



**SAN FRANCISCO  
STATE UNIVERSITY**

# University Budget Committee

Thursday, December 16, 2021

## Welcome!

- UBC guests: please ensure your full name shows
- All: Please use the "raise hand" function for questions
- Public forum is at approx. 11:40 a.m.
- We'll do our best to address questions posted in the Chat
- Today's presentation will be posted to the UBC webpage
- RSVP to [ubc@sfsu.edu](mailto:ubc@sfsu.edu) to attend UBC Office Hours **tomorrow 10:00AM for Staff and Faculty/Mpps**



Surfers enjoy winter storm waves breaking under the Golden Gate

(Karl Mondon/Bay Area News Group)

# Welcome from UBC co-chairs

**Jennifer Summit**  
Provost & Vice President  
Academic Affairs

**Jeff Wilson**  
Vice President & CFO  
Administration & Finance

## UBC Office Hours

- *via Zoom*
- *typically day after each UBC meeting*
- *For Staff*
- *For Faculty & MPPs*
- *For Students (contact Joshua Ochoa, AS President for dates/times)*

## last 2021 UBC Office Hour:

**tomorrow**, Friday, December 17, 10:00am – 11:00am

- Staff hour hosted by Dylan Mooney
- Faculty/MPP hour hosted by Genie Stowers

RSVP to: [ubc@sfsu.edu](mailto:ubc@sfsu.edu)

## Today's Agenda:

- Member rollcall UBC staff
- Meeting Minutes approval (Nov 18)
- President's Message
- Transparency topic: Salary Transparency
- Presentations:
  - Lottery funds
  - CEL funds
- Updates/Informational Item:
  - IDC Workgroup update
  - Chargeback Governance Committee update
- Action Item: Chargeback Governance Committee ratification
  - Member dialogue
  - Public comment
  - Member vote
- Public Forum

## Member attendance and changes

- Member Roll call
- Change to UBC Faculty member-representative:
  - Thanks to outgoing member: **Kathleen Mortier**
  - Welcome back: **Nancy Counts Gerber**

## Approval of November 18 Meeting Minutes

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(all past meeting minutes can be found on the UBC webpage)

**President Lynn Mahoney**

Transparency Topic:

**Salary Transparency**

**Jeff Wilson**

Vice President & CFO  
Administration & Finance

**Elena Stoian**

Executive Director  
Budget Administration & Operations  
Administration & Finance





# UBC: Requested Salary Data

December 16, 2021

San Francisco State University  
University Budget Committee

# AGENDA

1. SF State's Budget Salary Types
2. SF State's Salary Ranges in Budget Plan



# Workforce Planning Salary Types

## SALARY TYPES

## DEFINITION

1.Single Incumbent

Single Incumbent positions will utilize specific employee(s). Generally, 1-to-1 but including occasional exceptions, these single incumbent positions will represent the most detailed parts of personnel expenses.

2.Pools

Pooled positions are those types of positions that are planned by position/job code but are consolidated into a single employee grouping (Lecturer Faculty, Graduate Assistant, Student Assistant, Teaching Assistant, Temporary Help)

3.Natural Account  
Compensation

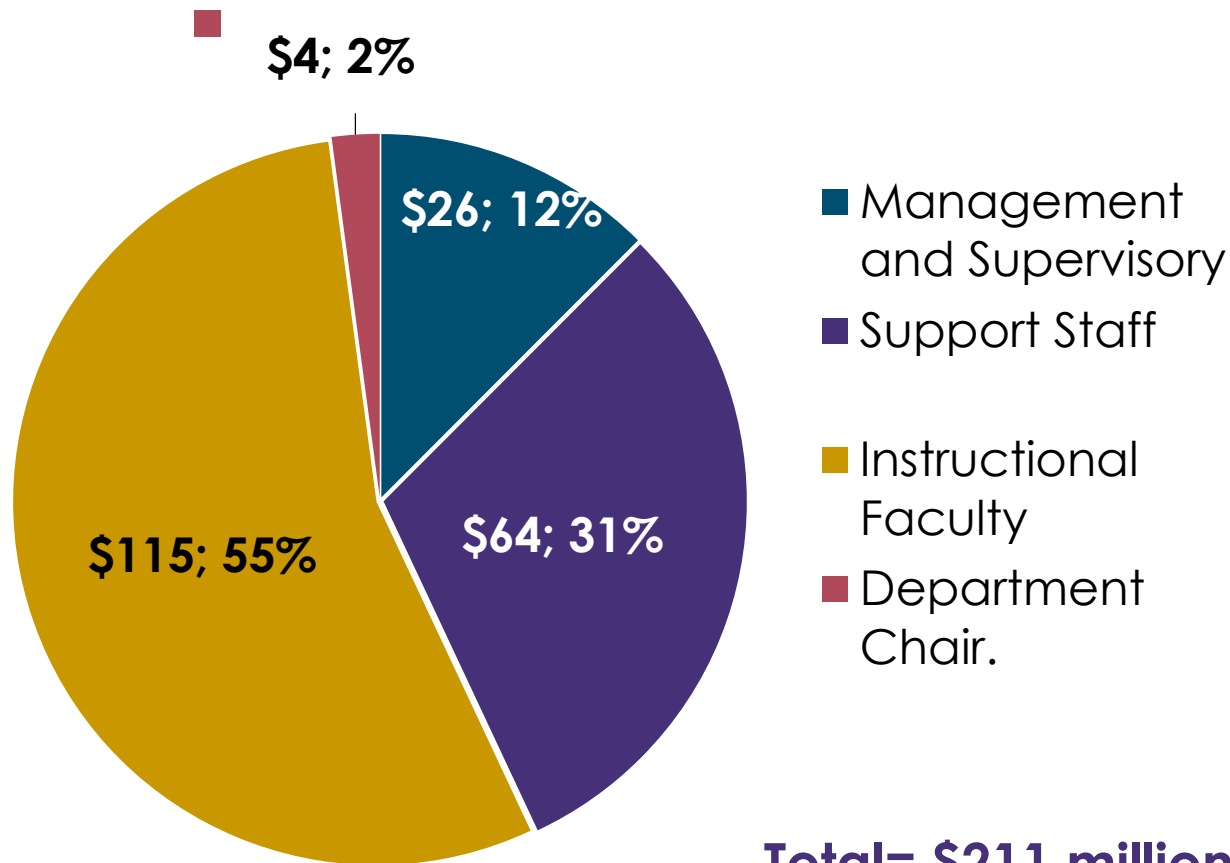
Salary accounts that are budgeted at the GL (general ledger) account level and not position level and are additional pay into the salary accounts ( shift differential, vacation payout, overtime, etc.)

# Workforce Planning Salary Types

CONTINUATION	DEFINITION
Headcount	It is an inventory of staff, faculty, or students in a group taken by counting individuals.
Full Time Equivalent (FTE)	<p>It is the total of all positions using the percentage of the appointment rather than the number of individual employees. This is what the headcount looks like for the same employees using each measure:</p> <p>Employee A - .5 appointment Employee B - 1.0 appointment Employee C - .6 appointment Employee D - .4 appointment</p> <p>Using Headcount, there are 4 employees Using FTE, there are 2.5 employees (.5 + 1 + .6 + .4 = 2.5)</p>

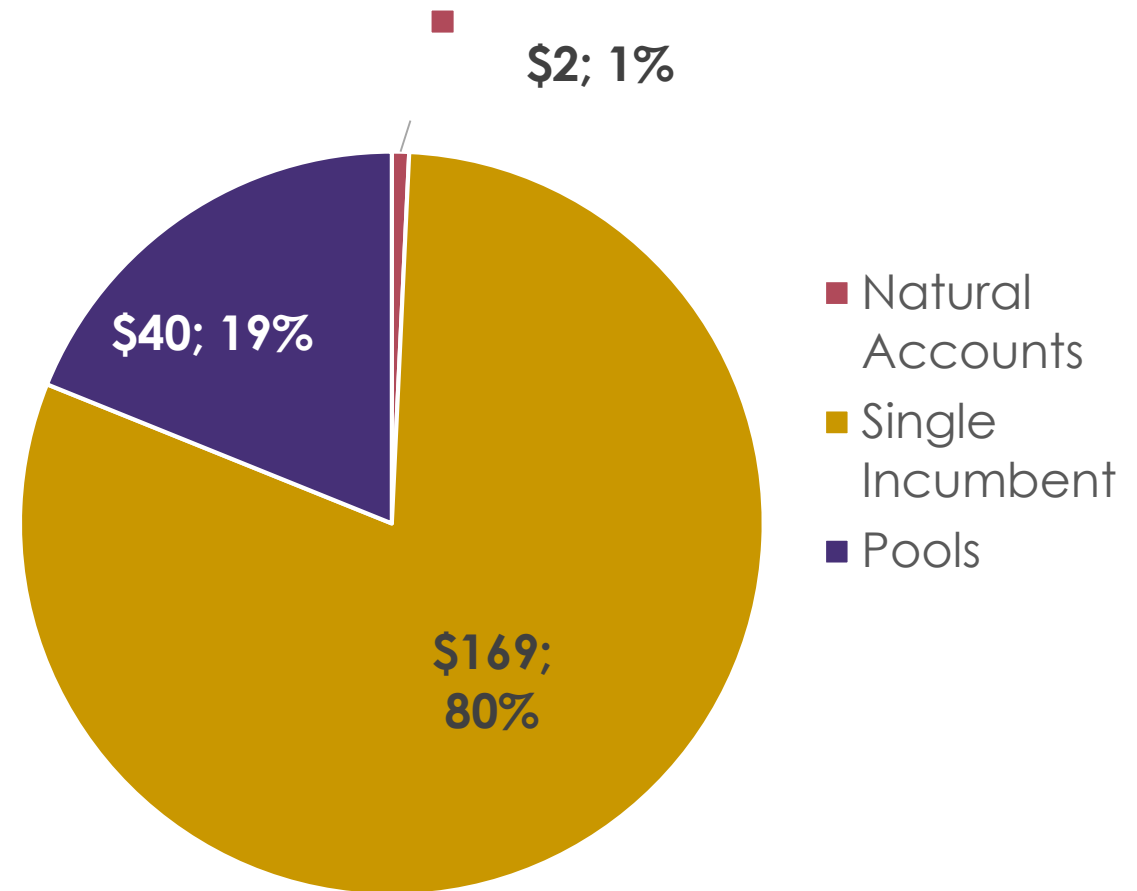
# FY2021-22 General Fund Budget-Salaries

## By Account Category



Total= \$211 million

## By Workforce Type



# FY 2021-22 Budgeted Single Incumbent-\$169 million

	HEADCOUNT	FTE	AMOUNT
Faculty	803	727	\$77
Department Chair	62	32	4
Management & Supervisory	208	202	26
Support Staff	989	929	62
<b>Total</b>	<b>2,062</b>	<b>1,890</b>	<b>\$169</b>

# FY2021-22 Budgeted Single Incumbent-\$169 million

<i>Ranges based on the <u>budgeted</u> FTE</i>	<b>MAX</b>	<b>MIN</b>	<b>MEDIAN</b>
<b>Faculty</b>	\$188,052	\$44,765	\$106,913
<b>Department Chair</b>	175,117	108,552	137,936
<b>Management &amp; Supervisory</b>	378,721	68,304	129,140
<b>Support Staff</b>	135,912	33,744	65,040
<b>Range</b>	<b>\$378,721</b>	<b>\$33,744</b>	<b>\$90,039</b>

# FY2021-22 Budgeted Pools-\$40 million

	<b>BUDGETED AMOUNT</b>
<b>Graduate Assistant</b>	\$ 322,500
<b>Temporary Help</b>	142,400
<b>Student Assistant</b>	1,225,354
<b>Teaching Associates</b>	1,633,620
<b>Lecturer</b>	30,955,902
<b>Summer Session</b>	5,568,778
<b>Total</b>	<b>\$ 39,848,554</b>



**Presentation:**

**Lottery Funds**

**Jeff Wilson**

Vice President & CFO  
Administration & Finance

**Elena Stoian**

Executive Director  
Budget Administration & Operations  
Administration & Finance

**CA LOTTERY**



# **Beyond the General Fund: Lottery Funds**

December 16, 2021

# Lottery Funds

## Contents

1. Background
2. Historical trends
3. How the funds have been used at SF State
4. Dialogue

# Lottery Funds

## 1. Background

- CSU lottery policy is aligned with the provisions of the **California State Lottery Act of 1984, Section 8880** of the California Government Code.
- The intent of lottery funds is to provide monetary support aligned with an instructional purpose for the education of pupils and students.
- **Government Code Section 8880.1** declares the intent of the People of the State of California that "net revenues of the California State Lottery shall not be used to substitute funds but rather shall supplement the total amount of money allocated for public education in California."

# Lottery Funds

## 1. Background (continued)

### Limitations

- Lottery funds shall not be used to **substitute funds** but rather shall supplement the total amount of money allocated to the CSU Operating Fund
- Lottery funds shall not be used to **finance increases in the contracted rate of state-funded compensation** paid through the CSU Operating Fund to existing staff.
- Lottery funds shall not be used to **pay faculty salaries or salary-related expenses** for state-funded classroom instruction.
- Lottery funds may not be used for **meritorious state-funded service** (e.g., to finance general employee compensation increases or to distribute monetary awards such as bonuses, stipends, grants, honoraria).

# Lottery Funds

## 1. Background (continued)

### Limitations (continued)

- The creation and/or maintenance of campus lottery **endowment accounts** may not occur.
- Lottery funds cannot be used for construction of facilities but... "**Equipment and supplies** that complement the construction of a building and are used for instructional purposes that benefit the education of students within a facility are not restricted and may be funded with lottery revenue."
- Lottery funds cannot be used to finance research but... "the definition of "financing research" does not include expenses that support **student travel or attendance to a research symposium, conference or sponsored program that is directly related to student education.**"

# Lottery Funds

## 1. Background (continued)

Reporting

# Lottery Funds

( In thousands)

## 2. Historical Trends – Lottery Fund Allocations

Fiscal Year	CSU	SF State
2017-2018	\$32,552	\$2,091
2018-2019	32,552	2,091
2019-2020	35,552	2,342
2020-2021	35,552	2,342
2021-2022	\$35,552	\$2,342



# Lottery Funds

(In thousands)

## 2. Historical Trends – Lottery Fund Campus Allocations

Program Type	FY2019-20	FY2020-21	FY2021-22
Education Programs	\$664	\$684	\$875
General Campus Based Program	1,678	1,658	1,467
<b>Total</b>	<b>\$2,342</b>	<b>\$2,342</b>	<b>\$2,342</b>

# Lottery Funds

In thousands

## 2. Historical Trends – Lottery Fund Campus Allocations by Programs

Education Programs	FY2019-20	FY2020-21	FY2021-22
Future Scholars Program	\$30	\$80	\$80
Outreach High School	25	99	99
Outreach-Community College	50	75	75
Community Access-Student Affairs	23	40	40
EOP Summer Bridge / Mentor Program	78	58	58
SSS / TRIO Student Support Program	32	50	50
Undergrad Ed & Academic Planning	237	282	283
Teacher Division Math and Science Initiative	190	-	190
<b>Total</b>	<b>\$664</b>	<b>\$684</b>	<b>\$875</b>

# Lottery Funds

(In thousands)

General Campus Based Program	FY2019-20	FY2020-21	FY2021-22
Academic Affairs Admin	1,678	545	657
College of Liberal and Creative Art	-	172	232
College of Business	-	50	50
College of Ethnic Studies	-	26	16
College of Science & Engineer	-	203	202
Graduate College of Education	-	67	67
Health and Social Sciences College	-	52	12
Library	-	168	58
Undergrad Ed & Academic Planning	-	375	173
<b>Total</b>	<b>\$1,678</b>	<b>\$1,658</b>	<b>\$1,467</b>

# Lottery Funds

( In thousands)

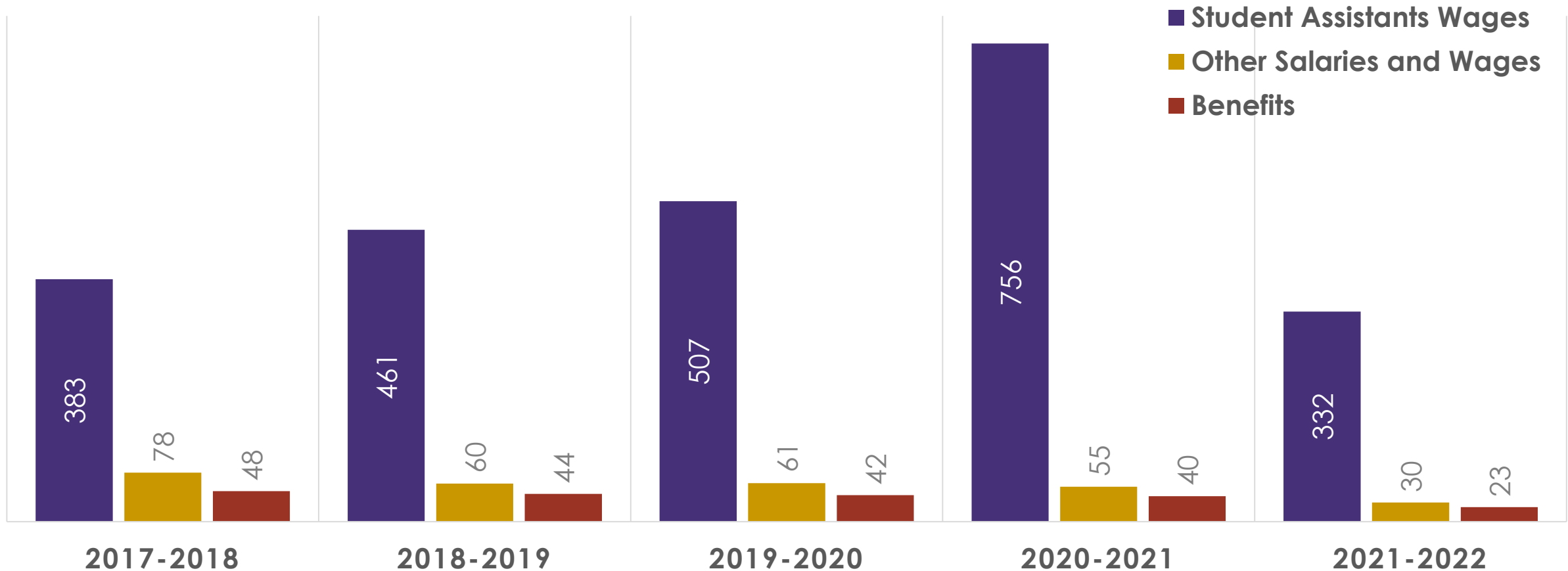
## 3. How have Lottery Funds been used at SF State?

Fiscal Year	Compensation	IT Equipment	Instructional Equipment	Other	Total
<b>2017-2018</b>	\$509	\$310	\$113	\$917	<b>\$1,849</b>
<b>2018-2019</b>	565	390	381	760	<b>2,097</b>
<b>2019-2020</b>	610	741	200	581	<b>2,132</b>
<b>2020-2021</b>	852	256	877	409	<b>2,394</b>
<b>2021-2022</b>	\$385	\$58	\$1	\$92	<b>\$536</b>

# Lottery Funds

( In thousands)

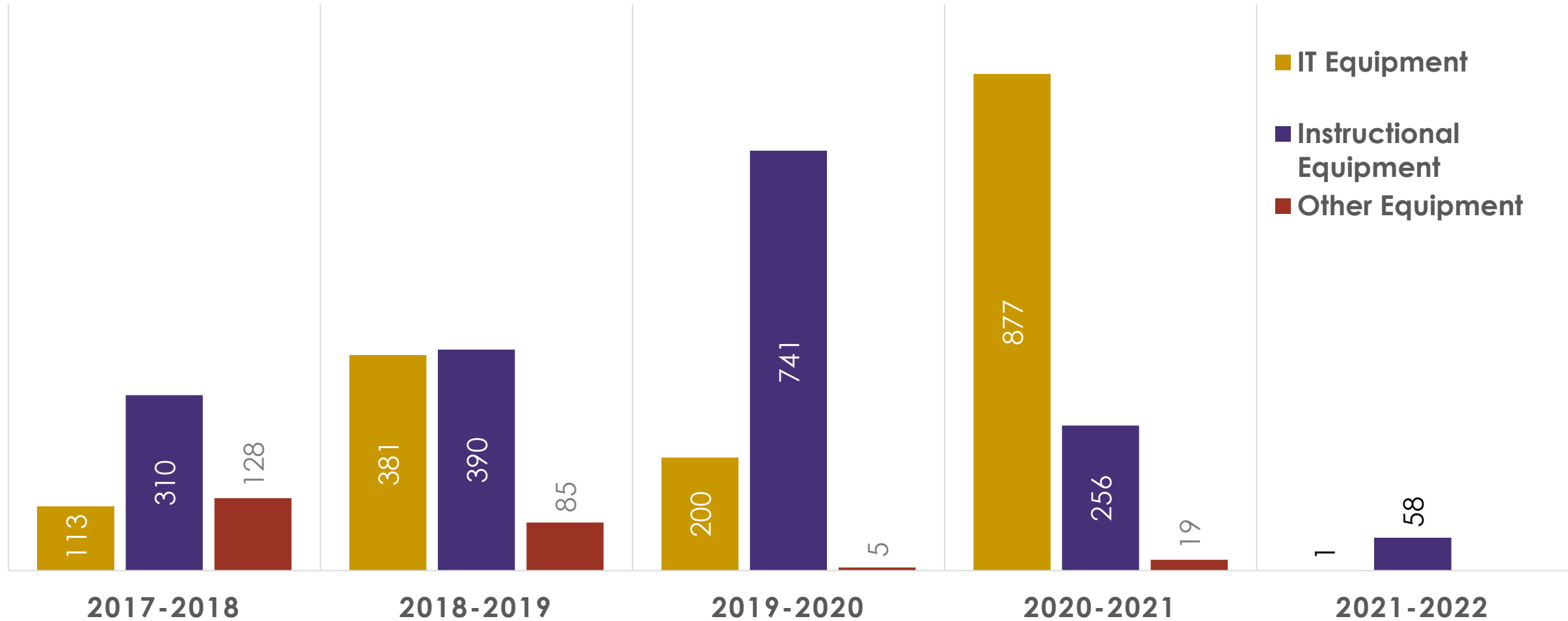
## 3. How have Lottery Funds been used at SF State? - Compensation



# Lottery Funds

( In thousands)

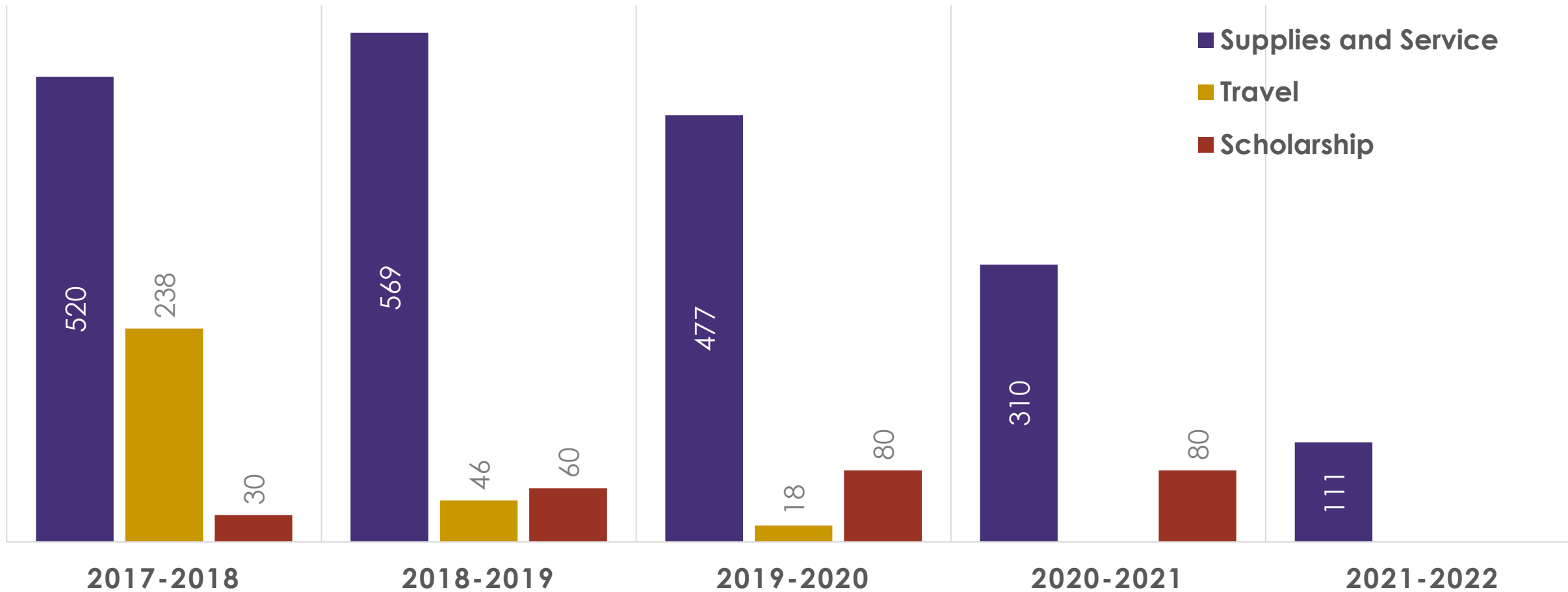
## 3. How have Lottery Funds been used at SF State? - Equipment



# Lottery Funds

( In thousands)

## 3. How have Lottery Funds been used at SF State? – Other Operating Expenses



# Lottery Funds

## 4. Dialogue



# **Presentation:**

## **C.E.L. Funds**

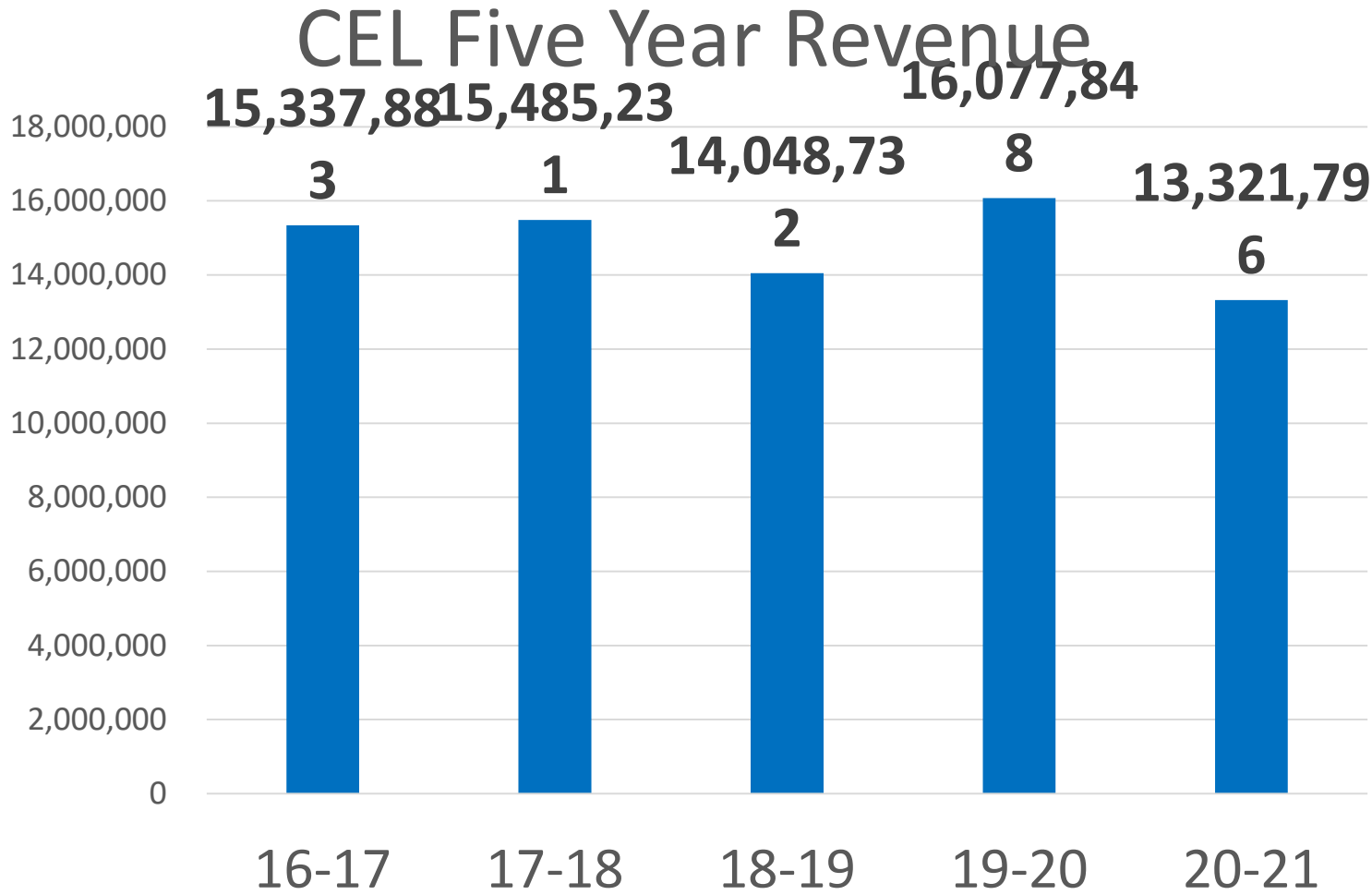
**Alex Hwu**

Dean, College of Extended Learning

# College of Extended Learning

- CEL is 100% self-support College, no general fund support
- CEL follows all SF State and CO policies
  - CSU Policy 1099
  - <https://calstate.policystat.com/policy/6741737/latest/>
- CEL must reimburse all state-supported services
- General Business Model
  - Six months reserve target – economic uncertainty (3 months minimum required by CO)
  - Cost Recovery - 5% for SF State and 5% for CO
  - CEL keeps 28% total revenue (Academic credit bearing program)
    - 28% for overall operation cost
    - 50/50 net revenue sharing
  - Open-U: Colleges 31% and CEL 69%
  - Winter & Special Session: Colleges 8% and CEL 92%
  - Non-Credit Programs: CEL 100%

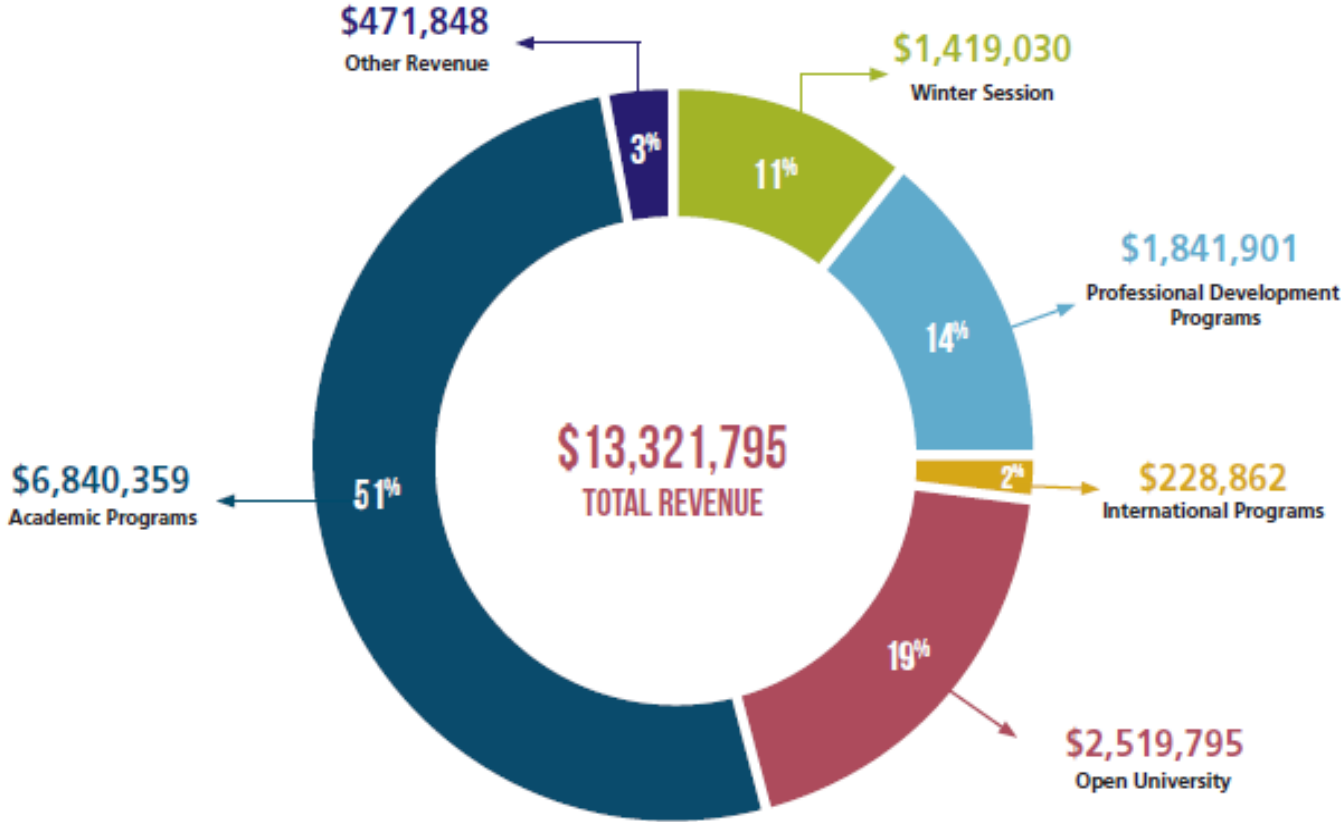
# College of Extended Learning



FY 20-21 exclude  
\$2.6M HEERF

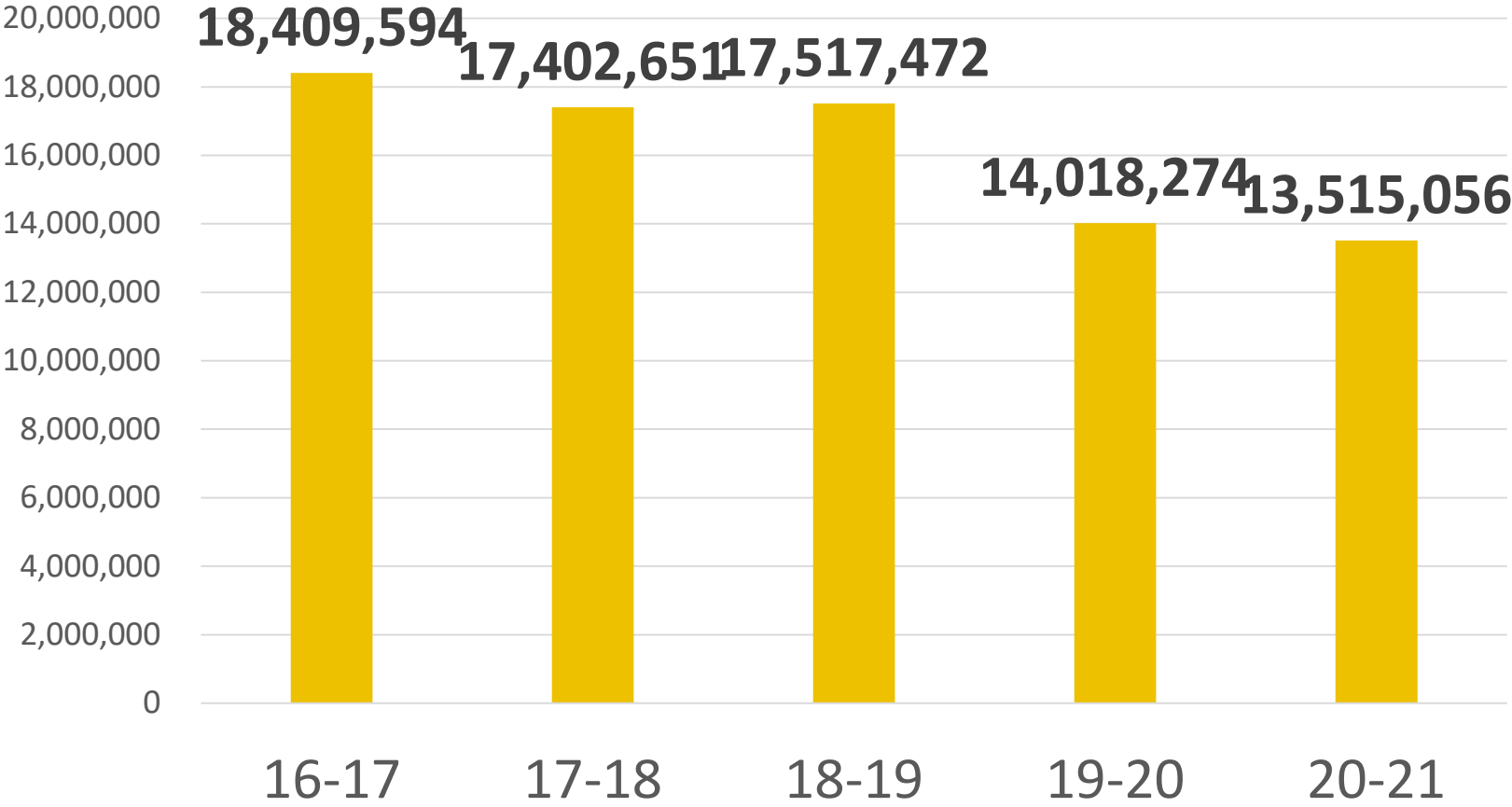
# College of Extended Learning

## CEL REVENUES FOR 2020-21



# College of Extended Learning

## CEL Five Year Expenditures



# College of Extended Learning

## EXPENSES 2020-21



CEL Staff Salaries & Benefits



Operating Expenses



Rent



CEL Instructional Salaries & Benefits



Reimbursed Faculty Time & Benefits to Colleges



Transfer to Colleges (Revenue Share)



CSU Chancellor's Office



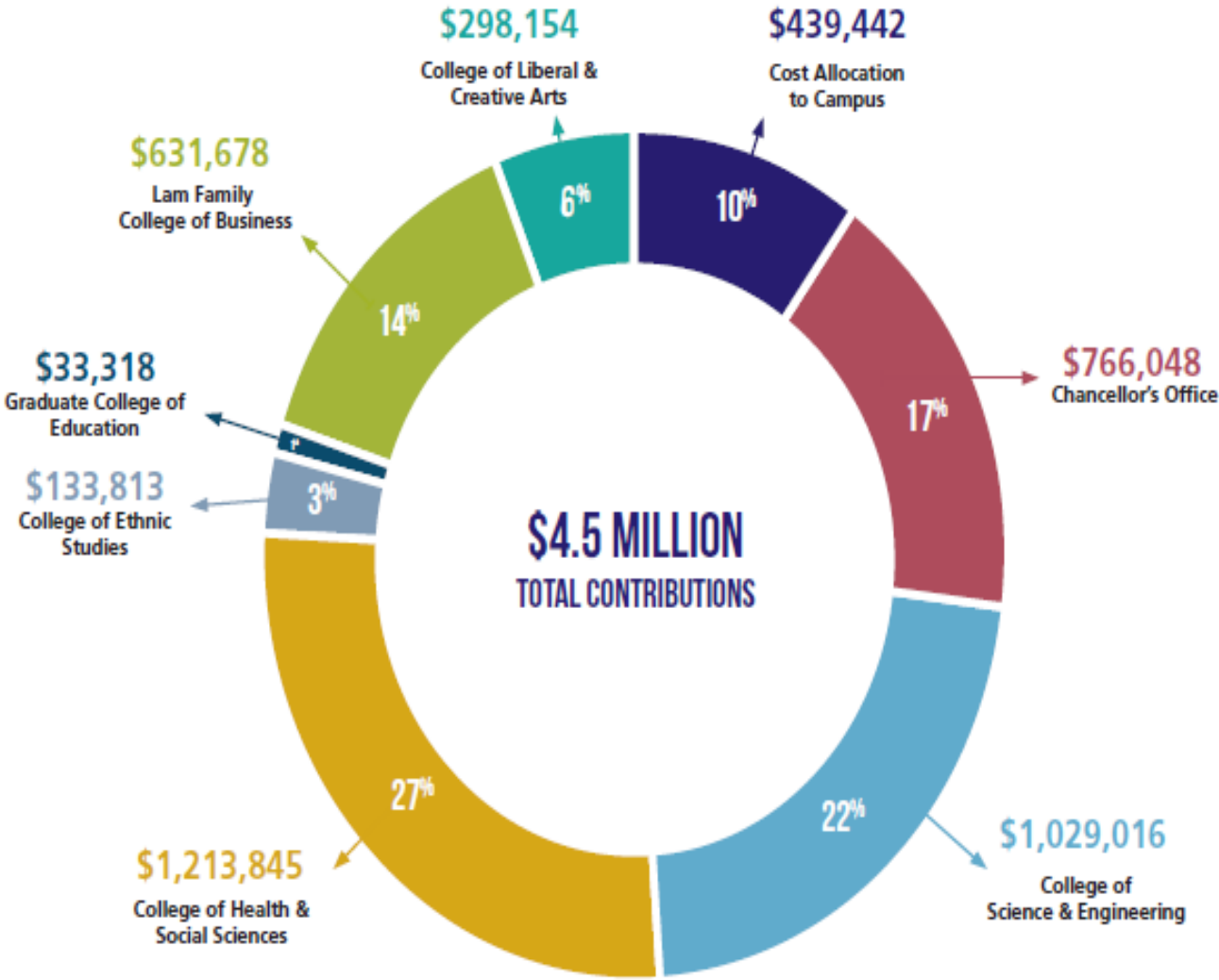
Cost Allocation Plan (Campus Overhead)



College Loan Repayment

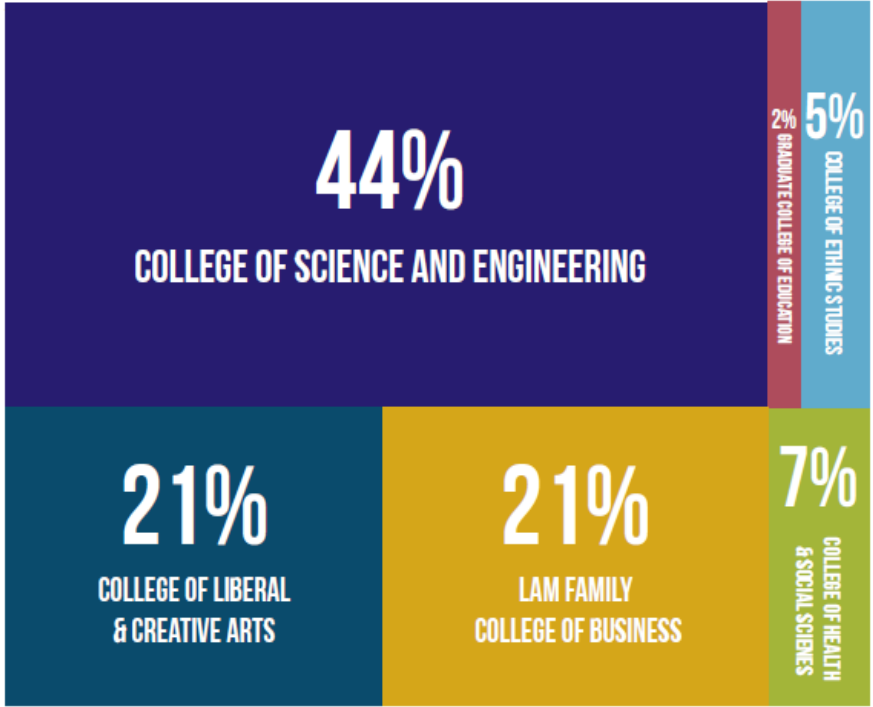
# College of Extended Learning

Revenue contributions to SFSU and CSU 20-21



# College of Extended Learning

## ENROLLMENTS BY COLLEGE





**Updates/Informational Item:**

**IDC (Indirect Cost Recovery)  
Workgroup Update**

**Eugene Sivadas**  
Dean, Lam Family College of Business

# IDC Workgroup Update

December 16, 2021

# The Workgroup

- Dwayne Banks, Vice-Provost for Academic Resources
- Jennifer Daly, Personnel Manager, College of Liberal & Creative Arts
- Michael Goldman, Professor of Biology
- Eugene Sivadas, Dean, Lam Family College of Business (Lead)
- Elena Stoian, Executive Director, Budget Administration & Operations

# Action Plan

- Listening and Fact Finding Sessions
- We hope to incorporate multiple perspectives and get a complete picture.
- Will wrap up interviews in February and then do sensemaking
- Final Report Due: April 21, 2022

# Meeting Plan

- Michael Scott, AVP of Research and Sponsored Programs
- Sylvia Piao, University Controller
- Crystal Kam, CBO, CoSE and John Elia, Associate Dean, HSS
- College Deans
- Gretchen Le Buhn, Professor of Biology & Chair, URISCA
- Faculty Focus Group focus on faculty acting as PI.
- College Deans
- Dr. Ganesh Raman, Chancellor's Office, AVC for Research
- Tammie Ridgell, Associate VP of University Corporation
- Faculty Open House & Office Hours

# What we have learnt so far

- It is expensive to do funded research at SF State.
- Our 55 percent IDC rate is much higher than at most other universities.
- IDC rates are federally negotiated
- However, effective IDC rate is 18% as many grants are small and many foundation and private grants do not allow for high IDC rates.
- Some grants only generate 0-8% IDC rate.
- Grants are not just about money.
- 25% of IDC goes back to the colleges.
- The bulk of grant funding and IDC is generated by CoSE—a case of two numbers.
  - Share of total grants versus share of IDC
  - Start up costs of CoSE faculty.
  - Subsidy of Tiburon Center
- We are one of two CSU Campuses generating substantial IDC that have state side ORSP. Few smaller CSU's have stateside ORSP too (another 3?).
- We have some expensive operations that have to be funded from IDC (Tiburon Center, DTC Rent)

# Learning (continued)

- 25% of IDC is returned to the college and there is a three-way split of this between the college, the department, and the faculty member.
- There may be some variation even within a college of how the monies are split across the three parties.
- Since grant funding is unpredictable, faculty do use their portion of the IDC to tide over drought seasons.
- IDC rebates are used by colleges to address funding gaps?
- The role of research at SF State.

**Updates/Informational Item:**

**Chargeback Governance Committee  
next steps**

**Jeff Wilson**  
Vice President & CFO  
Administration & Finance





# Chargeback Governance Committee

UBC December 16, 2021

# Chargeback Governance Committee

Recommendation to President Mahoney to charge VP of Administration & CFO to create a Chargeback Governance Committee

# Chargeback Governance Committee

## Feedback from November meeting:

- Remove language about divisional budget neutrality as that may not be possible
- Provide recommended membership

# Chargeback Governance Committee

- Remove language about divisional budget neutrality as that may not be possible

~~A commitment to budget accountability and transparency: the committee should not advance or approve practices negatively affecting the campus's or divisions' overall budgets.~~

**A commitment to budget accountability and transparency: the committee should not advance or approve practices negatively affecting the campus's overall budget.**

# Chargeback Governance Committee

- Provide recommended membership

~~An inclusive membership of students, faculty, staff, and administrators.~~

**An inclusive membership of students, faculty, staff, and administrators (see attached recommendation).**

# Chargeback Governance Committee

- Provide recommended membership

**Executive Sponsor: Vice President for A&F and CFO**

**Steering Committee (8 total):**

UBC Liaison

Committee Chair (elected by committee)

AVP Facilities Services

Executive Director, Budget Administration & Operations

Committee-elected member (4)

- Department Chair (1)
- Building Coordinator (1)
- Department Administrative Staff or AOC (1)
- College Business Officer (1)

# Chargeback Governance Committee

- Provide recommended membership

Executive sponsor (VP & CFO) \*

UBC Liaison

Facilities Representative (AVP Facilities Services) \*

Facilities Services Job Estimator/Billing

Academic Building Coordinators (or similar) (2)

Non-academic Building Coordinator (or similar) (2)

College Business Officers (3)

Academic Office Coordinators (2)

SAEM Business Officer

Student Representative

Department Chairs (2)

Faculty (2)

Dean

Advancement Representative

CPDC Representative

ITS Representative

Budget Administration (Executive Director) \*

University Accounting (Controller)\*

\*Ex-officio members; number indicate number of members for same role (e.g. three college business officers)

**Action Item:**

Chargeback Governance Committee  
Member vote

**Mary Menees**

UBC Staff Representative  
Grad Studies, Academic Affairs

**Jeff Wilson**

Vice President & CFO  
Administration & Finance



## UBC (voting) members only:

Please respond to the Poll to proceed with the Chargeback Governance Committee as proposed

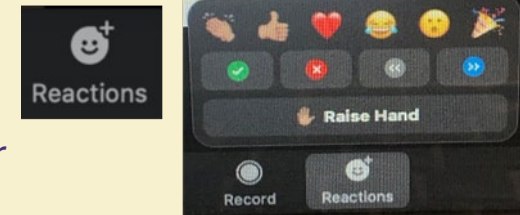
- In Favor
- Against
- Abstain

# 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 ~





SAN FRANCISCO  
STATE UNIVERSITY



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 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>