



University Budget Committee

Thursday, September 24, 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

Next UBC meeting: Thursday, October 22, 2026 from 10AM – 12PM

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 | UBC co-chairs |
| 2. Member roll call/New Member welcome/Minutes approval | UBC co-chairs |
| 3. Budget 101 | Genie Stowers / Danny Gabriner |
| 4. UBC Work Group recap: | |
| • Alternative Revenue | Jackson Wilson |
| • UBC Charge Revision | Danny Gabriner |
| • Cost Recovery Oversight Committee | Irina Okhremtchouk |
|
(Break) ----- (5 mins.) | |
| 2. Department Chair Time Base | Carleen Mandolfo / Michael Scott |
| 3. CPaGE Annual Report 2025-2026 | Alex Hwu |
| 4. Public Forum | ALL |

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, September 25, 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**
- **Welcome new UBC Faculty member:**
Michelle Sinapuelas, Assistant Professor
Chemistry and Biochemistry Department
College of Science & Engineering
- **Approval of Minutes from August 2026 meeting**

FALL 2026

Budget 101

University Budget Committee

Budget basics, language, and annual cycles

Genie Stowers
Danny Gabriner

With grateful acknowledgment to Elena Stoian and Jay Orendorff for materials adapted for this presentation



Two parts to every budget

An approved budget estimates income and spending for one fiscal year. At SF State, the fiscal year runs from July 1 through June 30.

Revenue

Where the money comes from

State appropriation

Student tuition and fees

Self-generated revenue from self-support operations

Lottery, trust, grant, and contract funds

Expenses

How the money is used

Salaries and benefits

Operating expenses

Travel and hospitality

Professional development

The approved plan is a legal document that provides spending authority and a baseline for comparing forecasts and actual results.

Eight terms to make budget conversations easier

● **Base budget**

Ongoing funding incorporated into a unit's annual budget and expected to continue from year to year.

● **Actuals**

Revenue received and expenses incurred and recorded during the fiscal year.

● **Variance analysis**

A comparison of budgeted amounts with actual results.

● **Carryforward**

Eligible unspent funds left at year-end and moved into the next fiscal year, subject to campus policy.

● **One-time funding**

Temporary funding provided for a specific purpose or period that does not become part of the permanent base budget.

● **Forecast**

An estimate of future revenue and spending based on current information.

● **Structural Deficit**

A recurring imbalance in which ongoing expenditures exceed ongoing revenues or resources.

● **Scenario**

One possible option, usually among several, prepared for decision-making.

The full glossary appears on each UBC meeting agenda.

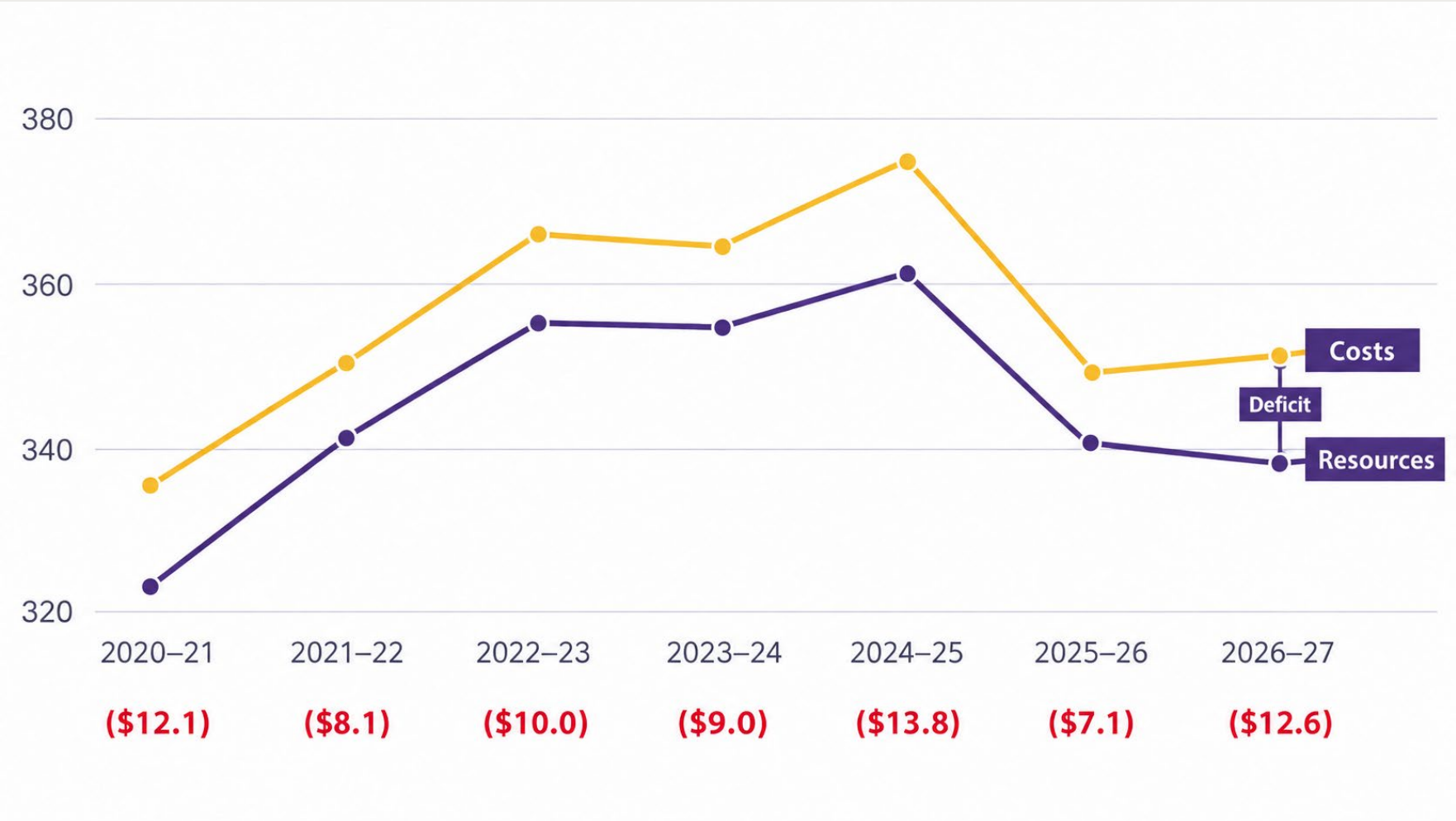
FY2025–26 budget scenario planning

Different resource assumptions produce different gaps while the cost base remains the same.

Dollars in millions	Scenario 1	Scenario 2	Scenario 3
Resources: 2024–25 base	\$360.6	\$360.6	\$360.6
Less adjustments	(\$26.4)	(\$18.7)	(\$16.1)
2025–26 resource base	\$334.2	\$341.9	\$344.5
Costs: 2024–25 base	\$374.5	\$374.5	\$374.5
Plus adjustments	\$3.0	\$3.0	\$3.0
2025–26 cost base	\$377.5	\$377.5	\$377.5
Gap	(\$43.3)	(\$35.6)	(\$33.0)

Historical FY2025–26 example; amount shown in millions

Structural deficit: recurring costs exceed resources



amount shown in millions

From proposal to enacted budget

2026 MILESTONES

- JAN 10** Governor released the proposed 2026–27 budget
- WINTER–SPRING** Legislative budget committees reviewed the proposal and developed their versions
- MAY 14** Governor released the May Revision
- JUNE 15** Legislature's deadline to pass the budget bill
- JULY 1** The 2026–27 fiscal year began

BETWEEN THE DATES

The Governor and Legislature negotiate priorities through winter and spring. Assembly and Senate budget committees develop legislative versions of the state budget.

HOW THE PACKAGE WORKS

The budget bill authorizes spending for one fiscal year. Trailer bills make the related statutory changes.

The 2026–27 fiscal year began July 1, 2026, and ends June 30, 2027.

Three connected calendars shape one campus budget

	MAY-JUNE	JULY	AUG-NOV	DEC-JAN	FEB-APR	MAY-JULY
	CSU consults with campus constituents and System Budget Advisory Committee (SBAC).	CSU provides initial campus allocations following the final state budget.	Campus data informs the CSU operating budget request.	SF State develops its framework. Governor releases the January proposal.	Units develop plans while the Legislature reviews the proposal.	May Revise, final budget, campus decisions, and CSU allocations.
STATE	January proposal → February LAO review → May revision → June enactment					
CSU	Consultation starts in May; Trustees adopt the request in September; campus allocations follow the state budget.					
SF STATE	Framework in December; unit plans in February-March; cabinet review in April; finalization in May-June.					

2026–27 budget: balanced through 2027–28

\$351.7B

Total state funds

\$251.5B

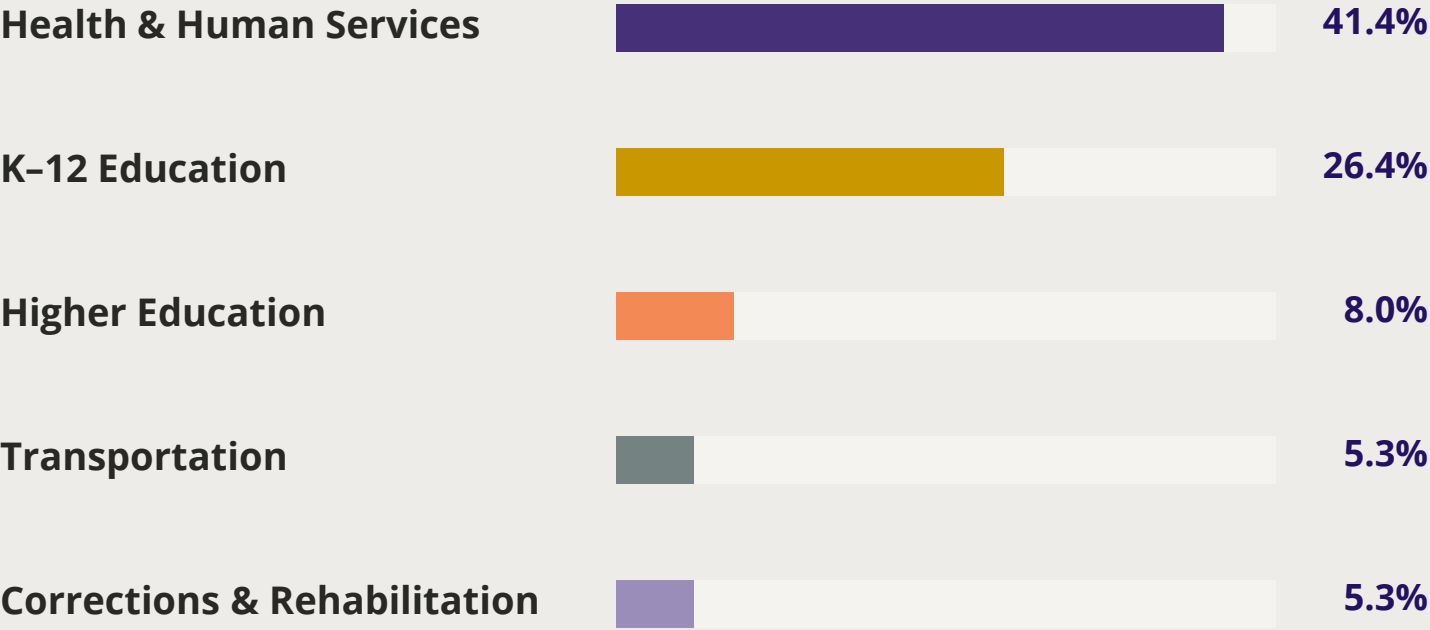
General Fund

\$28.8B

Combined reserves

Balanced budget in
2026–27 and 2027–28

SHARE OF STATE SPENDING



Why it matters: CSU's state appropriation depends on decisions made within this broader budget.

General Operating Fund and self-support

GENERAL OPERATING FUND

The main fund for instruction, student services, administration, and other ongoing campus operations.

Primary revenue

- State appropriation
- Student tuition and fees

Campus areas supported

Academic Affairs, Administration & Finance, the Office of the President, Student Affairs & Enrollment Management, University Advancement, and university-wide operations.

SELF-SUPPORT OPERATIONS

Fees, charges, and other unit revenue must cover expenses. These operations do not receive state support for their regular activities.

SF State self-supports

- | | |
|-------------------------------------|--|
| Athletics | Student Health Services |
| Children's Campus | College of Professional & Global Education |
| Campus Recreation and Student Union | Housing, Dining & Conference Services and Residential Life |
| Parking & Transportation | |

The campus also uses student fee, grant, contract, restricted, capital, and auxiliary funds.

FY2025–26 OpenBook: the consolidated operating plan

ALL FUNDS



LARGEST FUND GROUPS

Operating Funds	Revenue \$340.9M, expense \$348.0M	63%
Housing	\$78.2M	14%
Grants & Contracts	\$35.6M	6%
Other fund groups	Self-support, fees, auxiliaries, and more	17%

These are adopted budget figures, not year-end actuals. OpenBook supports drill-down by fund and account.

Where to explore, verify, and continue the conversation

- 1 **SF State OpenBook**
FY2025–26 consolidated budget with interactive fund and account drill-down
- 2 **August 2026 UBC presentation**
Current-year state, CSU, and SF State budget details (see pages 12–23)
- 3 **Budget Administration & Operations**
Campus budget guidance, reports, policies, and contacts
- 4 **University Budget Committee**
Agendas, presentations, membership, and committee purpose
- 5 **Budget 101: Budget Cycles**
Official state, CSU, and campus budget calendars
- 6 **California budget resources**
Department of Finance and Legislative Analyst's Office

UBC questions to keep asking: What are the assumptions? What changed? Is the funding recurring? What does the choice advance?

Q & A

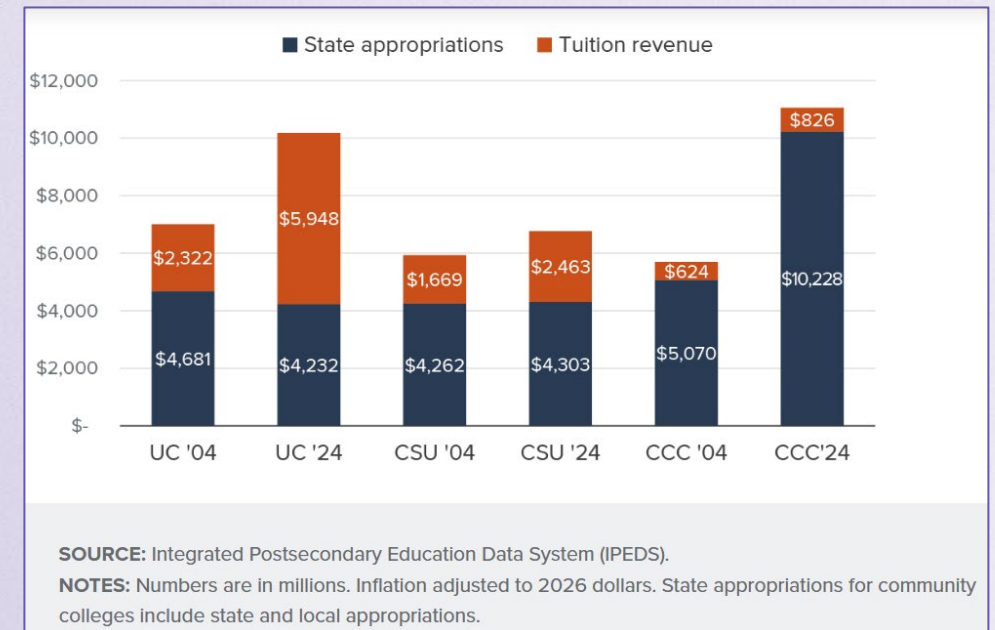
- From UBC members
- From meeting guests

UBC Work Group updates

UBC Alternative Revenue Work Group:

- Led by Jackson Wilson during Fall 2025 - Spring 2026
- Reviewed alternative sources of consistent funding to bridge the gap between state appropriation and tuition revenue
- Discussed Pouring Rights: [Research paper](#) and set of recommendations led to [Academic Senate resolution](#)
- Facility Rentals Lessons Learned
- Sorted and prioritized 120 Additional Sources of Revenue for Universities

Follow up: Work Group will re-form one-time to discuss Pouring Rights RFP to be presented at UBC next month



UBC Cost Recovery Work Group:

- Led by Irina Okhremtchouk during Fall 2025 - Spring 2026
- Received approval at May UBC meeting to form the **UBC Cost Recovery Oversight Committee**
- The purpose of the Cost Recovery 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 for review, consideration, and suggestions. Provide the University Budget Committee (UBC) with an annual report
- **Follow up:** Committee will be formed this semester to begin their work



UBC Charge Revision Work Group:

- Led by Danny Gabriner during Fall 2025 - Spring 2026
- Updated UBC Charge with revisions to:
 - Role & Purpose: UBC established as advisory to President to include auxiliary operations
 - Membership & Representation: updated positions, procedures for nominations and added Senate Chair to Steering Committee seat.
 - Governance Structure: Steering Committee responsibilities updated: agenda-setting authority, engagement methods, Office Hours facilitation, budget literacy support programs
 - Decision Procedures: Updated language to govern how/when UBC votes may occur.
 - Transparency Practices: set consistent expectations for reporting, documentation standards, and meeting processes that ensure accountability

**SAN FRANCISCO
STATE UNIVERSITY**

University Budget Committee
Website: <https://adminfin.sfsu.edu/ubc>
Email: ubc@sfsu.edu

UNIVERSITY BUDGET COMMITTEE CHARGE

The University Budget Committee ("UBC") is charged with serving as a deliberative body that provides the San Francisco State University President with ongoing advice and recommendations related to budget policy, planning, and assessment for all university funds including auxiliaries. The UBC aims to ensure that

Follow up: Modification considerations to the UBC Charge will continue

Q & A

- From UBC members
- From meeting guests

5 Minute Break

Chair Time Base and Salary

Carleen Mandolfo, Associate Provost
Michael Scott, Vice Provost

Academic Affairs

- In 2019, then Provost Jennifer Summit asked the deans to develop a transparent and equitable system for chair TB to be used across the campus. The Pandemic derailed that effort.
- Two years ago, Provost Sueyoshi received requests from chairs for the campus to reignite this effort. The Provost asked the Deans and Associate Provost Mandolfo to undertake this work, with budgetary input from Vice Provost Scott.

- In fall 2024, the Deans and I began regular meetings to discuss a formula that would be as equitable as possible, and fairly simple to communicate and implement.
- We concluded that it made the most sense to adopt the basic formula used at several other campuses, but to decide for our campus how to weight the factors.

Weighting of Factors Used to Calculate Time Base

- FTE faculty tenured or tenure-track, including FERP — 0.30
 - Student headcount in majors and credential programs — 0.25
 - FTE students registered in classes — 0.20
 - Lecturer faculty headcount — 0.20
 - FTE staff — 0.05
-
- In addition, departments with a particularly heavy accreditation workload qualify for an additional .2/semester, or .2/year.

The result is that Chair TB has been adjusted higher or lower across the university, based on the factors, their weighting, and FTE constraints.

FTEs Allotted to Chair Time Base

- Base Chair TB allotted: 26 FTEs
- With some variation, historically, the total FTEs for Chair TB was 31. Because of *a nearly 30% decrease* in enrollment in the past decade, with no adjustment to TB over the years, Vice Provost Scott calculated a less than proportional decrease in overall FTE to be distributed to chairs according to the new formula.
- With accreditation time added, the total is roughly 27.6.

Salary

The contract provides for Chair stipends (though not chair TB). Department chairs receive a salary that has two components: a flat monthly stipend, as described in Article 31.27 of the Collective Bargaining Agreement, and an additional percentage increase based on the department chair administrative fraction.

- **Flat monthly amount (CBA):** Employees serving as department chair in class codes 2481 and 2482 shall receive a minimum stipend of \$160, and for those chairpersons of departments of eighteen (18) or more full-time equivalent faculty, the minimum stipend shall be \$240. These amounts are minimums and campuses may provide larger stipends, which SFSU does.
- **Additional percentage increase based on the department chair administrative fraction:** 12-month department chairs (2481) will receive an additional 3.0% of the salary attributed to department chair administrative duties.

Chair salary can be estimated using the link on the Faculty Affairs website.

- Chairs re-elected this fall have seen a change to their TB, but we are currently working with HR to manually manipulate chair salary to allow a grace period of one year. After one year, their salary will be adjusted.
- Chairs that will be re-elected or newly elected next year will see an adjustment to their salary, according to the formula explained in the previous slide.

Chair Time Base Calculation

STEP 1

Normalize each variable

For each department, convert every workload measure into that department's share of the campus total.

Workload shares calculated for each department

Faculty FTE share

$$\text{Faculty FTE}_i / \Sigma \text{ Faculty FTE}$$

Majors share

$$\text{Majors}_i / \Sigma \text{ Majors}$$

Student FTES share

$$\text{FTES}_i / \Sigma \text{ FTES}$$

Lecturer headcount share

$$\text{Lecturers}_i / \Sigma \text{ Lecturers}$$

Staff FTE share

$$\text{Staff}_i / \Sigma \text{ Staff}$$

Weights used in the formula

0.30

Faculty FTE

0.25

Number of student majors

0.20

Student FTES from instruction

0.20

Lecturer headcount

0.05

Staff FTE

Key idea

Normalizing puts all variables on the same scale before weighting them.

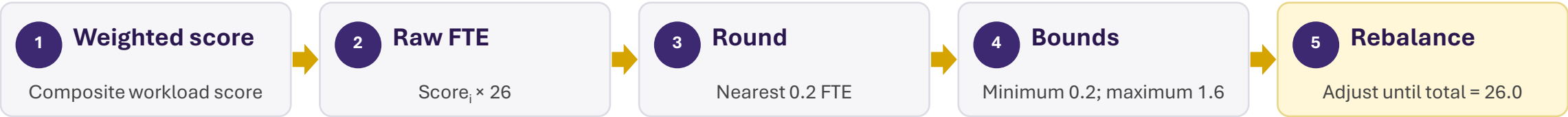
Chair Time Base Calculation

STEP 2

Compute the weighted score

Each department's score is the sum of its five normalized shares multiplied by the approved weights.

$$\text{Score}_i = 0.30 \cdot \left(\frac{\text{Faculty FTE}_i}{\sum \text{Faculty FTE}} \right) + 0.25 \cdot \left(\frac{\text{Majors}_i}{\sum \text{Majors}} \right) + 0.20 \cdot \left(\frac{\text{FTES}_i}{\sum \text{FTES}} \right) + 0.20 \cdot \left(\frac{\text{Lecturers}_i}{\sum \text{Lecturers}} \right) + 0.05 \cdot \left(\frac{\text{Staff}_i}{\sum \text{Staff}} \right)$$
$$\sum \text{Score}_i = 1$$



STEP 3

Convert score to FTE allocation

$$\text{Raw FTE}_i = \text{Score}_i$$
$$\times 26 \sum \text{Score}_i = 1$$

STEP 4

Apply constraints and reconcile to 26.0 FTE

$$\text{Rounded}_i = \text{round} \left(\frac{\text{Raw FTE}_i}{0.2} \right) \times 0.2$$

Converts a continuous calculated value into one of the allowable increments: 0.2, 0.4, 0.6, 0.8, etc.

$$\text{FTE}_i = \min(1.6, \max(0.2, \text{Rounded}_i))$$

No department can receive less than 0.2 FTE
No department can receive more than 1.6 FTE
Anything between 0.2 and 1.6 remains unchanged

Final reconciliation

After rounding and bounds, the total may be more or less that 26.0. If so, one must adjust in ±0.2 FTE increments using the rounding remainders until the total allocation equals exactly 26.0 FTE.

Reconciliation can be done by identifying the largest upward rounding

Unit	Calculated Share of 26 FTE	Rounded Allocation	Rounding Difference	Eligible Upward Benefit	Normalization Adjustment	Final Allocation	Normalization Note
146 - BIOL	1.5161	1.6	0.0839	0.0839	0.0	1.6	
590 - PSY	1.4015	1.4	-0.0015	0.0000	0.0	1.4	
252 - ENGR	1.1400	1.2	0.0600	0.0600	0.0	1.2	
515 - NURS	1.1338	1.2	0.0662	0.0662	0.0	1.2	
189 - CSC	1.0636	1.0	-0.0636	0.0000	0.0	1.0	
255 - ENG	0.8345	0.8	-0.0345	0.0000	0.0	0.8	
487 - MATH	0.7376	0.8	0.0624	0.0624	0.0	0.8	
260 - CINE	0.6452	0.6	-0.0452	0.0000	0.0	0.6	
688 - COMM	0.6368	0.6	-0.0368	0.0000	0.0	0.6	
307 - ENV	0.5842	0.6	0.0158	0.0158	0.0	0.6	
178 - CHEM	0.5544	0.6	0.0456	0.0456	0.0	0.6	
695 - SPED	0.5549	0.6	0.0451	0.0451	0.0	0.6	
211 - DES	0.5456	0.6	0.0544	0.0544	0.0	0.6	
334 - PH	0.5350	0.6	0.0650	0.0650	0.0	0.6	
421 - KIN	0.5310	0.6	0.0690	0.0690	0.0	0.6	
101 - ACCT	0.5256	0.6	0.0744	0.0744	0.0	0.6	
173 - FINA	0.4967	0.4	-0.0967	0.0000	0.0	0.4	
136 - ART	0.4765	0.4	-0.0765	0.0000	0.0	0.4	
476 - MKTG	0.4746	0.4	-0.0746	0.0000	0.0	0.4	
671 - SW	0.4645	0.4	-0.0645	0.0000	0.0	0.4	
461 - MGMT	0.4652	0.4	-0.0652	0.0000	0.0	0.4	
157 - BECA	0.4566	0.4	-0.0566	0.0000	0.0	0.4	
208 - CJ	0.4564	0.4	-0.0564	0.0000	0.0	0.4	
179 - CAD	0.4483	0.4	-0.0483	0.0000	0.0	0.4	
572 - PHYS	0.4203	0.4	-0.0203	0.0000	0.0	0.4	
251 - EED	0.4152	0.4	-0.0152	0.0000	0.0	0.4	
348 - HIST	0.4087	0.4	-0.0087	0.0000	0.0	0.4	
580 - PLSI	0.3758	0.4	0.0242	0.0242	0.0	0.4	
560 - PHIL	0.3682	0.4	0.0318	0.0318	0.0	0.4	
619 - RRS	0.3568	0.4	0.0432	0.0432	0.0	0.4	
675 - SOC	0.3553	0.4	0.0447	0.0447	0.0	0.4	
119 - AAS	0.3536	0.4	0.0464	0.0464	0.0	0.4	
262 - FIN	0.3531	0.4	0.0469	0.0469	0.0	0.4	
501 - MUS	0.3340	0.4	0.0660	0.0660	0.0	0.4	
281 - M L	0.3229	0.4	0.0771	0.0771	0.0	0.4	
192 - COUN	0.2999	0.2	-0.0999	0.0000	0.0	0.2	
235 - ECON	0.3075	0.4	0.0925	0.0925	-0.2	0.2	Reduced by 0.2: one of the two largest eligible upward rounding adjustments
368 - ISYS	0.3001	0.4	0.0999	0.0999	-0.2	0.2	Reduced by 0.2: one of the two largest eligible upward rounding adjustments
267 - ELIT	0.2783	0.2	-0.0783	0.0000	0.0	0.2	Protected 0.2 minimum

The formula produces a total rounded allocation of **26.4 FTE**.
Because the overall allocation is capped at **26.0 FTE**, two departments must be adjusted downward by **0.2 FTE each**.

rounding benefit = rounded allocation – calculated share

Decision rule: reduce the departments that gained the most from rounding. In the chart, **darker green indicates a larger upward rounding adjustment**.

Since the two departments highlighted in dark green, ECON and ISYS, **benefited the most from the initial rounding**. Their allocations were each reduced by **0.2 FTE** to bring the total back to the **26.0 FTE cap**.

Why any rounded allocations get close to 26.0 FTE, but may not equal it

Rounding is applied to each department individually, then reconciled to a fixed total.

Calculated allocations add to the 26.0 FTE pool exactly. The total can change after each department is rounded to a 0.2-FTE increment.

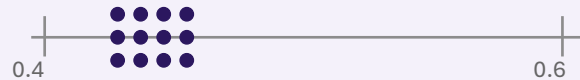
1 Artificial equal-workload case

Every department has the same calculated share:

$$\text{Score}_i = 1/60$$

$$26.0 \times \text{Score}_i = 0.4333$$

Rounds to 0.4 for all 60 departments



all errors point down

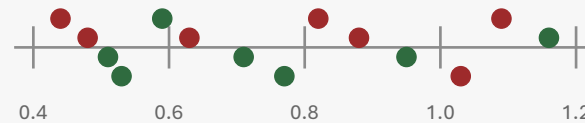
$$60 \times 0.4 = 24.0$$

Result: 2.0 FTE short

This is an extreme case because all rounding moves in the same direction.

2 Actual departments vary

Calculated shares are spread across many values, so some round down and some round up.



0.48 → 0.4
rounds down

0.53 → 0.6
rounds up

Positive and negative errors tend to offset each other.

Therefore the rounded total is usually much closer to 26.0 than in the equal-workload example.

3 But exact cancellation is not guaranteed

The final total depends on where all 60 calculated values fall relative to 0.2-FTE thresholds.

continuous values → 0.2 units

$$\Sigma \text{ calculated} = 26.0$$

$$\Sigma \text{ rounded} \approx 26.0$$

but may be above or below

Conclusion: final reconciliation may still be necessary to hit the hard 26.0 FTE cap.

Takeaway: normalization is not evidence of a formula error; it is the consequence of rounding continuous proportional shares into fixed 0.2-FTE units.

How the Excel spreadsheet normalizes allocations to exactly 26.0 FTE

Spreadsheet converts proportional shares into 0.2-FTE increments and then reconciles to the fixed 26.0-FTE total using an approach suited to Excel.

Spreadsheet does not simply round each department. It first converts the 26.0 FTE pool into 130 separate 0.2-FTE increments, then allocates exactly 130 increments.

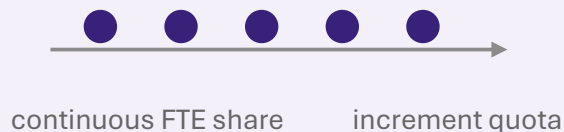
1. Convert the pool to increments

Each department starts with a proportional FTE share. The spreadsheet converts that share into a quota of 0.2-FTE increments.

$$26.0 \div 0.2 = 130$$

target increments

$$\text{raw quota} = (\text{Score}_i \times 26) \div 0.2$$

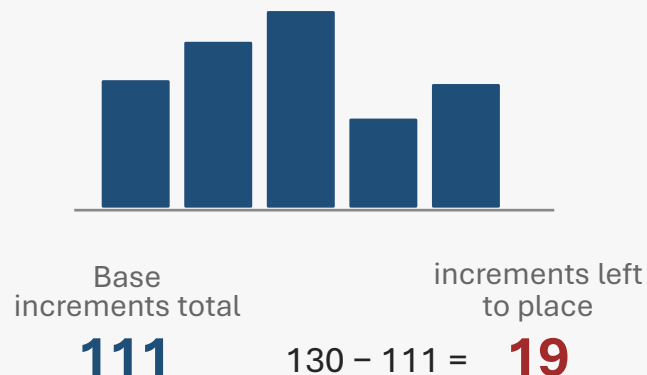


2. Assign base increments

Each department receives the whole increments already earned by its quota, subject to the minimum and maximum controls.

$$\text{base} = \text{floor}(\text{raw quota})$$

bounded by min = 1 and max = 8 increments



3. Add increments by largest remainder

The spreadsheet ranks the decimal remainders and adds one 0.2-FTE increment to the departments with the largest remainders until all 130 increments are used.

rank remainders



add top 19

$$\text{final FTE} = (\text{base} + \text{added}) \times 0.2$$

$$130 \text{ increments} \times 0.2 =$$

26.0 FTE

allocated total in the spreadsheet

Example row: BIOL raw quota 7.5805 → base 7 + added 1 = 8 increments → $8 \times 0.2 = 1.6$ FTE

Takeaway: The simple and Excel friendly approach both produce the exact result same since it rank orders remainders

Summary: Same Method, Same Result

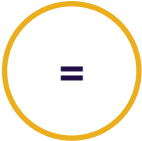
The difference is presentation, two methods to reach the same conclusion; both approaches allocate the same 0.2-FTE increments.

Simple explanation

Presentation

Start with each department's proportional FTE share.
Round to the nearest 0.2 FTE.
Compare the rounded total to the 26.0 FTE cap.
Adjust the departments with the largest rounding benefit until the total equals 26.0.

Best for explaining the logic clearly to an audience.



Excel-friendly method

Spreadsheet

Convert the 26.0 FTE pool into 130 increments of 0.2.
Assign base increments using each department's quota.
Rank decimal remainders.
Add increments by ranking until exactly 130 increments are allocated.

Final allocation = (base + added) × 0.2 FTE

Best for implementing the process in Excel.

Why the result matches

Both use the same proportional shares, the same 0.2-FTE increments, and the same remainder logic to reconcile to the fixed 26.0-FTE total. There are 19 departments that either round up or are awarded an increment

Cutoff around the final added increment

Rank	Department	Decision
19	BIOL	Added 0.2
20	ECON	No added increment
21	ISYS	No added increment

How this explains ECON and ISYS

- 1 Base increments total 111, leaving 19 increments to place.
- 2 Those go to 19 departments with the largest decimal remainders.
- 3 ECON and ISYS rank 20th and 21st, no more 0.2 increments.

Takeaway: Spreadsheet ranks the largest remainder as #1; the simplified model has same cutoff from the opposite direction. Outcome is identical.

Savings from Reduction in Chair Time

New chair time is 3.4 FTE below AY19-20 levels, while enrollment has declined more sharply over the same period.

AY19-20 chair time

31.0 FTE

Baseline chair-time allocation

Current chair time

27.6 FTE

26.0 base + accreditation add-ons

Reduction

3.4 FTE

17 increments of 0.2 FTE

Context

28%

Enrollment decline since 2019

Savings calculation

Direct chair-time savings

3.4 FTE × \$52,835/FTE

\$179,639

+

Course-release capacity

34 releases = 3.4 lecturer FTE

\$383,263

=

Estimated Total Savings

\$562,902

with benefits

Cost assumption

\$10,567 with benefits for 0.2 FTE Chair Time
Highest cost case scenario
\$240 CBA/mo. allocation complicates calculation

Takeaway

The estimated capacity is enough
to support approximately **5.0 lecturer FTE**
50 class sections

Since 2019: enrollment down 28%; overall chair time down 11%.

Q & A

- From UBC members
- From meeting guests

CPaGE Fiscal Annual Review

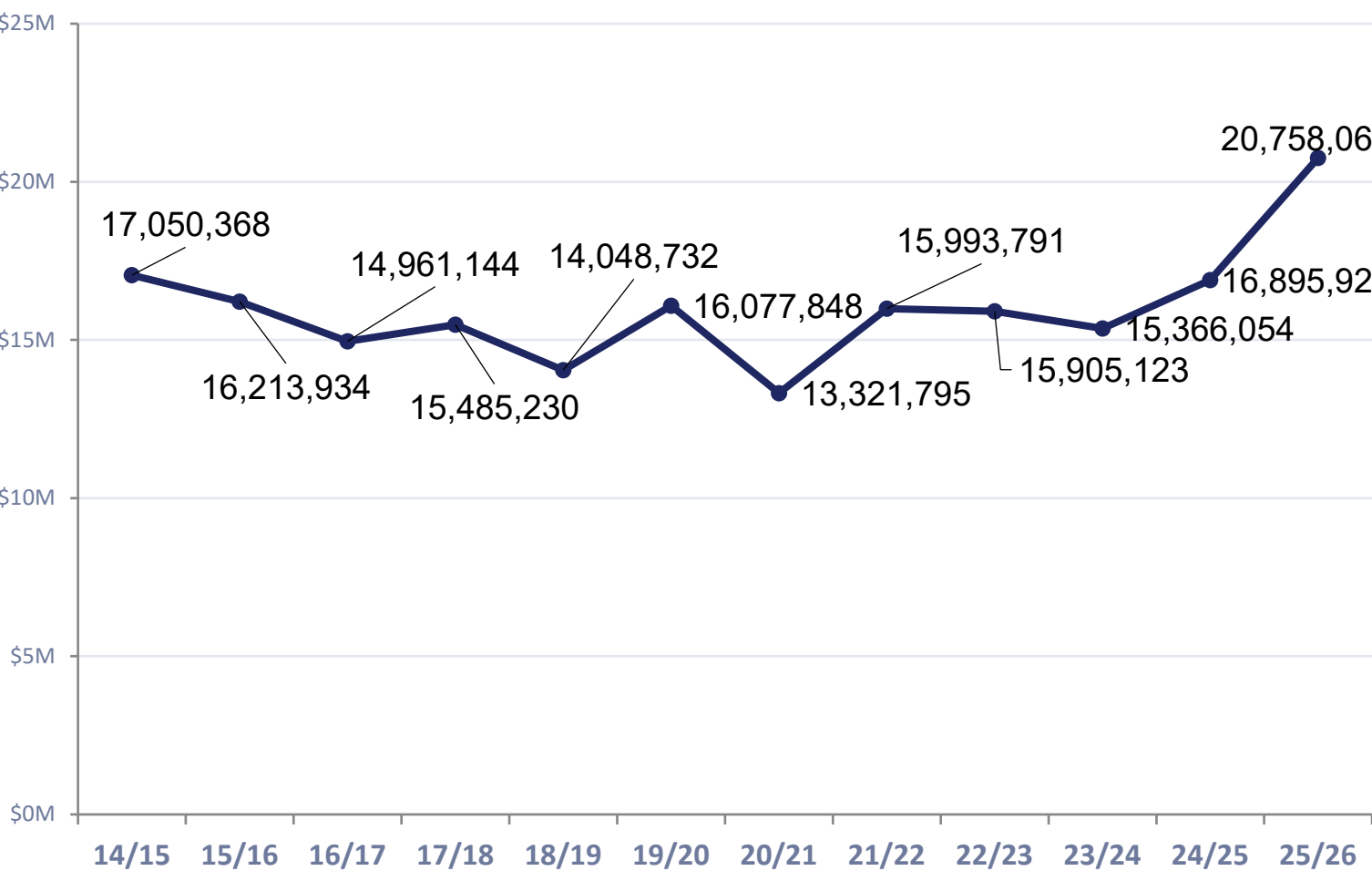
College of Professional & Global Education | By CPaGE Leadership Team



CPaGE Financial Model

- CPaGE revenue is based on per enrollment not FTE
- CPaGE Cost Recovery – 38%
 - 5% to CO and 5% to SF State Cost Recovery
 - 28% to cover all CPaGE Indirect, marketing, recruitment and SEIC
- Campus Partner Revenue Sharing
 - Open University – 31% of gross or \$122.5 unit/enrollment
 - Special Sessions – 8% of gross
 - Academic programs net revenue sharing – 50/50%
- CPaGE Self-Support Reserve Target – 6 months of annual expenditure/ \$9M
- CPaGE follows all SF State and CO policies – EO 1099

Total Revenue Grew 48% since FY 18-19



\$14.05M

FY2018–19 revenue

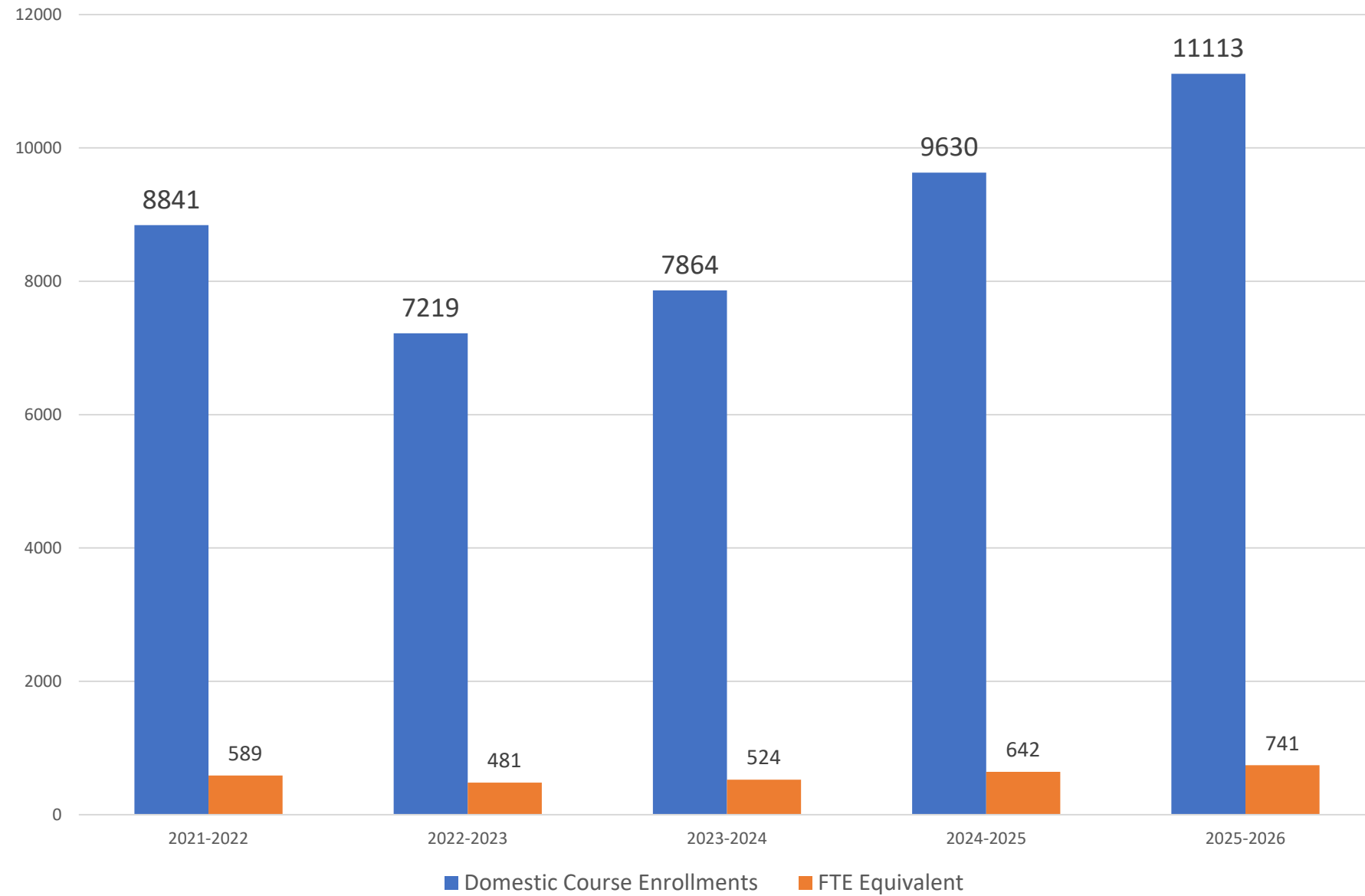
\$13.32M

FY2020–21 low — pandemic disruption

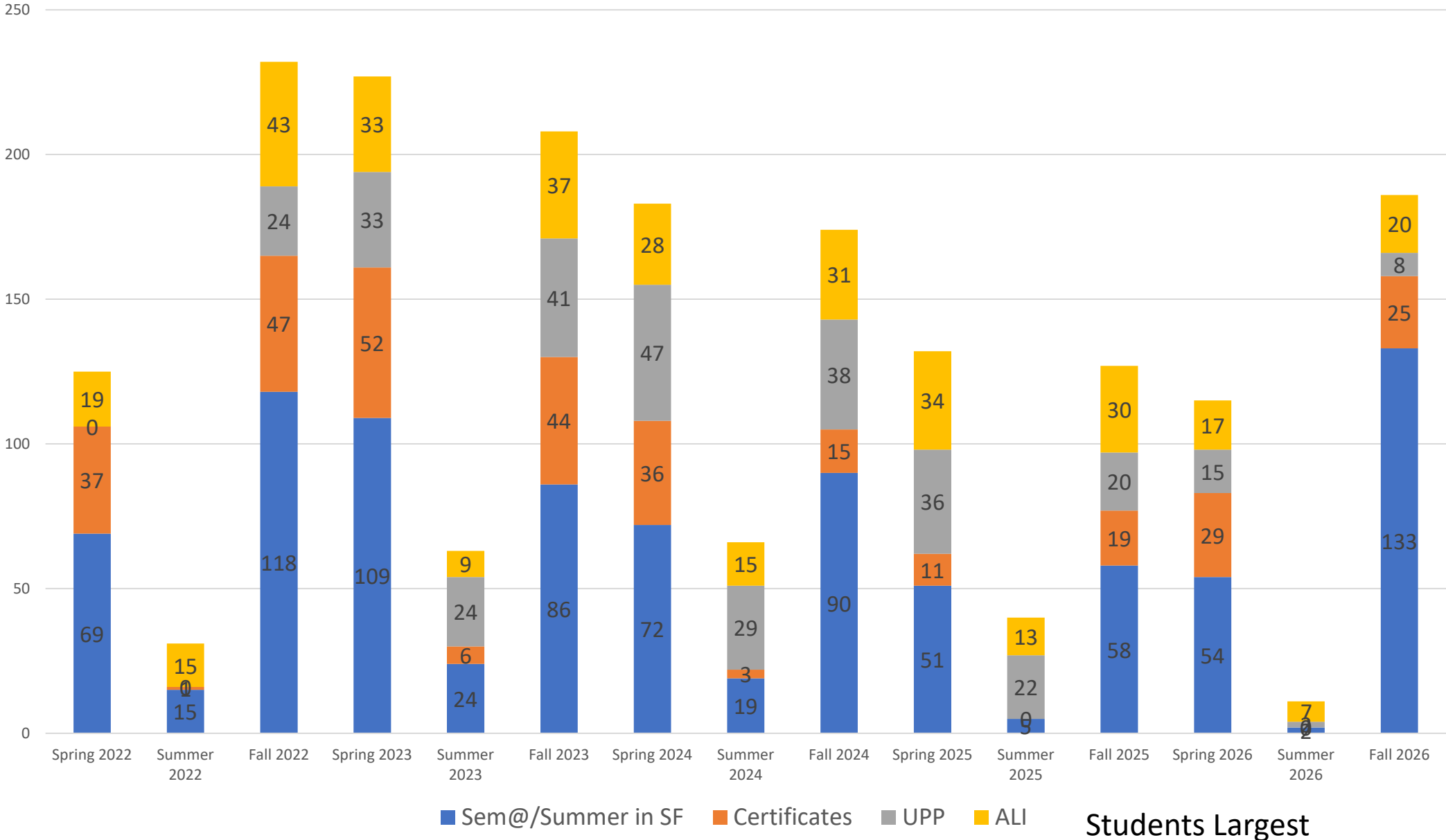
\$20.76M

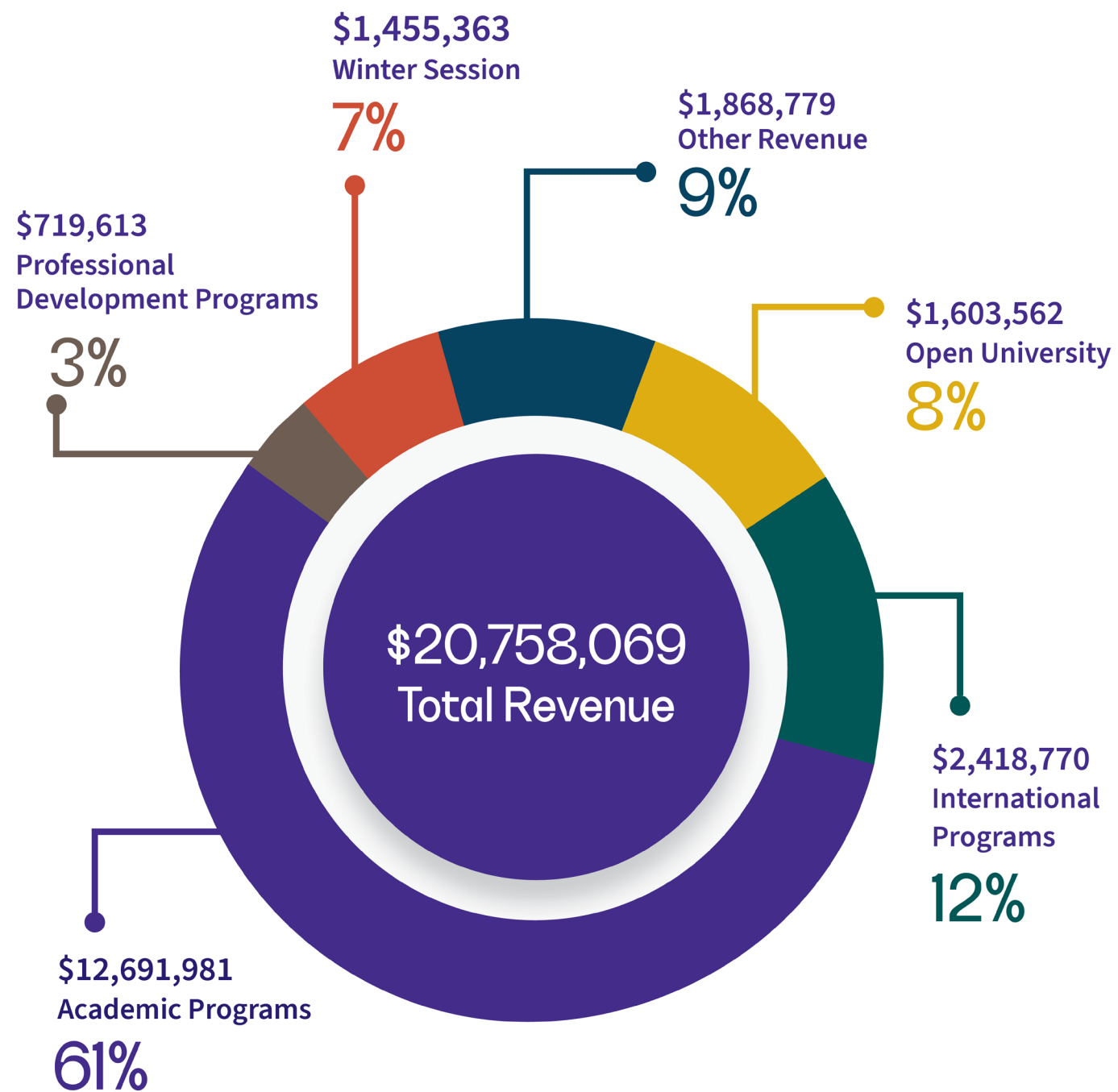
FY2025–26 revenue — decade high

CPaGE Domestic Course Enrollments and FTE Equivalent Five-Year Trend

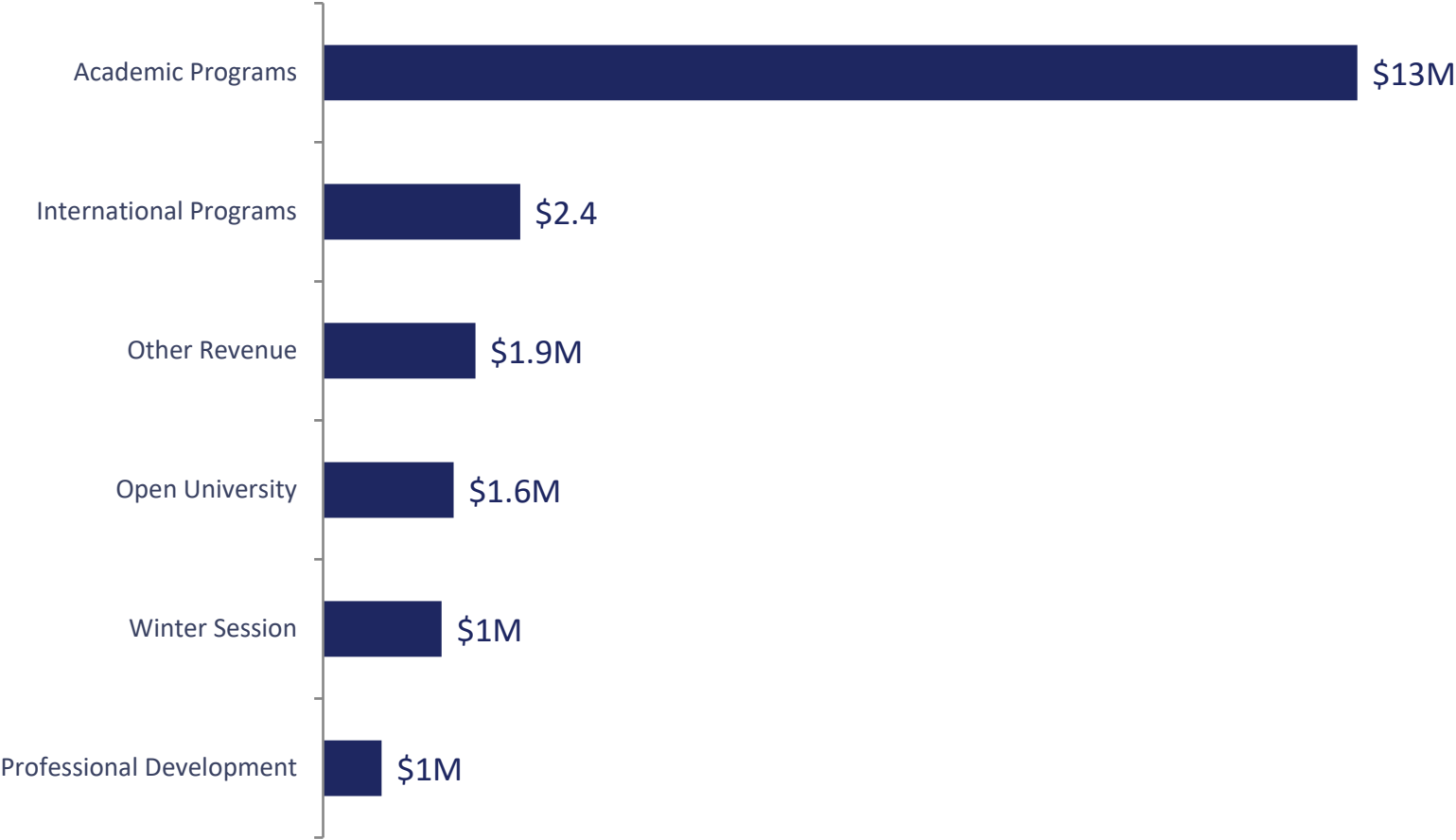


CPaGE International Program Enrollment





Academic Programs Drive Most of FY25–26 Revenue



61%

of FY25–26 revenue came from Academic Programs (\$12.69M)

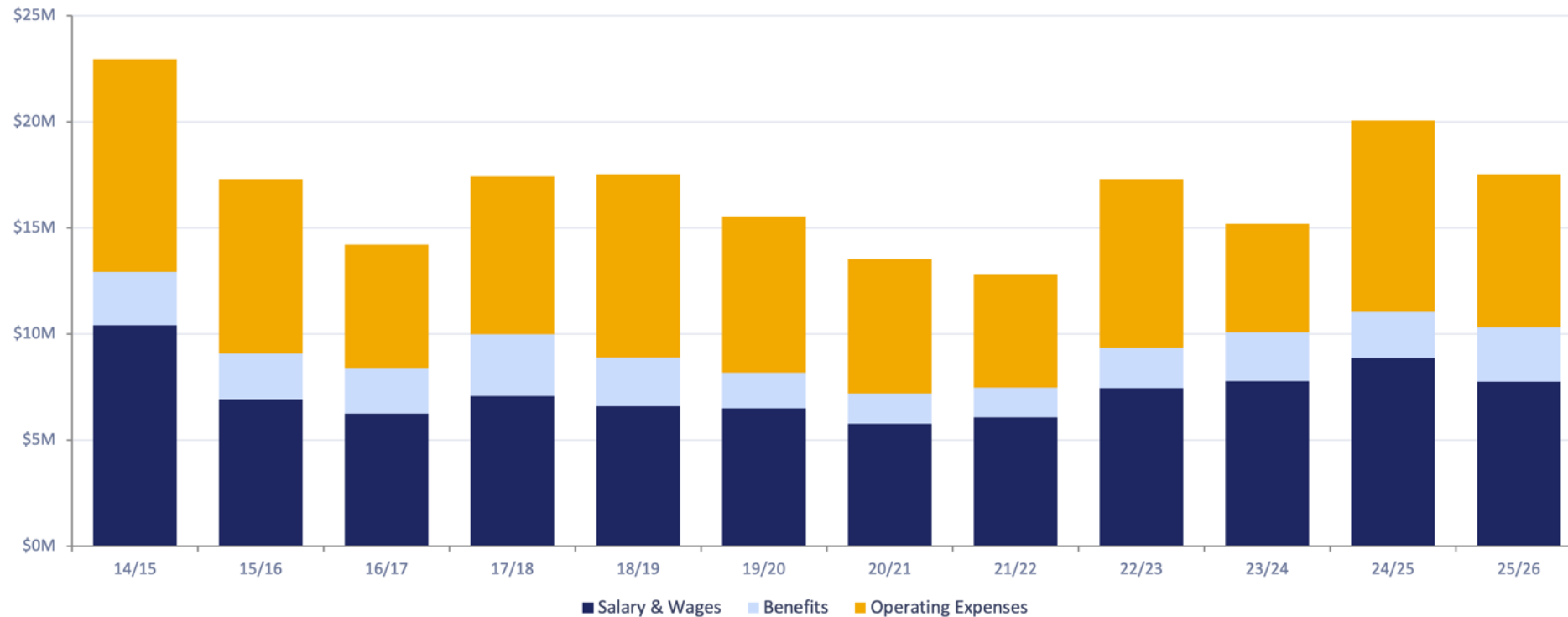
Total FY2025–26 Revenue: \$20.76M

Other Revenue includes income received outside of regular course tuition and enrollment. It includes partner revenue-sharing payments, student fees, interest and investment earnings, cost recoveries, internal transfers, space rentals, and other miscellaneous program-related income.

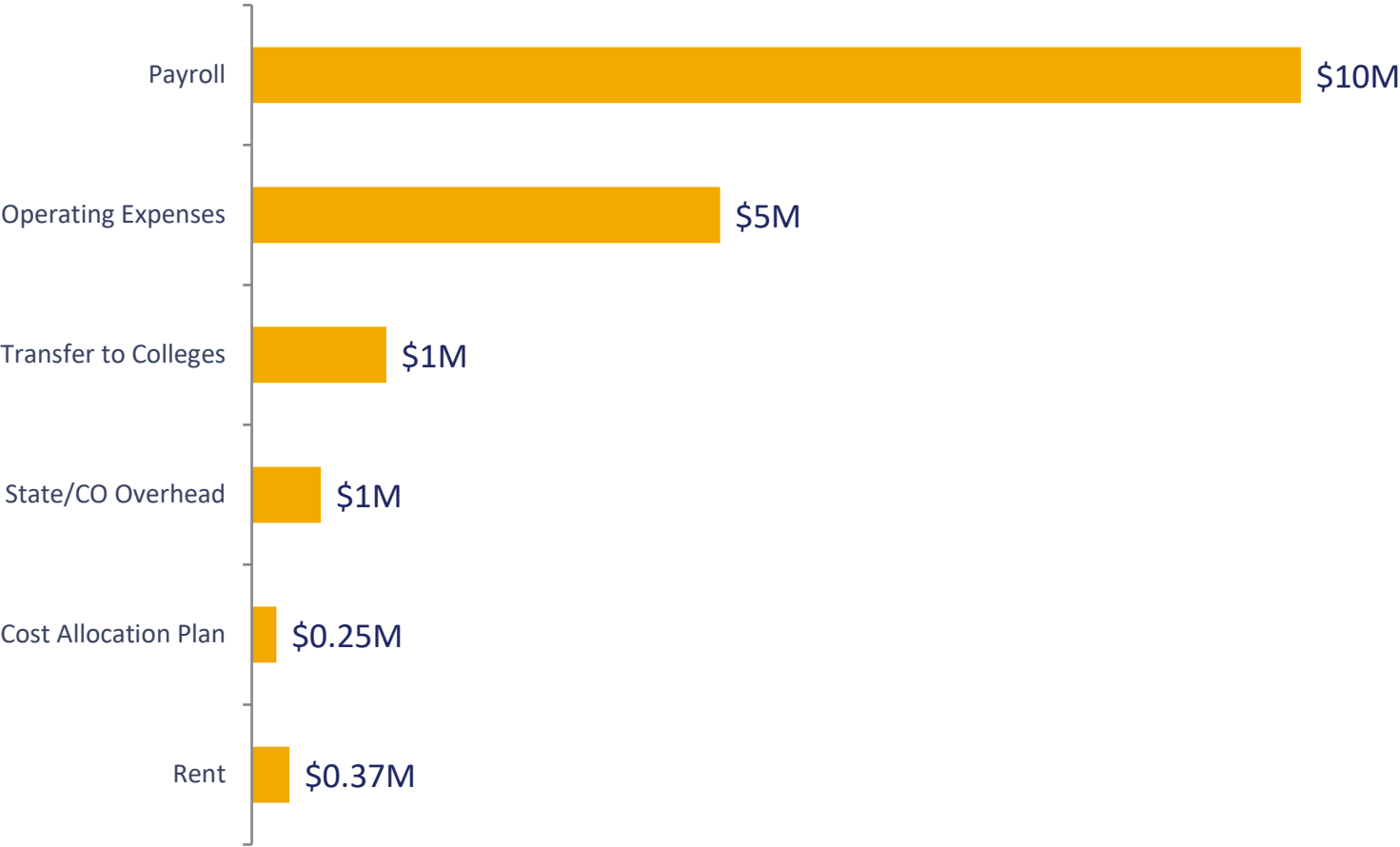
- CPaGE started to pay down \$4.8M deficit from FY 22-23 and 24-25
- Completed eliminated the deficit by 7/1/25
- Starting 7/1/26, CPaGE reserve is at \$3M

EXPENSE TREND, FY2014-15 – FY2025-26

Total Expenses Held Broadly Steady Over the Decade



Payroll Is the Largest Cost Driver



59%

of FY25–26 expenses (\$10.31M) went to payroll

Total FY2025–26 Expenses: \$17.53M

Operating expenses (\$4.60M) are the second-largest category, followed by transfers to partner colleges (\$1.32M).

Expenses

2025-26

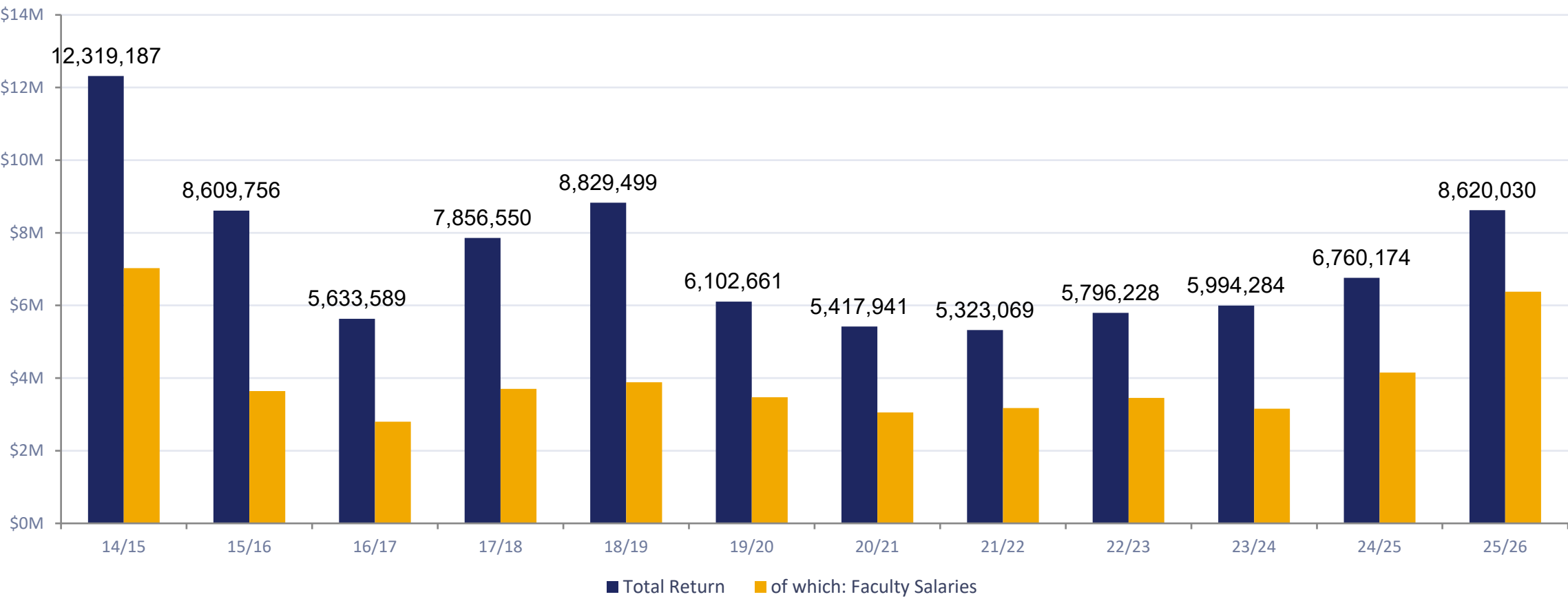
Payroll



Operating Expenses

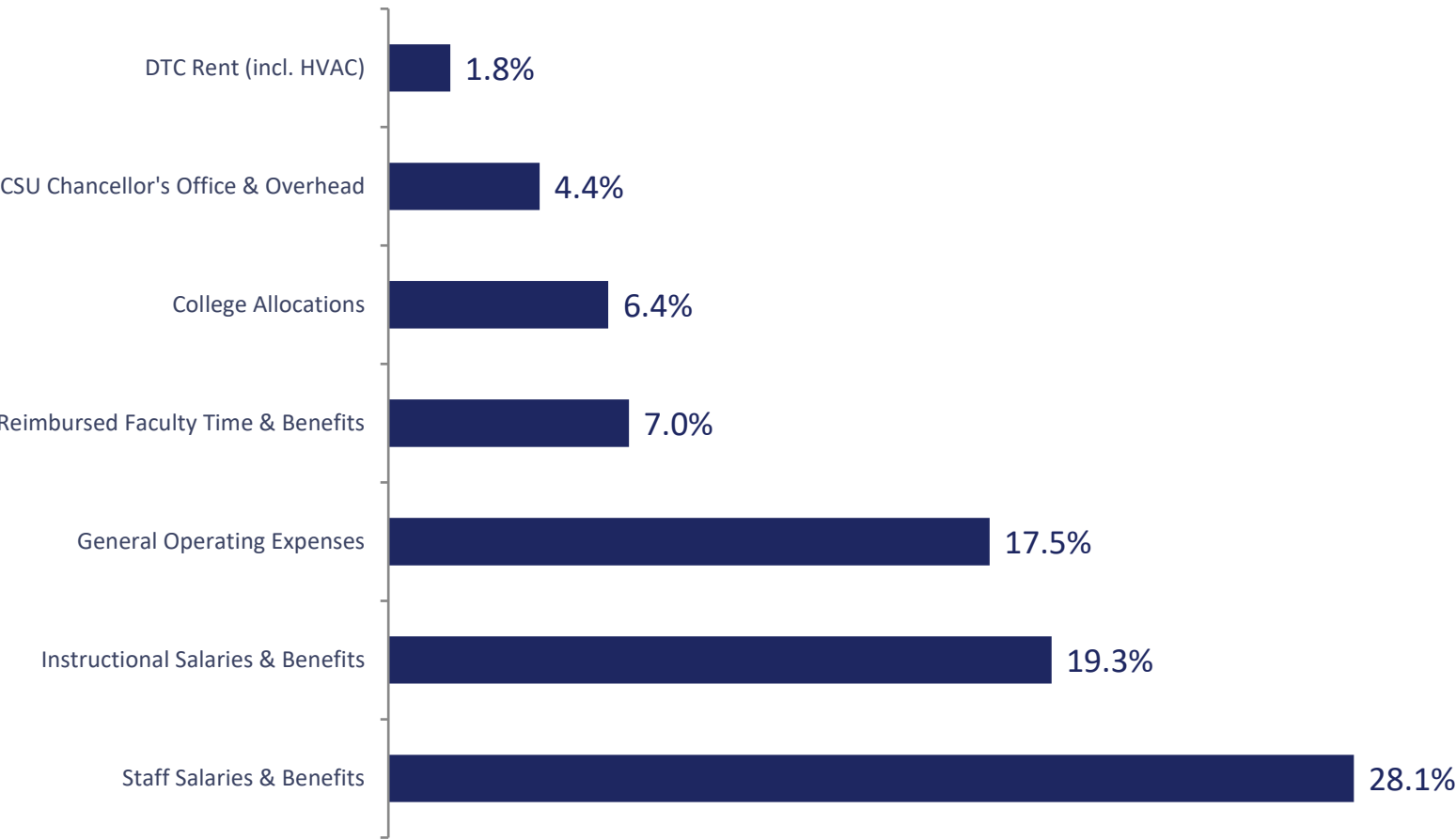


CPaGE Returned \$8.6M to CSU/SFSU in FY2025-26





84% of Revenue Funds Direct Program Costs

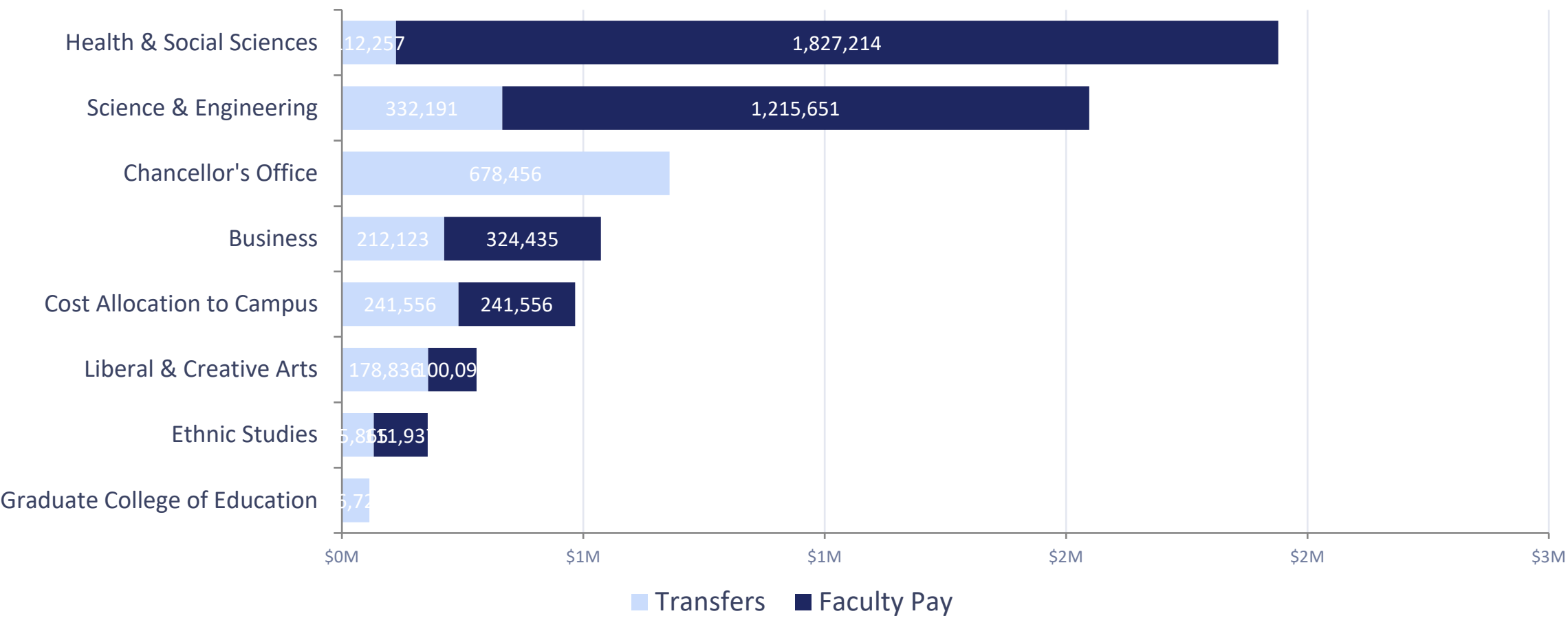


84.4%

of FY25–26 revenue (\$17.53M) was spent on the cost categories at left.

The remaining ~15.6% of revenue is retained beyond these direct cost categories.

CPaGE Faculty Pay and Fund Transfer



KEY TAKEAWAYS

FY2014–15 – FY2025–26 at a Glance

+22%

Revenue growth from FY14–15 (\$17.05M) to FY25–26 (\$20.76M), a decade high after a pandemic-era dip.

61%

Share of FY25–26 revenue from Academic Programs (\$12.69M of \$20.76M).

84.4%

Share of FY25–26 revenue spent on payroll, operating costs, rent, and college/campus allocations.

\$6.38M

Total FY25–26 payment to partner colleges and CSU/SFSU: \$1.88M in transfers plus \$4.50M in faculty pay.

Q & A

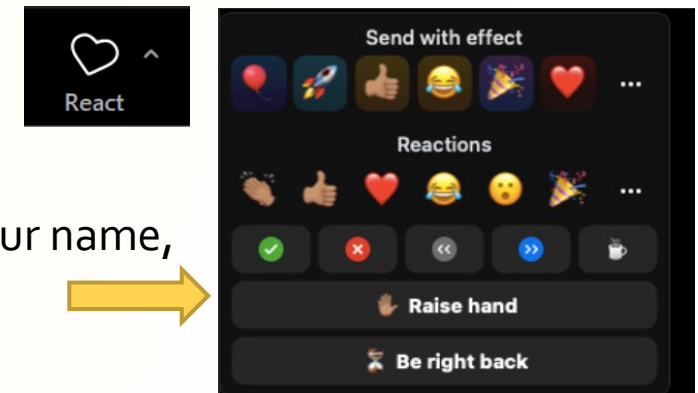
- From UBC members
- From meeting guests

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.

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