

CAL POLY HUMBOLDT

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 and one dashboard reflecting of Cal Poly Humboldt's base budget investments in Graduation Initiative 2025 (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 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.

Budgeted Surpluses & Deficits by Entity

Provides an overview of revenue and expenditure budgets as well as surpluses and deficits by entity, including the University Operating Fund, self-support entities, and auxiliary organizations. Data includes fiscal years 2020-21 through current.

Graduation Initiative 2025 Base Budget Investments

This dashboard provides an overview of Cal Poly Humboldt's base budget investments in Graduation Initiative 2025 activities. Data includes fiscal years 2019-20 through current.

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.

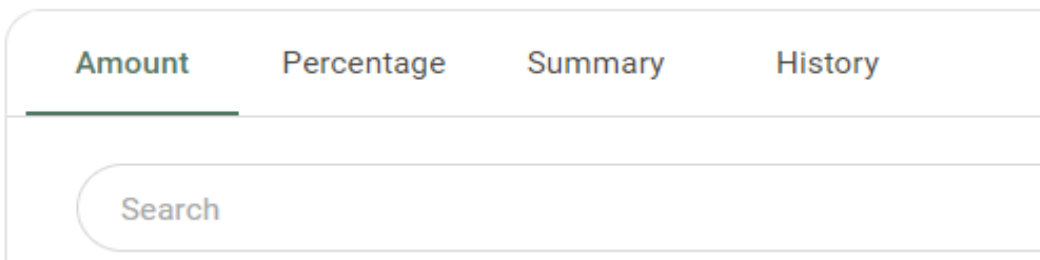
Dashboard Navigation Tips

The image shows three navigation controls on a dashboard, each with an arrow pointing to an explanatory text block:

- Explore by:** A dropdown menu showing "Universit..." with a downward arrow and an "Apply" button. An arrow points to the text: "Use this dropdown to explore different report views".
- Budget Year:** A dropdown menu showing "2022 - 2023" with a downward arrow and an "Apply" button. An arrow points to the text: "Use this dropdown to explore different fiscal years".
- Sort By:** A dropdown menu showing "Total (High to low)" with a downward arrow and an "Apply" button. An arrow points to the text: "Change the Sorted by to view data by Total (High to Low) or Name (A to Z)".

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. *Please note that the donut graph does not properly reflect surplus and deficits within the Budgeted Surpluses and Deficits by Entity dashboard.*

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 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

MBU Spending by Fund reflects total All Funds spending activity by MBU, by fund:

MBU -> Fund

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

MBU By Department Spending reflects University Operating Fund spending by Major Budget Unit, by Department

MBU -> Department

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

Budgeted Surpluses and Deficits by Entity

Provides an overview of revenue and expenditure budgets as well as surpluses and deficits by entity, including the University Operating Fund, self-support entities, and auxiliary organizations. Data includes fiscal years 2020-21 through current. Users may explore data in the following report view:

Entity Surplus/Deficit reflects entities budgeted revenue sources, spending activity and surplus/deficit by fund group (e.g. Health and Wellbeing, Athletics, Lottery).

Fund Group

Graduation Initiative 2025 Base Budget Investments

This dashboard provides an overview of Cal Poly Humboldt's base budget investments in Graduation Initiative 2025 activities. Data includes fiscal years 2019-20 through current.

Base Allocations by Category reflects base budget allocations by investment category by description

Category -> Description

Base Allocations by Description reflects base budget allocations by investment description

Description

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? (e.g. 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? (e.g. 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). Cal Poly Humboldt has seven divisions: President’s Division, University Advancement, Academic Affairs, Administrative Affairs, Enrollment Management & Student Success, Athletics and Recreation 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).

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)

Category: High-level categories used to track type of investments made from Graduation Initiative 2025 (GI2025) funding. (e.g. Academic Preparation, Student Engagement & Wellbeing, Data-Driven Decision Making)

Description: Description of activity GI2025 allocations will help support. (e.g. Academic Scheduling & Space Utilization, YES Program Student Assistants & Staff Support, Fall 2019 Tenure Track Faculty Hires)