



SAN FRANCISCO
STATE UNIVERSITY

University Budget Committee

December 14, 2023

Welcome!

UBC guests: Please ensure your full name shows onscreen

- ◆ Please use the “raise hand” function for questions
- ◆ We’ll do our best to address questions posted in the Chat
 - ◆ Public forum begins approximately 11:45AM
- ◆ Today’s presentations will be posted to the UBC webpage

next UBC meeting Spring 2024:

Thursday, February 22, 2024, 10:00 AM – 12:00 PM via Zoom

Welcome

from UBC Co-Chairs

Amy Sueyoshi
Provost & Vice President
Academic Affairs

Jeff Wilson
CFO & Vice President
Administration & Finance

Share Your Thoughts

UBC Meetings

Attend and participate in the public forums

UBC Office Hours

Attend a UBC member peer-hosted Office Hour on **Fridays** after UBC

Tomorrow, Dec. 15th

By Email

UBC@sfsu.edu
Shared with UBC Steering Committee

Personally

Reach out to a member and they can share knowledge and bring 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

(tomorrow) **Friday, Dec. 15, 2023**

Faculty & MPP: 11:00 AM – 12:00 PM

Staff: 11:00 AM – 12:00 PM

RSVP to: ubc@sfsu.edu

All meetings take place via Zoom

AGENDA

Welcome/Office Hours/Agenda Review	Sueyoshi
Member rollcall	UBC coordinator
Minutes Approval (UBC Nov. 2023 meeting)	Sueyoshi
President's Message	Mahoney
Staff/MPP Headcount Data	Ingrid Williams
Central Budget/ Academic Planning Timeline	Stoian/Kim
BREAK (5 mins.) -----	
2023-2024 Fall Current Year Projection (CYP) Review	Wilson/Stoian
Multi-Year Budget Realignment Plan	Wilson/Stoian
Multi-Year Budget Realignment Advisory Committee (MBRAC)	Kim
Public Forum	ALL

Member Rollcall

Approval of Minutes

from UBC meeting Nov. 16, 2023

All past meeting minutes can be found on the UBC Webpage

President's Message

Staff / MPP Headcount Data

Ingrid C. Williams

Associate Vice President
Human Resources

Administration & Finance

SF State Staff / MPP Headcount Data, by year:

<u>Union</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
C99	25	23	23	20	19
R01	5	8	4	5	5
R02	33	35	30	35	35
R04	156	160	160	148	177
R05	170	175	151	161	162
R06	62	66	56	60	63
R07	144	127	75	87	92
R08	19	16	16	16	12
R09	747	746	682	661	680
Total	1361	1356	1197	1193	1245
MPP	228	232	226	227	224

UAPD – Unit 1 (Physicians)

CSUEU – Unit 2 (Health Care Support), Unit 5 (Operations Support) Unit 7 (Clerical/Administrative Support Services) Unit 9 (Technical Support Services)

APC – Unit 4 (Academic Professionals/Advisors)

Teamsters 2010 - Unit 6 (Skilled Workers/Maintenance)

SUPA – Unit 8 (Police)

C99 – Confidential Employees

Thank you!

Questions?

Central Budget / Academic Planning Timeline

Elena Stoian

Executive Director

Budget Administration & Operations

Administration & Finance

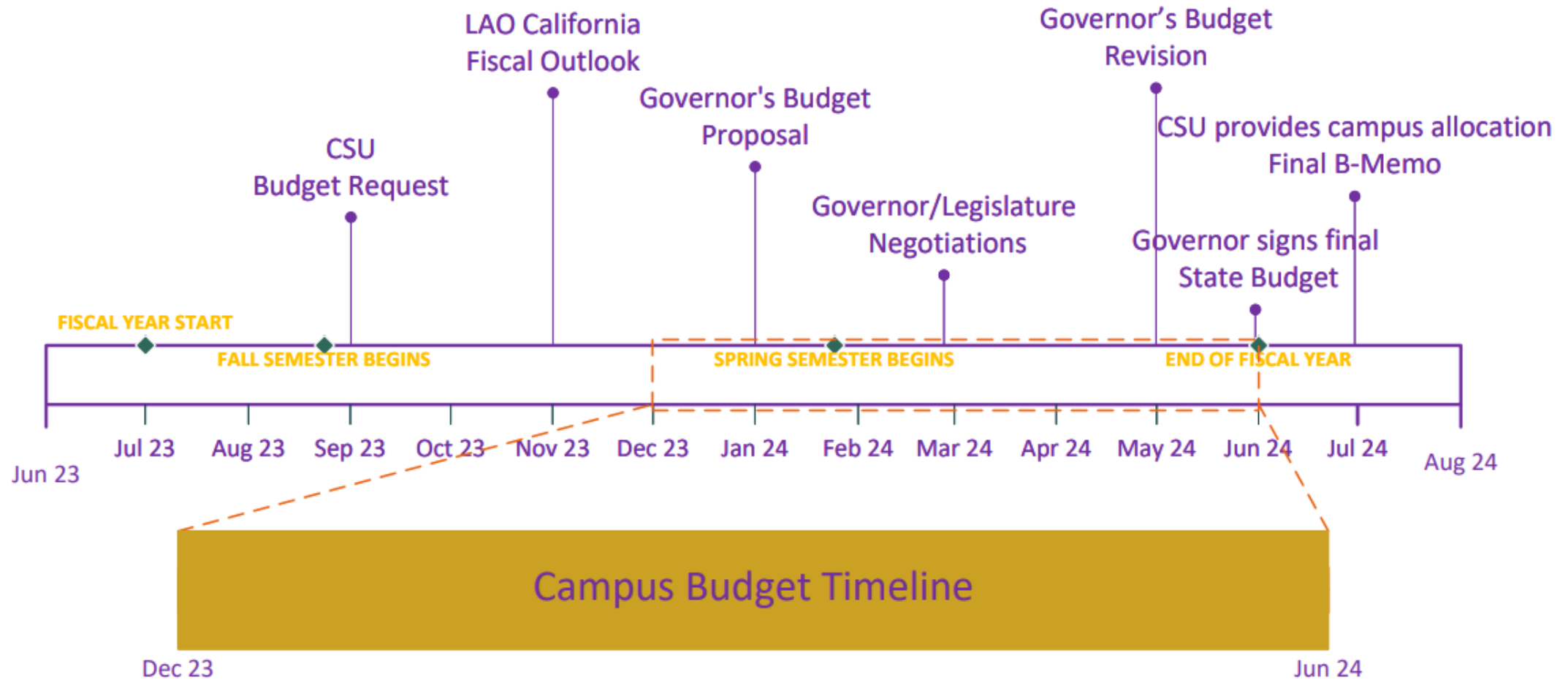
John Kim

Interim Vice Provost

Academic Resources

Academic Affairs

Central Budget/ Academic Planning Timeline

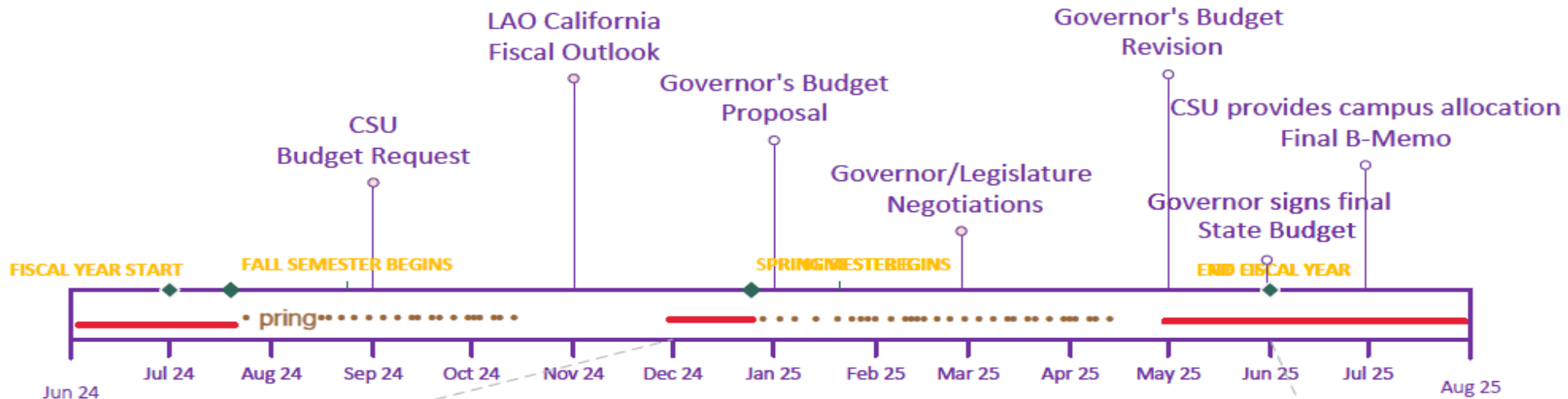


Campus Budget Timeline

Dec 23

Jun 24

December - February	Enrollment scenarios – Enrollment Management & Institutional Analytics Budget assumption – Budget Administration & Operations Approved scenario for campus planning – UBC & CFO & President SF State Campus Budget Planning memo – President & CFO SF State Campus units’ budget plans development – Campus Planners
April	SF State begins budget meetings with Cabinet VPs, CFO, and President
June	SF State Working Budget approved and finalized – President & CFO
July	SF State Final Scenario – Budget Administration & Operations
August	SF State FIRMS Budget Submission to Chancellor’s Office – BOA



Campus Budget Timeline

December 23

June 24

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December 14, 2023

February

Thank you!

Questions?

5 Minute Break

2023-2024 Fall Current Year Projection (CYP) Review

Elena Stoian

Executive Director

Budget Administration & Operations

Administration & Finance

Jeff Wilson

CFO & Vice President

Administration & Finance

2023-2024 Fall Current Year Projection (CYP) Review

- The Fall Review has been conducted as of September 2023
- Required campus budget officers to project current year revenues and expenses based on actual performance as of September 2023
- Allowed campus budget officers to adjust projected performance based on known conditions and variances for the rest of the year
- The review did not include general salary increases since the negotiations were still in progress at the time of the review

2023-24 Fall Current Year Projection

Fall CYP - Campus Total

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Revenues	\$353,273	\$347,617	-\$5,655	-2%
Expenditures	\$373,756	\$367,401	-\$6,356	-2%
Income (Loss)	-\$20,484	-\$19,783	\$700	-3%

Notes: 1. From the \$ 8.9 million original budget to \$20.4 million, the revised budget includes an encumbrance of \$8.9 million, a state university grant cfw., and other allocations of \$7.5 million. 2. Year-end performance at \$700K includes a \$7.4 million loss in tuition and fees; surplus investment at \$1.7 million; salaries and benefits at \$7.1 million in savings; and extra spent on OE at \$730 thousand.

2023-24 Fall Current Year Projection

Fall CYP – Academic Affairs

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Revenues	\$3,353	\$3,488	\$135	4%
Expenditures	\$159,446	\$156,123	-\$3,323	-2%
Income (Loss)	-\$156,093	-\$152,635	\$3,457	-2%

2023-24 Fall Current Year Projection

Fall CYP – Administration & Finance

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Revenues	\$1,515	\$1,554	\$40	3%
Expenditures	\$38,399	\$38,822	\$423	1%
Income (Loss)	-\$36,885	-\$37,268	-\$383	1%

2023-24 Fall Current Year Projection

Fall CYP – Office of the President

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Revenues	\$0	\$0	\$0	-
Expenditures	\$1,522	\$1,540	\$18	1%
Income (Loss)	-\$1,522	-\$1,540	-\$18	1%

2023-24 Fall Current Year Projection

Fall CYP – Student Affairs & Enrollment Management

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Revenues	\$30	\$274	\$244	814%
Expenditures	\$21,114	\$20,808	-\$305	-1%
Income (Loss)	-\$21,084	-\$20,534	\$549	-3%

2023-24 Fall Current Year Projection

Fall CYP – University Advancement

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Revenues	\$486	\$486	\$0	0%
Expenditures	\$7,485	\$6,955	-\$531	-7%
Income (Loss)	-\$7,000	-\$6,469	\$531	-8%

2023-24 Fall Current Year Projection

Fall CYP – University Enterprises

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Revenues	\$0	\$0	\$0	-
Expenditures	\$2,208	\$2,103	-\$105	-5%
Income (Loss)	-\$2,208	-\$2,103	\$105	-5%

2023-24 Fall Current Year Projection

Fall CYP – University Wide

In thousands

	FY2023-24 Revised Budget	FY2023-24 Fall CYP	\$ Change Rev Bud CYP	% Change Rev Bud CYP
Expenditures	\$143,582	\$141,049	-\$2,533	-2%
Income (Loss)	-\$143,582	-\$141,049	\$2,533	-2%

Thank you!

Questions?

Multi-Year Budget Realignment Plan

Elena Stoian

Executive Director

Budget Administration & Operations

Administration & Finance

Jeff Wilson

CFO & Vice President

Administration & Finance

Multi-Year Budget Realignment Plan

- The Multi-Year Budget Realignment Plan was originally presented in December 2022 and presented in nearly 20 meetings and presentations during Spring 2023.
- The plan is dynamic and relies on assumptions and conditions that change from year to year.
- This is the first revision since December 2022.
- Planning for Fiscal Year 2024-2025 will be based on this revision.

Multi-Year Budget Realignment Plan

San Francisco State
Administration & Finance



401 Golden Shore, 5th Floor
Long Beach, CA 90802-4210

www.calstate.edu

Steve Relyea
Executive Vice Chancellor and
Chief Financial Officer

562-951-4600
srelyea@calstate.edu

DATE: November 20, 2023

TO: Jeff Wilson
Vice President for Administration and Finance & Chief Financial Officer
San Francisco State

FROM: Steve Relyea *Steven Relyea*
Executive Vice Chancellor and
Chief Financial Officer

SUBJECT: San Francisco State – Fiscal Health

The purpose of this communication is to continue discussions about San Francisco State's fiscal health and to outline requested actions to ensure long-term financial viability of the university. The following key financial information highlights the need for continued action:

- The 2022-23 fiscal year will be San Francisco State's fourth consecutive year with enrollment below target.
- Per the enrollment target and budget reallocation plan, it is anticipated that San Francisco State's enrollment will be reallocated in the 2024-25 year, resulting in a reduction of general fund appropriation.
- For the current fiscal year, enrollment revenue is budgeted higher than projected actual enrollment.

Critical Assumptions & Conditions

- Tuition revenue based on enrollments, including retention
 - Tuition increase
 - Enrollment forecasts
- State appropriation
 - State's ongoing support for the CSU (the compact)
 - Chancellor's Reallocation Plan
- Compensation adjustments
 - Funded (by allocation of State appropriation from the CSU)
 - Unfunded (no allocation from CSU)
- Operating costs increases
 - E.g., Utilities, Insurance

Assumptions & Conditions

Scenario	Tuition Revenue	State Appropriation	Compensation Adjustments	Operating Costs	Multi-Year Reductions
December 2022	No increase; 14% below target; minimal growth	Compact holds; 5% reallocation plan	None. If any, fully funded by state/CSU.	Costs grow by 3% per year.	Reduce costs by 3% per year for five years
1	6% increase per year for 3 years; enrollments adjusted to 20.8% below target for 23-24 with minimal growth for 24-25 through 26-27	Governor and legislature honor compact (5% increase for 24-25 through 25-26); CSU reallocates (reduces) SF State funding by 5%	+5% per year for three years beginning in 23-24 and continuing through 25-26; campus is responsible for 2%; CSU funds 3%	Costs grow by 3% annually	Reduce costs by 4% per year for three years
2	Same as Scenario 1	Compact holds; CSU reallocates (reduces) SF State funding by 3%	Same as Scenario 1	Same as Scenario 1	Reduce costs by 3% per year for three years

Scenario 1 - Summary

in millions

	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Total Resources	\$363.2	\$373.5	\$375.0
Total Expenditures	<u>382.9</u>	<u>386.5</u>	<u>373.8</u>
Operating Surplus (Deficit)	(\$19.7)	(\$13.0)	\$1.2
One-time Funds	19.7	13.0	
Surplus (Deficit)	\$0.0	\$0.0	

Scenario 1 – Reductions by Division

in millions

	FY 2024 – 2025 Salaries + Wages	FY 2025 – 2026 Salaries + Wages	FY 2026 – 2027 Salaries + Wages
Academic Affairs	-6.7	-6.7	-6.8
Administration & Finance	-1.2	-1.2	-1.2
Office of the President	-0.06	-0.06	-0.06
Student Affairs/Enrollment Mgt	-0.8	-0.8	-0.9
University Advancement	-0.3	-0.3	-0.3
University Enterprises	-0.08	-0.09	-0.09
Total	-9.2	-9.2	-9.3

Scenario 2 - Summary

in millions

	FY 2024 - 2025	FY 2025 - 2026	FY 2026 - 2027
Total Resources	\$367.6	\$381.9	\$387.1
Total Expenditures	<u>386.3</u>	<u>393.4</u>	<u>383.9</u>
Operating Surplus (Deficit)	(\$18.7)	(\$11.5)	\$3.2
One-time Funds	18.7	11.5	
Surplus (Deficit)	\$0.0	\$0.0	

Scenario 2 – Reductions by Division

in millions

	FY 2024 – 2025 Salaries + Wages	FY 2025 – 2026 Salaries + Wages	FY 2026 – 2027 Salaries + Wages
Academic Affairs	-5.0	-5.1	-5.2
Administration & Finance	-0.9	-0.9	-0.9
Office of the President	-0.04	-0.04	-0.04
Student Affairs/Enrollment Mgt	-0.6	-0.6	-0.7
University Advancement	-0.2	-0.2	-0.2
University Enterprises	-0.06	-0.06	-0.07
Total	-6.7	-6.9	-7.0

Reductions by Division Total for 3 Years

in millions

	December 2022 Total FY 24-25, FY 25-26, FY 26-27	Scenario 1 Total FY 24-25, FY 25-26, FY 26-27	Scenario 2 Total FY 24-25, FY 25-26, FY 26-27
Academic Affairs	10.5	20.2	15.3
Administration & Finance	1.8	3.6	2.7
Office of the President	0.1	0.2	0.1
Student Affairs/Enrollment Mgt	1.2	2.5	1.9
University Advancement	0.3	0.9	0.6
University Enterprises	<u>0.1</u>	<u>0.3</u>	<u>0.2</u>
Total	14.0	27.7	20.8

Thank you!

Questions?



Multi-Year Budget Realignment Advisory Committee (“MBRAC”)

John Kim

Interim Vice Provost
Academic Resources

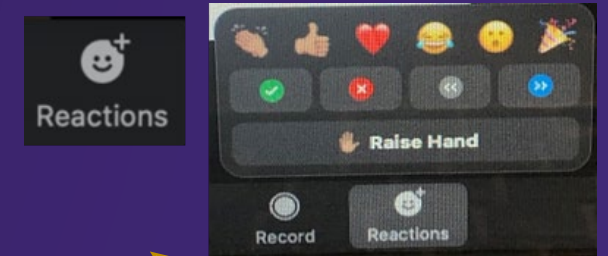
Academic Affairs

Public Forum

Open to all guests and UBC members

Please:

- ✓ **“raise your hand”** (*found on your Reactions menu, lower right corner*)
Unmute when called upon to speak. For transparency, please begin with your name, title/department. Mute when finished to reduce noise please.
- ✓ **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 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>