

OFFICE OF THE CFO BUDGET DASHBOARD DATA DESCRIPTIONS

April 18, 2017

SOURCE DATA

1. Division Strategic Themes

The divisional strategic themes are a summarized version of the division's one page strategic plan submitted to the Office of the EVCP prior to the February 2017 small-group budget meetings. The complete divisional strategic plan is featured on the back cover and a summary of the division's themes is provided here for ease of alignment/comparison with the campus strategic themes.

2. Student Credit Hour Data

Cal Answers:

2015-16 All TAS Eligible SCH (G & UG)

End of term actual SCH by credited department. Includes upper and lower division and graduate level primary courses only. This excludes Concurrent Enrollment and Self Supporting Graduate Degree Program SCH at the student level, and all SCH generated by courses not typically paid for by TAS funding at the course level. Such exclusions encompass: Freshman & Sophomore seminars, B-Connect courses, group study and fieldwork courses, De-Cal courses, independent study courses, and pedagogy units associated with teaching a specific course (as lecturers will be paid for this through their primary appointment). In addition to limiting the courses to "primary" only, the following course numbers were *excluded*: '39', '24', '84', '97', '98', '197', '198', '199', '296', '296.5', '298', '299', '299.1', '299.3', '300', '301', '399', '601', '602', '2965', '2991', '2993', '197A', '197B', '197C', '197D', '198A', '198B', '198BC', '198C', '198D', '198E', '198F', '199A', '199B', '199C', '199D', '199E', '199F', '296A', '296B', '296C', '296D', '296E', '296F', '296G', '296H', '296I', '296J', '296K', '296L', '296MA', '296MB', '298A', '298B', '298C', '298D', '298E', '298N', '298S', '298X', '299A', '299AB', '299B', '299C', '299D', '299E', '299F', '299H', '299M', '299O', '300A', '300B', '300P', '300T', '301A', '301B', '301C', '301D', '301T', '301W', '39A', '39AC', '39B', '39C', '39D', '39E', '39F', '39G', '39H', '39I', '39J', '39K', '39L', '39M', '39N', '39O', '39P', '39Q', '39R', '39S', '39T', '39U', '39V', '39W', '39X', '39Y', '39Z', '601A', '601B', '601C', '601D', '601E', '601F', '602A', '602B', '602C', '602D', '602E', '602F', '84A', '84B', '84D', '84E', '98A', '98B', '98BC', '98W'

2015-16 UG TAS Eligible SCH (UG Only)

End of term actual SCH by credited department. Includes upper and lower division primary courses only. This excludes Concurrent Enrollment SCH at the student level, and all SCH generated by courses not typically paid for by TAS funding at the course level. Such exclusions encompass: Freshman & Sophomore seminars, B-Connect courses, group study and fieldwork courses, De-Cal courses, and independent study courses. The following course number list was used to *exclude* these courses: '39', '24', '84', '97', '98', '197', '198', '199', '197A', '197B', '197C', '197D', '198A', '198B', '198BC', '198C', '198D', '198E', '198F', '199A', '199B', '199C', '199D', '199E', '199F', '39A', '39AC', '39B', '39C', '39D', '39E', '39F', '39G', '39H', '39I', '39J', '39K', '39L', '39M', '39N', '39O', '39P', '39Q', '39R', '39S', '39T', '39U', '39V', '39W', '39X', '39Y', '39Z', '84A', '84B', '84D', '84E',

'98A', '98B', '98BC', '98W'

3. Faculty-Taught SCH

The "Ladder Faculty-Taught SCH" is based on the Student Credit hours outlined above in #2 and only contains TAS-Eligible SCH. Specifically it excludes Concurrent Enrollment and Self Supporting Graduate Degree Program SCH at the student level, and all SCH generated by courses not typically paid for by TAS funding at the course level.

4. Cohorts

The cohort comparisons were developed in consultation with the EVCP's Office and the VP of Faculty. The two types of comparisons are discipline and size.

- There are five discipline groups: Biological Science, Hard Science, Liberal Arts, Professional Schools, and Small Professional Schools.
- Size is based on expenses on current funds (excluding contracts & grants) for FY2015-16. Expense size "Small" are those divisions with expenses <\$25M; Expense size "Medium" are those divisions with expenses \$25 - \$50M; and Expense size "Large" are those divisions with >\$75M in expenses.

For more information – please see the [Cohort Reference Sheet](#).

5. Forecast and Operating Budget Amounts

For the Resource capacity, Multi-year View, Research, and Ending Balance by Fund Type sections of the dashboard, FY2016-17 Forecast and FY2017-18 Operating Budget are planner submission (5/5 submission) for current funds, excluding contracts & grants. There are one or two exceptions as follows:

- For the Donation Type Table, Endowment Payout: Foundation is not an account that can be planned in CalPlanning. The accounts (44002 and 44013) are budgeted along with Private Gifts for Current Use 440XX-Plan. The FY 2016-17 Forecast amount for this line is actual, not forecast. The FY2017-18 Operating budget is estimated here to be 0.5% higher than FY2016-17.
- Computed Private Gifts for Current Use is the actual and planned value for private gifts, less the actual and estimated amount for Foundation endowment payout.
- For the Ending Fund Balance Chart, the FY2015-16 ending balance for start-up is the balance on Chartfield 1 values starting with "3S" (on all current funds, excluding contracts & grants). The ending balance for retention is the balance on Chartfield 1 values starting with "3T".

Research for the table in the Productivity section is defined as values on contracts & grants (C&G) - as all other values on the dashboard are on current funds, excluding contracts & grants.

Because historically, revenue hasn't been accurate in the ledger to the deptID, expense is used as the measure of total C&G dollar volume.

- Contracts & grant funds are identified by the CalPlanning fund definition. This includes some Local or Federal (& Federal ARRA) Appropriations and State/Federal Grants Education Allowances funds (that aren't assessed indirect costs). Including all (CalPlanning) C&G allows for all current funds to be viewed on the dashboard and allows the divisions to easily pull and tie to the amounts shown.
- Indirect Cost Recovery % (Calc) is the effective IDC rate for all funds identified in CalPlanning as C&G. This will include funds with 0% IDC (such as Pell Grants). The rate is calculated:
Total amount on accounts that roll up to CalPlan account type Indirect Cost Recovery (on C&G Fund Type) divided by Total Expenses on C&G less the Indirect Costs.

6. Revenue Generation

The revenue generation data were provided by each division. They reflect the net new revenue anticipated in FY2017-18. After submission, academic units' submissions were thoroughly reviewed by the New Academic Ventures - Berkeley team. Administrative revenue generation plans were vetted by the applicable Vice Chancellor. Philanthropy programs were vetted by University Development and Alumni Relations (UDAR). Final budgetary decisions, including final approval of revenue plans, will be made by the Chancellor and Provost. The New Academic Ventures team, Vice Chancellors, and UDAR will monitor approved revenue generation plans throughout FY2017-18 to ensure they remain on target.

7. Workforce Trends

This table is based on General Ledger actual dollar amounts and payroll FTE. This table converts the time worked by employees into a full-time equivalent and includes FTE data from all 12 months of the fiscal year. Payroll FTE reflects the number of total hours worked divided by the maximum number of compensable or working hours in a full-time schedule.

Only Regular and Overtime Earn Code FTE are included (non-regular earn codes are not included). The Earn Code dimension was added to HCPRptg when Actual data was added in 2014. It is recommended to restrict reports and queries to Regular_and_Overtime Earn Codes, especially when looking at Payroll Average FTE to ensure you obtain accurate results (for example, earn codes such as shift differential and vacation leave payouts would give incorrect FTE results).

Actual Payroll FTE

Definition:

- Payroll FTE reflects the number of total hours worked divided by the maximum number of compensable or working hours in a full-time schedule.

Calculation:

- This metric estimates the full-time equivalent (FTE) for employees based on hours worked (for hourly employees) or percent time (for exempt employees). The metric is displayed in such a way that at any point in time, you can see the total FTE for that period.
- For exempt employees, the percent time is already included in the data loaded.
- For hourly employees, the FTE must be calculated by taking the total hours worked divided by the allowable working hours for a specific time period.
- The amount of allowable working hours is based on an annual number for each fiscal year.
- Depending on the period, that amount is then divided by 12 (monthly) or 4 (quarterly) depending on the period being reviewed.
- There is one exception; Grad Student titles are divided by 10 working months vs. 12 working months to match their workforce patterns.
- When looking at a collection of monthly data (i.e. quarterly or yearly data), the sum of the monthly data is averaged, so someone who worked 1.00 FTE all 12 months in the year will show up as 1.00 FTE in each quarter (not 3.00) and 1.00 in Year Total (not 12.00).
- The total working hours used for fiscal year is 2,088 hours.

Actual Payroll \$**Definition:**

- Actual Payroll \$ represents the actual dollars paid to all employees in a month. Dollar amounts from BFS journals are also included. This metric matches BAIRS GL Detail and GL Summary reports.

Calculation:

- Sum of Actual dollar amounts that affect the BFS General Ledger (payroll transactions and BFS journals).

For more information – please see the [Job Aid for the HCP003 Report](#).

8. Budget Improvement Target

Original Target: This value is the original budget target for improvement that was sent to the divisions prior to the February 2017 small-group budget meetings.

Adjustments: During the February 2017 small-group budget meetings, the Office of the EVCP adjusted the budget target for several divisions, based on some negotiated further exclusions. If your division received a further exclusion, that value will be noted here.

Revised Target: This is the net of the Original Target less any further Adjustments.

Private Gifts: This value was based on the revenue generation template submission to NAV-B or your VC at the end of February 2017 and takes into consideration any adjustments made in the final planner submission from May 2017; the amount is the approved incremental revenue generation target amount that will be met through fundraising for Private Gifts for Current Use.

Other Revenue (Concurrent enrollment, Summer Sessions, PDST, SSGPDP etc.): This value was based on the revenue generation template submission to NAV-B or your VC at the end of February 2017 and takes into consideration any adjustments made in the final planner submission from May 2017; the amount is the approved incremental revenue generation target amount that will be met through other methods (other than fundraising for Private Gifts for Current Use).

Revised Expense Reduction: This value is the amount of the negotiated budget improvement target that must be met through expense reductions. It is the net of the Revised Target less the budget improvements that will be met through incremental revenue generation (Private Gifts and Other Revenue).

2017-18B Net Surplus/Deficit: This is the value for the 2017-18 Net operating Surplus/Deficit that your Division must meet (or exceed) in your submission through CalPlanning (on all current funds, excluding contracts and grants). It is the sum of your Final Net Operating Surplus/Deficit amount in your 2016-17 Operating Budget (on all current funds, excluding contracts and grants), plus your 2017-18 Operating Budget (Revised) Improvement Target.

9. Philanthropy

FFE Balance: This information was provided by UDAR, from CADS. The market value is as of June for each year, except for 2017 – where the market value is as of March. The payout amount for August 2016-17 is the actual payout in FY17. The August payout for FY2017-18 was estimated by UDAR. FY2016-17 payouts do not reflect non-standard withdrawals. Please note that the data provided by UDAR last year for the budget decks was not complete – and thus historical balances may appear higher here for some divisions.

Philanthropy Metrics:

- Gifts & Foundation Donations is the same amount seen in the Donation Type table on the line “Computed Private Gifts for Current Use”. This is the actual value for private gifts, less the actual Foundation endowment payout.
- FTE was run using Smartview HCP External Affairs job category for Managers and Professionals. We used the “External Affairs” job title as a proxy for Philanthropy in all divisional dashboards. A quick way to see the positions that account for your totals in this category is to drill into your HCPRptg HCP003 report. Listed below are a handful of common job titles under External Affairs:
 - Government Relations Manager / Specialist
 - Events Manager / Specialist
 - Fundraiser Manager / Analyst
 - External Relations Manager / Specialist
 - Marketing Manager / Supervisor / Specialist

- External Affairs expenses are total expenses on current funds, excluding contracts & grants by org node or deptId for each Division. This org node was identified by searching for external affairs costs. It is the closest approximation to total by a single deptId or node. Where no org node or deptId could be identified, the costs are left blank.