eligible. Service does not need to be served consecutively and excludes student employment.

- **Severance**

FERP, PRTB, and 1.0 Lecturer* faculty who voluntarily separate by June 30, 2026 as part of the VSIP will be offered severance pay. In exchange for voluntarily separating and executing the separation agreement (which includes a release of all claims), they will receive an amount as noted below based on the employee category:



FERP faculty:

50% of employee's FERP salary for those FERP faculty with FERP end dates in 2027 and 2028;
75% of employee's FERP salary for those FERP faculty with FERP end dates in 2029 and 2030.



PRTB faculty: 90% of employee's PRTB salary, up to \$55,000



Lecturer*: 50% of employee's base annual salary, up to a maximum of \$75,000.

Severance pay is calculated using the employee's monthly base salary at the time of the application deadline by 5:00 PM PST on Friday, May 29, 2026.

Option 1:

Employee shall receive 100% of the calculated severance amount in a lump sum payment issued on the employee's final day of employment (June 2026).

Option 2:

The employee shall receive fifty percent (50%) of the calculated severance amount in a lump-sum payment issued on the employee's final day of employment (June 2026), with the remaining fifty percent (50%) to be issued in a lump-sum payment during the first week of the following calendar year (January 2027).

New VSIP Program Details Cont'd- 2026

- **Application Timeline: Friday, April 24, 2026 – Friday, May 29, 2026**
- **Last Date on Payroll (Separation/Retirement Date from SFSU): June 30, 2026**
- **Forms will be available on website on Friday, April 24, 2026**
- **Direct communications will be emailed to those in the eligible groups.**
- **Questions? Email: workforce@sfsu.edu**

Q & A

- From UBC members
- From meeting guests

UBC Alternative Revenue Work Group Update

UBC Subcommittee on Alternative Revenue Update

Jackson Wilson, Co-Chair

Stefan Amrine, Co-Chair

Mari Hulick

Alesha Sohler

Rob Collins

David Steele Hellman

UBC Subcommittee on Alternative Revenue Update

- 120 Additional Sources of Revenue for Universities
 - Sorted and prioritized

UBC Subcommittee on Alternative Revenue Update

- Guests

- Dania Russell, Director of Dining, Conference & Event Services
- Aaron Benn, Events & Community Programs Coordinator
- Tammie Ridgell, Executive Director of UCorp
- Chris Farmer, Director of Operations at UCorp
- Andrew Lok , Interim Associate Director of Retail & Comm at UCorp
- Hamid Ghaemmaghami, Executive Director of Real Estate Development at San Francisco State University

UBC Subcommittee on Alternative Revenue Update

- Facility Rentals Lessons Learned
 - Renting out university space comes from trade-offs about that space
 - Rented space may not be internally available and our needs may change so we need to be wary of long-term contracts.
 - They also want the nicest spaces
 - It may be easier to rent if internal use is geographically and temporally concentrated
 - Recreational spaces (e.g., gym, Cox stadium) are in demand in San Francisco
 - It needs to be clear from the beginning that co-sponsored events using facilities need to support those facilities and labor used to maintain facilities.
 - Benefits can include services for students as well as direct financial payment.
 - Renting requires lots of paperwork (e.g., verify insurance, minor youth protection).
 - Reducing this could increase this source of revenue
 - There are currently multiple summer camps (Biology NSF, Middle School girls in engineering, Athletic summer camps, outside vendors)

UBC Subcommittee on Alternative Revenue Update

- Pouring Rights
 - Research paper and set of recommendations
 - Academic Senate resolution

Q & A

- From UBC members
- From meeting guests

UBC Cost Recovery Work Group Update

UBC's Cost Recovery Work Group: Report

(November 2025-May 2026)

Members:

Alex Hwu, Dean

Crystal Kam, College Business Officer

Dylan Mooney, Academic Technology

Irina Okhremtchouk, Faculty (Working Group's Chair)

Elena Stoian, Executive Director of Budget Administration & Operations

Genie Stowers, Faculty

Alaric Trousdale, Student Services

Actions for the Work Group

- **Review Cost Recovery Policy to identify and address gaps**
 - After policy review, the work group identified the following two gaps...
 - (1) **The Cost Recovery Oversight Committee** is yet to be *defined* and *formed*
 - (2) A need for a **formal and structured mechanism to resolve cost recovery practices between units through a dispute resolution process**

Cost Recovery Oversight Committee

Cost Recovery Oversight Committee: The Purpose

The purpose of the Oversight Committee is to...

- (1) Implement and update the Cost Recovery Policy to ensure consistent application of cost recovery principles and methodologies;
- (2) Review unit-level cost recovery plans before they are submitted to the Chief Financial Officer (CFO) for approval and publication;
- (3) Oversee, develop, administer, and adjust the formal cost recovery dispute resolution process as needed; and
- (4) Provide the University Budget Committee (UBC) with an annual report for review, consideration, and suggestions.

Cost Recovery Oversight Committee

Membership: An Overview

Membership ...

- of the Committee will consist of an **odd number of members, ranging from seven (7) to eleven (11)**.
- It is essential to include the following ex-officio members as integral parts of the Committee: (1) the Executive Director for Budget Administration and Operations, and (2) the Vice Provost for Academic Resources.
- The remaining members should represent the institution as closely as possible, ensuring diverse representation that incorporates a range of voices and perspectives. *Ideally, all colleges will be represented on the Committee; however, this may not always be feasible, especially concerning staff appointments.* Therefore, it is central to pursue diversity wherever possible. Appointments for the Dean and College Budget Director should be made from different colleges to enhance the Committee's perspectives. Additionally, efforts must be made to ensure that the Building Coordinator is appointed from a college different than that of the Dean or the College Budget Director.

Cost Recovery Oversight Committee: Membership Breakdown

(odd number 7 to 11 members)

The Committee's breakdown of membership shall be as follows (based on the 9-member committee):

- (1) Executive Director for Budget Administration & Operations (ex officio member);
- (2) One (1) staff from the budget office (appointed by the Director of Budget Administration & Operations – can be from admin and finance, accounting, etc.);
- (3) Vice Provost for Academic Resources (ex officio member);
- (4) Dean (appointed by Provost);
- (5) College Budget Director (appointed by UBC's Steering Committee);
- (6) Two (2) members from service provider units (i.e., facilities) (Staff Council provides a list of three names for selection, the final selection should be made by AVP of Human Resources);
- (7) One (1) building coordinator (appointed by the Staff Council);
- (8) One (1) member from self-support unit (appointed by CFO)

Committee's Terms of Service & Frequency of Meetings

- **Committee's terms of service** shall be staggered with a term-limit of up to three (3) years with a possibility to renew.
- **Frequency of meetings should adhere to a quarterly schedule** where meetings are scheduled and held at least once per fiscal quarter. Additional meetings may be scheduled as necessary based on dispute resolution filings.

Process for Cost Recovery Dispute Resolution

Dispute Resolution Process: The Purpose & Goal

- **The purpose** of the dispute resolution process is to establish a formal, structured mechanism for resolving cost recovery issues between University units.
- **The goal** of the process is to comply with the policy, resolve the disputes in a timely manner, and be as transparent and fair as possible to the participants.

Dispute Resolution Process: The Steps

If there is disagreement between the University units providing service and those units receiving the service, the unit disagreeing on the service or its costs needs to write a **Formal Submission of Dispute Memorandum** outlining the following:

- a) Description of the service provided, its proposed costs, and the parties involved.
- b) Description of the subsequent dispute and its components. If a policy has been (allegedly) violated, the name and section of the policy.
- c) Description of prior steps to resolve the dispute.
- d) The desired outcome of the dispute resolution process.

Dispute Resolution Process: The Action

- Upon receipt of the Formal Submission of Dispute, the Committee should log its receipt. **Within seven days of its receipt, a response should be requested from the other parties involved in the dispute; these responses are due within 14 days.**
- All participants are then invited to the next meeting of the Committee to lay out their concerns and issues. The meeting and process should be open and transparent. **After hearing the issues and concerns, the Committee then votes on a resolution of the dispute and finalizes the details for its minutes.**
- **The Committee's decision on a dispute is final.**

Work Group's Next Steps

- Acquire feedback from UBC | April 2026 meeting
- Submit proposed changes/modifications/additions to Cost Recovery Policy for UBC's vote | May 2026 meeting

Q & A

- From UBC members
- From meeting guests

UBC Charge Work Group Update

SAN FRANCISCO STATE UNIVERSITY UBC Charge Work Group



SFSU

Feedback Received

Composition of Co-Chairs

Debate on the merits of changing the composition of Co-Chairs by adding a third Co-Chair selected by the Executive Committee of the Academic Senate

Offering Amendments on Votes

Discussion on the current processes for voting, the planned changes to the charge, and needs to formalize rules in a future Workgroup



Next Steps

1

Additional Feedback

Charge updates still possible, so please make your voice heard on changes you would like to see made

2

Vote on Charge Update

We will be voting on the updated charge at the next UBC Meeting, May 16th

3

Governance Structure

Discussion on forming a UBC Governance Workgroup to flesh out more details of how we operate as a committee

How to Engage

Submit Feedback

Email

Send comments to ubc@sfsu.edu

Office Hours

Bring questions via Office Hours

Open Forum

Speak at UBC meetings

- ❑ **What next:** Any additional feedback reviewed → UBC Charge Workgroup meets May 4th → Vote on May 16th



SFSU

Q & A

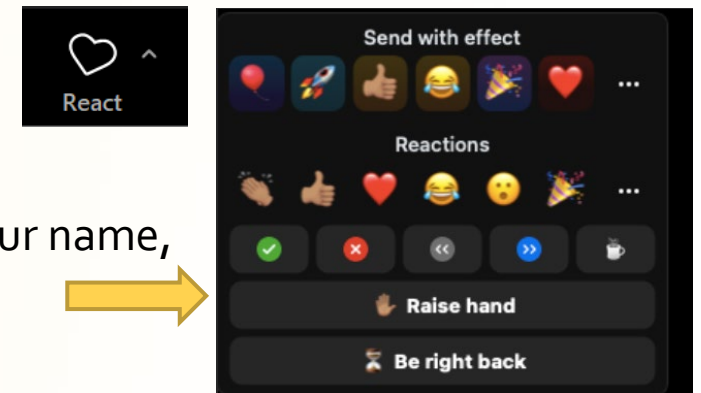
- From UBC members
- From meeting guests

Public Forum

Open to all meeting attendees and UBC members

Please:

- ✓ **“raise your hand”** (*found on your Reactions menu*)
Unmute 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 all our community members**



SAN FRANCISCO STATE UNIVERSITY

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

Check our UBC webpage for information, past meeting materials, meeting updates and how to contact the UBC: <https://adminfin.sfsu.edu/ubc>