HUMBOLDT STATE UNIVERSITY

Interactive Budget Dashboards

MULTI-YEAR REVENUE AND EXPENDITURE INFORMATION

To provide the campus community with greater access to budget information, the University Budget Office has developed a series of interactive dashboards related to the University Operating Fund (the University's primary operating fund for state supported instruction) and all budgeted funds on campus.

Dashboards

There are currently five dashboards reflecting original revenue and expenditure budget data for the University Operating Fund and all budgeted funds (more detail on specific content, see Dashboards: Report Views and Drills section). When a dashboard is selected, the user will choose the appropriate fiscal year and view, utilizing the drop down menus on the upper left. For all dashboards, the data is displayed in four different ways as described in the Visualization Tabs section below.

All Funds Revenue and Expenditure Budgets

Provides revenue and expenditure budget comparison for the all budgeted funds on campus, including the University Operating Fund, self-support funds, and auxiliary organizations. Data includes fiscal years 2015-16 through current.

All Funds Expenditure Budget

Provides expenditure budget information for all budgeted funds on campus, including the University Operating Fund, self-support funds, and auxiliary organizations. Data includes fiscal years 2015-16 through current.

All Funds Revenue Budget

Provides revenue budget information for all budgeted funds on campus, including the University Operating Fund, self-support funds, and auxiliary organizations. Data includes fiscal years 2015-16 through current.

University Operating Fund Expenditure Budget

Provides expenditure budget information for the University Operating Fund. Data includes fiscal years 2013-14 through current.
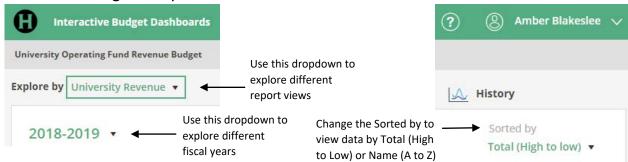
University Operating Fund Revenue Budget

Provides revenue budget information for the University Operating Fund. Data includes fiscal years 2013-14 through current.

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Dashboard Structure

Report views are selected via the *Explore by* dropdown on the upper left. Reports are organized into hierarchical data groups that are structured for drilling down into the data and in successively greater detail. Efforts have been made to establish useful connections between data groups. A Glossary of Data Fields is provided at the end of this document for reference.

Dashboard Navigation Tips

Visualization Tabs

For all dashboards, the data is displayed in four different ways:

Amount
Displays data as a horizontal bar graph. Hovering over the bars reveals dollar amounts. Clicking on a specific bar will drill to the next level of detail in the report hierarchy.

Percentage
Displays data as a donut graph. Hovering over the graph reveals dollar amounts and percentages. Clicking on a "slice" (or on the legend name) will drill to the next level of detail in the report hierarchy for that slice.

Summary
Displays data in table format. Clicking on a table row will drill to the next level of detail in the report hierarchy.

History
Displays timeline data in line graph format for all fiscal years included in the dashboard. Hovering over the line graph will provide numerical information by fiscal year. There are no drills in this view.

Dashboards: Report Views and Drills

All Funds Revenue and Expenditure Budgets

Provides revenue and expenditure budget comparison for the all budgeted funds on campus, including the University Operating Fund, self-support entities, and auxiliary organizations. Data includes fiscal years 2015-16 through current. Users may explore data in the following report views (and drills to additional detail):

> **University Revenues and Expenditures** reflects total All Funds revenue sources and spending activity by fund structure:
>> *Fund Type -> Fund Group -> Fund*

All Funds Expenditure Budget

Provides expenditure budget information for all budgeted funds on campus, including the University Operating Fund, self-support funds, and auxiliary organizations. Data includes fiscal years 2015-16 through current. Users may explore data in the following report views (and drills to additional detail):

> **University Spending** (Default View) reflects total All Funds spending by type of spending:
>> *Object Group -> Object Code -> Account*

> **Budget by Fund Type** reflects total All Funds spending activity by fund structure:
>> *Fund Type -> Fund Group -> Fund*

> **Division Spending** reflects All Funds spending activity by Division, by type of spending:
>> *Division -> Object Group -> Object Code*

> **Division Spending by Fund Grouping** reflects total All Funds spending activity by division, by fund structure:
>> *Division -> Fund Group -> Fund*

> **Major Budget Unit (MBU) Spending** reflects All Funds spending by Major Budget Unit, by type of spending activity:
>> *MBU -> Object Group -> Object Code*

> **University Spending by Org Structure** reflects All Funds spending activity by HSU's organizational structure:
>> *Division -> MBU -> Department -> Object Group*

All Funds Revenue Budget

Provides revenue budget information for all budgeted funds on campus, including the University Operating Fund, self-support funds, and auxiliary organizations. Data includes fiscal years 2015-16 through current. Users may explore data in the following report views (and drills to additional detail):

University Revenue (Default View) reflects total All Funds revenue sources by type of revenue:

Object Group -> Object Code -> Fund -> Program

Division Revenue reflects All Funds revenue sources by Division, by type of revenue:

Division -> Object Group -> Object Code -> Program -> Account

Major Budget Unit (MBU) Revenue reflects University Operating Fund revenue sources by Major Budget Unit, by type of revenue:

MBU -> Object Group -> Object Code -> Program -> Account

Revenue by Fund Type reflects total All Funds revenue sources by fund structure:

Fund Type -> Fund Group -> Fund

University Revenue by Org Structure reflects total All Funds revenue sources by HSU's organizational structure:

Division -> MBU -> Department -> Program -> Object Code

University Operating Fund Expenditure Budget

Provides expenditure budget information for the University Operating Fund. Data includes fiscal years 2013-14 through current. Users may explore data in the following report views (and drills to additional detail):

Division Spending reflects University Operating Fund spending activity by Division, by type of spending:

Division -> Object Group -> Object Code

Major Budget Unit (MBU) Spending reflects University Operating Fund spending by Major Budget Unit, by type of spending activity:

MBU -> Object Group -> Object Code

Spending by FIRMS Classification reflects University Operating Fund spending by functional classification (FIRMS Codes/NACUBO Codes):

Functional Classification -> Program Description -> Department

University Spending (Default View) reflects total University Operating Fund spending by type of spending:

Object Group -> Object Code -> Account

University Revenue by Org Structure reflects University Operating Fund spending activity by HSU's organizational structure:

Division -> MBU -> Department -> Object Group

University Operating Fund Revenue Budget

Provides revenue budget information for the University Operating Fund. Data includes fiscal years 2013-14 through current. Users may explore data in the following report views (and drills to additional detail):

Division Revenue reflects University Operating Fund revenue sources by Division, by type of revenue:

Division -> Object Group -> Object Code -> Program -> Account

Major Budget Unit (MBU) Revenue reflects University Operating Fund revenue sources by Major Budget Unit, by type of revenue:

MBU -> Object Group -> Object Code -> Program -> Account

University Revenue (Default View) reflects total University Operating Fund revenue sources by type of revenue:

Object Group -> Object Code -> Program -> Account -> Department

University Revenue by Org Structure reflects total University Operating Fund revenue sources by HSU's organizational structure:

Division -> MBU -> Department -> Program -> Object Code

Glossary of Data Fields

Account: Used to identify the type of activity. The account captures the detailed breakdown of the financial transaction. Identifies the "What": What is the nature of the transaction? (ie. Tuition Fee – Fall, Tuition Fee – Spring, Inst-Tenure Track/Tenure Faculty, Counseling Faculty). Accounts roll up to Object Codes, which then roll up to Object Groups.

Department: Represents a meaningful activity or function within the campus organizational structures. Identifies the "Who": Who is being charged or responsible for the transaction? (ie. Biology, Learning Center, Registrar's Office). Departments roll up to Major Budget Units (MBUs), which then roll up to Divisions.

Division: An organizational unit comprised of various Major Budget Units (MBUs). HSU has six divisions: President's Division, University Advancement, Academic Affairs, Administrative Affairs, Student Affairs, and University-Wide (General University Obligations).

Functional Classification (NACUBO Codes, FIRMS Program Codes)**:** Functional Classifications are unique to higher education and reflect a method of grouping expenditures according to the purpose of the activity. Functional classifications are standardized and defined by the National Association of College and University Business Officers (NACUBO) and reflected as FIRMS Program Codes in the CSU system. (e.g. Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Operations and Maintenance of Plant, Scholarship & Fellowship). Further detail can be found here: http://www.calstate.edu/es/intranet/applications/fob/firms/firms-data-element-dictionary/program-code.shtml

Fund: Provides a means for tracking specific revenues and expenses, as well as specific activities or obligations in accordance with restrictions or limitations. Identifies the "Where": Where is the funding

source? (e.g. University Operating Fund, Health Service Operating Fund, Augmented Health Services, Health Facilities).

Fund Group: Provides a mechanism to group self-support and auxiliary organization funds into logical units for budgeting and reporting purposes (e.g. Health and Wellbeing, Athletics, Lottery). *Note: some entities reflected as fund groups (e.g. Children's Center, KHSU, Athletics) also receive University Operating Fund support, which is reported separately within the University Operating Fund.*

Fund Type: A high-level view that organizes the fund groups by University Operating Fund, Self-Support Funds, and Auxiliary Organizations.

Major Budget Unit (MBU): A reporting mechanism that signifies a major unit, such as a college, within a divisional structure and includes one or more departments. It allows for tracking and reporting at a more summarized level than the department level. (e.g. Facilities Management, College of Professional Studies, Information Technology Services)

Object Code: An aggregated view of Accounts, identifying the type of transaction activity. Object Codes are standardized across the CSU for reporting purposes. (e.g. Tuition Fee, Academic Salaries, Support Staff Salaries)

Object Group: An aggregated view of Object Codes, identifying the type of transaction activity at a more summarized level. (e.g. Higher Education Fees, Salaries & Wages, Benefits)

Program (campus specific, not part of FIRMS/NACUBO Codes)**:** Used to track a set of ongoing financial activities based on reporting needs and/or campus policy. (e.g. Materials, Services and Facilities (MSF) Fee, Diploma Fees, Faculty Start-Up Costs, Early Assessment Program).

Program Description (related to FIRMS, not campus-specific Programs): Reflect more detailed sub-categories of functional classifications. For example, sub-categories of the Academic Support functional classification are: Libraries, Museums and Galleries, Educational Media Services, Ancillary Support, Academic Administration, Academic Personnel Development, Course and Curriculum Development, and Academic Support Information Technology) Further detail can be found here: http://www.calstate.edu/es/intranet/applications/fob/firms/firms-data-element-dictionary/program-code.shtml