



**OFFICE OF THE ASSISTANT VICE PRESIDENT
BUDGET PLANNING & ANALYSIS**

DATE: November 22, 2023 BPA #23-03

TO: Vice Presidents
Divisional Budget Officers

FROM: Carol L. Lee **Carol L. Lee** Digitally signed by Carol L. Lee
Assistant Vice President, Budget Planning & Analysis Date: 2023.11.22 16:32:18 -08'00'

Anne-Marie Larrabure 
Director, Budget Planning & Analysis

SUBJECT: FY 2023-24 Carryforward Allocations

ATTACHMENTS: BPA #23-03 (A-E)

UPCOMING BUDGET DUE DATES (due to Budget Planning & Analysis)

Division Budget Journal Import Submissions are due by **December 18, 2023**

Division Excel Budget Workbooks are due by **December 18, 2023**

To support the campus operating units with their operational needs, we continue to take a phased allocation approach this year. This budget allocation memo provides General Fund one-time allocations primarily based on the ending balances as of June 30, 2023, and includes adjustments for transfers related to organizational shifts or reclasses and other one-time allocations. Cost Recovery and Lottery funds are also included in the allocation.

Detailed explanations are provided in the following budget attachments.

- Attachment A: Undesignated Carryforward Budget Allocations & Summary
- Attachment B: Designated Carryforward Allocations
- Attachment C: Fees Carryforward Allocations
- Attachment D: Cost Recovery Carryforward and One-Time Allocations
- Attachment E: Lottery Carryforward Allocations

We appreciate your continuing efforts to keep a watchful eye on spending in your division and projected year-end balances as we will likely continue to rely on Carryforward as experienced in the current year.

Budget Deliverables

The Detail Position Report you provided in September should have already included positions funded with one-time funds. Your position budget detail (base and one-time) becomes your operating budget

for personnel budget lines. Budget Planning & Analysis will utilize the same Detail Position Report to generate budget journals for personnel lines funded with one-time funds. You DO NOT need to include them in your Budget Journal Import Template. However, if you have new positions funded with Carryforward, please provide the changes to us. **Due to the complexity in reconciliation, we ask that you refrain from making changes to the Detail Position Report at this point. Once Budget Journals for one-time funds are posted, we can adjust.** We will follow up with more information regarding how to make changes to the Detail Position Report in Questica.

Budget for non-personnel lines will be posted the same way as in the past.

- 1) **Budget Journal Template:** To populate the FY23-24 operating expense budget (O/E non-personnel lines), submit a [Budget Journal Import Template](#) using the [Smartsheet link](#) using the *Annual Budget Allocation* selection by December 18, 2023. Student assistants, special consultants, etc., not included in the Detail Position Report submitted in September or otherwise budgeted as lump sum should be included in your Budget Journal Template. To avoid duplication, personnel costs budgeted at the position level should NOT be included in your Budget Journal Template.
- 2) **Excel Budget Workbook:** The Excel Budget Workbook allows us to roll up the adopted budgets for all divisions, auxiliary enterprises, and auxiliary organizations to create an all-funds budget summary for the University. Your divisional budgets in dollars and FTE and with comparison to the prior year's (FY 22-23) *ending budget* will be used to develop this comprehensive budget summary. Submit the Excel Budget Workbook by December 18, 2023.
- 3) **Validation:** Ensure that the total of the Adjustment portion of the Detail Position Report submitted in September and the Budget Journal Template from Step 1) equals your one-time allocations by designation.

If you have any questions, feel free to contact us.



Attachment A: FY23-24 General Fund Carryforward Budget Allocation Memo

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	Undesignated				Designated				Fees				Grand Total	
	22-23	23-24			22-23	23-24			22-23	23-24				
	(1)	(2)	(3)		(4)	(5)	(6)		(7)	(8)	(9)	(10)		
	22-23 Year-End Balance	Transfers between Divisions	Designation Reclass	23-24 Carryforward Allocation	22-23 Year-End Balance	Transfers between Divisions	Designation Reclass	23-24 Carryforward Allocation	22-23 Year-End Balance	22-23 Benefits Offset	Transfers between Divisions	Benefits Allocation	23-24 Carryforward Allocation	23-24 Carryforward Allocation
Office of the President	2,669,077	(1,278,190)	9,739	1,400,626	50,006		(9,739)	40,267	-				-	1,440,893
Academic Affairs	7,067,185	(12,942)	(294,200)	6,760,043	7,431,689	(90,789)	294,200	7,635,100	5,133,227	(547,314)	69,496		4,655,409	19,050,552
Administrative Affairs	8,430,692			8,430,692	-			-	-				-	8,430,692
IT&IP	810,730			810,730	(5,889)			(5,889)	244,185	(44,170)			200,015	1,004,856
Student Affairs	110,798	1,291,132		1,401,930	4,647,047	90,789		4,737,836	7,153,994	(111,417)		342,425	7,385,002	13,524,768
University Advancement	816,685			816,685	-			-	432,852	(5,840)	(69,496)		357,516	1,174,201
Division Total	19,905,167	-	(284,461)	19,620,706	12,122,853	-	284,461	12,407,314	12,964,258	(708,741)	-	342,425	12,597,942	44,625,962
University Level Financial Aid				-	790,247			790,247	427,809				427,809	1,218,056
University Level	89,982,050			89,982,050	29,502,682			29,502,682	(771,976)	708,741		(342,425)	(405,660)	119,079,072
University Level - offset		(405,660)		(405,660)				-			405,660		405,660	-
CPP Campus Total	109,887,217	(405,660)	(284,461)	109,197,096	42,415,782	-	284,461	42,700,243	12,620,091	-	405,660	-	13,025,751	164,923,090

- (1) Ending available balances as of June 30, 2023 before reorgs and tree changes
- (2) Safer Return (Dept ID 73721) \$1,278,190 moved from President's to Student Affairs
Project Rebound (Dept ID 29720) \$12,972 moved from Academic Affairs to Student Affairs
Transfer \$405,660 from Undesignated to Fees to cover deficits as a result of SSF benefit costs
- (3) Campus-level designated funds moved from Designated to Undesignated (see Attachment B Notes)
- (4) Ending available balances as of June 30, 2023 before reorgs and tree changes
- (5) Project Rebound (Dept ID 29720) \$90,789 moved from Academic Affairs to Student Affairs
(3) Campus-level designated funds moved from Designated to Undesignated (see Attachment B Notes)
- (7) Ending available balances as of June 30, 2023 before reorgs and tree changes
- (8) Benefits offsets are benefit costs incurred centrally that should be covered by Fees. These costs are deducted from the divisional Carryforward
Academic Affairs: (\$784) revenue offset
Academic Affairs: (\$255,058) benefits offset for SSF
Academic Affairs: (\$23,740) benefits offset for Doctorial Differential Fee
Academic Affairs: (\$267,732) benefits offset for Graduate Business Professional Fee
IT&IP: (\$44,170) benefits offset for SSF
Student Affairs: (\$111,417) benefits offset for Orientation
University Advancement : (\$5,840) benefits offset for Commencement
- (9) Transfer \$69,496 Commencement Fee (Diploma portion) from Advancement to Academic Affairs via a tree change
Transfer \$405,660 from Undesignated to Fees to cover deficits as a result of SSF benefit costs
- (10) Allocation of \$342,425 to subsidize FY23-24 SSF benefit costs for Student Affairs



Attachment B: Designated Funds

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	(1) GI 2025 for Tenure Density	(2) GI 2025	(3) Cal-Bridge	(4) Student Success RFP	(5) Other	(6) Centrally Managed	23-24 Carryforward Allocation
Office of the President				40,267	-		40,267
Academic Affairs	391,447	3,379,403	2,275,325	625,605	963,321		7,635,101
Administrative Affairs							-
IT&IP		621			(6,510)		(5,889)
Student Affairs		3,496,533		301,203	940,100		4,737,836
University Advancement							-
Division Total	391,447	6,876,557	2,275,325	967,075	1,896,911	-	12,407,315
University Level Financial Aid						790,247	790,247
University Level						29,502,682	29,502,682
CPP Campus Total	391,447	6,876,557	2,275,325	967,075	1,896,911	30,292,929	42,700,244

(1) Carryforward from Designated funds for tenure density, C3361

(2) Carryforward from Designated funds for GI2025, C336X

(3) Cal-Bridge program Carryforward funds, C3431

(4) Student Success RFP Carryforward funds, C3344

(5) Other includes the rest; see the breakdown on the next page

President's Office Designated funds of \$9,739 moved to Undesignated

Academic Affairs Designated funds of (\$294,200) moved to Undesignated

(6) University Level Financial Aid and centrally held one-time Designated funds, including \$18.75 million for University Farm



Attachment B: Designated Funds

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Designations	PRESIDENTS OFFICE	ACADEMIC AFFAIRS	IT&IP	STUDENT AFFAIRS	UNIVERSITY	TOTAL
C1005 - Research & Creative Activity		(1,162)				(1,162)
C1014 - Service Learning		59,317				59,317
C1460 - AB1460 Ethnic Studies		274,747				274,747
C3157 - Chancellor's FinAid Funds		18				18
C3189 - Renaissance Scholars				655,664		655,664
C3191 - Articulation Support		5,751				5,751
C3218 - Math/Science Initiative		94,720				94,720
C3257 - CO TEACH Fund		2,277				2,277
C3285 - Academic Student Success Prgrm		299,363				299,363 (a)
C3325 - CSU Senate Travel		(258)				(258)
C3344 - Student Success RFP	40,267	625,605		301,203		967,074 (a)
C3348 - Semester Conversion		-	(6,510)			(6,510)
C3360 - SSCI - GI2025		95,332	621	3,289,176		3,385,130 (b)
C3361 - SSCI - Tenure Track Faculty		391,447				391,447
C3362 - SSCI - Enhanced Advising		1,812,693				1,812,693 (b)
C3363 - SSCI - Bottleneck Solutions		84,344				84,344 (b)
C3364 - SSCI - Student Prep		319,502				319,502 (b)
C3365 - SSCI - Retention		528,671		207,357		736,028 (b)
C3366 - SSCI - Data-Driven Decisions		538,862				538,862 (b)
C3371 - Disability Accommodations				135,638		135,638
C3372 - Hunger-Free Campus Designation (Basic Needs)				58,009		58,009
C3389 - Project Rebound				91,898		91,898
C3400 - MSTI-STEM Challenge		107,720				107,720
C3418 - Fac Prf Dev & Eq Opp Practices		120,829				120,829
C3421 - Direct Student Support				(1,109)		(1,109)
C3431 - Cal-Bridge Program		2,275,325				2,275,325
Financial Aid					790,247	790,247
00000 - No Class Value					29,502,682	29,502,682
	40,267	7,635,101	(5,889)	4,737,836	30,292,929	42,700,244



Attachment B: Designated Funds

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Notes:

Designated is for CO designation and not campus-level designation. Therefore, the following campus-level class codes will be moved to Undesignated.

	PRESIDENTS OFFICE	ACADEMIC AFFAIRS	IT&IP	STUDENT AFFAIRS	UNIVERSITY	TOTAL
"Other" C3280 - Leadership Search Support		(359,543)				(359,543)
"Other" C3320 - Non-Resident Recruitment		65,335				65,335
"Other" SG005 - Organizational Development	9,739					9,739
"Other" TX068 - Teacher Prep Reading		7				7
	9,739	(294,200)	0	0	0	(284,461)

(a): balances in these class codes can be combined and redistributed

(b): balances in these class codes can be combined and redistributed since they are all classified as GI2025



Attachment C: Fees

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	23-24 Carryforward Allocation
	Category II Student Success Fee	Category II Student Health Fee	Category II Orientation Fee	Category III Misc. Course Fees	Category IV Commence- ment	Category IV Fees	Doctoral Differential Fee	Graduate Business Prof Fee	Centrally Managed	
Office of the President										-
Academic Affairs	1,929,514		-	85,077	69,496	207,404	568,087	1,795,831		4,655,409
Administrative Affairs										-
IT&IP	200,015									200,015
Student Affairs	607,339	5,475,169	1,286,089			16,405				7,385,002
University Advancement					357,516					357,516
Division Total	2,736,868	5,475,169	1,286,089	85,077	427,012	223,809	568,087	1,795,831	-	12,597,942
University Level Financial Aid		399,489					28,320			427,809
University Level	(887,315)		(145,011)		(5,840)	12,659	(23,740)	(267,732)	545,003	(771,976)
University Level Benefits Offset	299,228		111,417		5,840	784	23,740	267,732		708,741
University Level Benefits Allocati	(342,425)									(342,425)
CPP Campus Total	1,806,356	5,874,658	1,252,495	85,077	427,012	237,252	596,407	1,795,831	545,003	12,620,091

- (1) Academic Affairs SSF FY22-23 benefits offset (\$255,058)
 - IT&IP SSF FY22-23 benefits offset (\$44,170)
 - Allocation of \$342,425 to subsidize benefit costs for Student Affairs
- (2) University Level Financial Aid carryforward balance \$399,489
- (3) Academic Affairs Photo ID adjustment, \$33,594
 - Student Affairs Orientation FY22-23 benefits offset (\$111,417)
- (4) Misc. Course Fees FY22-23 year-end balances
- (5) Commencement Diploma Fee carryforward balance of \$69,496 moved from University Advancement to Academic Affairs
 - Commencement FY22-23 benefits offset (\$5,840)
- (6) Category IV Fee - TX040 - IGE Trust benefits offset (\$784)
- (7) University Level Financial Aid carryforward balance \$28,320
 - Doctoral Differential Fee FY22-23 benefits offset (\$23,740)
- (8) Graduate Business Professional Fee FY22-23 benefits offset (\$267,732)
- (9) Centrally Managed balance



Attachment C: Fees

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Category III

Division	Description	Amount
Academic Affairs	AH202 - Clinical Anatomy Lab	661
Academic Affairs	AH369 - Lab Animal Mgmt Rules & Reg	1,176
Academic Affairs	AH407 - AH407-Critical Care	(5,822)
Academic Affairs	AV114 - Food Animal Science Lab	6,436
Academic Affairs	AV125 - Equine Management Lab	60
Academic Affairs	AV350 - Anat & Phys of Domestic Animal	7,974
Academic Affairs	AV430 - Biotech App in Animal Science	1,695
Academic Affairs	BI111 - BIO111L - Life Science Lab	268
Academic Affairs	BI115 - BIO115L - Basic Biology Lab	(103)
Academic Affairs	BI121 - BIO121L - Energy & Matter Lab	60
Academic Affairs	BI122 - BIO1220L-Foundations of Bio	(6,684)
Academic Affairs	BI206 - BIO2060L-Basic Micro Lab	89
Academic Affairs	BI235 - BIO235L - Human Physiology	(823)
Academic Affairs	BI440 - BI440 - Stem Cell Lab	(432)
Academic Affairs	BI465 - BI465 - Immunology Lab	86
Academic Affairs	BI467 - BIO4670L-Gen Virology Lab Fee	(4,322)
Academic Affairs	CE127 - CE127-Civil Engin Lab Fee	378
Academic Affairs	CE320 - CE3201L-Environ Resource Mgmt	21,467
Academic Affairs	CE340 - CE3401L-Geotechnical Engineer	7,987
Academic Affairs	CE420 - CE4201L-Water Supply Lab Fee	1,743
Academic Affairs	CE543 - CE5431L-Subsurface Explor & Ch	1,712
Academic Affairs	CH121 - CHM 1210L-General Chemistry	19,958
Academic Affairs	CH122 - CHM 1220L-General Chemistry	(20)
Academic Affairs	CH201 - CHM2010-Elemnt Organic Chem Lat	371
Academic Affairs	CH221 - CHM221L - Quantitative Analys	(76)
Academic Affairs	CH314 - CHM3140L-Organic Chem I Lab	797
Academic Affairs	CH315 - CHM3150L-Organic Chemistry II	(28)
Academic Affairs	CH327 - CH3270L-Biochemistry Lab I	422
Academic Affairs	EE100 - ECE Lab Fee	14,681
Academic Affairs	FS427 - FS4271L-Food Processing	1
Academic Affairs	HT250 - HRT2550-Healthy Amer Cuisine	1,660
Academic Affairs	HT255 - HRT255-Health AmerCuisine	(181)
Academic Affairs	HT281 - HRT281-Professional Cook	(1,628)
Academic Affairs	HT312 - HRT 312-Beer and Culture	(742)
Academic Affairs	HT315 - HRT315-Wines,Beer,Spirit	(4,043)
Academic Affairs	HT324 - HRT324-World Cuisine	1,472
Academic Affairs	HT325 - HRT325-Prof Health Cooking	1,154
Academic Affairs	HT381 - HRT381-Professional Cook I	316



Attachment C: Fees

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Academic Affairs	MF201 - Manufact Sys and Proc Lab Fee	15,852
Academic Affairs	NT121 - NTR1210L-Intro to Food	(137)
Academic Affairs	PL112 - PLT1120L-Landscape Horticultur	504
Academic Affairs	VC312 - VCD1312A-Begin Life Drawing	(99)
Academic Affairs	VC330 - VCD1330A-Intro to Clay	(730)
Academic Affairs	VC361 - VCD3361A-Life Drawing	248
Academic Affairs	VC363 - VCD3363A-Printmaking	(290)
Academic Affairs	VC364 - VCD3364A-Ceramica	105
Academic Affairs	VC365 - VCD3365A-Fundamental of Sculp	1,901
		<u>85,077</u>

Category IV

Division	Description	Amount	Adjustment	Subtotal
Academic Affairs	00000 - No Class Value	51,793		
Academic Affairs	C3155 - Math Diagnostic Place Testing	-		
Academic Affairs	C4401 - Chemistry	12,065		
Academic Affairs	C4404 - Physical Education	1,241		
Academic Affairs	C4406 - Library Obligations	(150)		
Academic Affairs	C4407 - Library Fines/Late Fees	12,313		
Academic Affairs	C4410 - KHP - Swimming Fee	(2,163)		
Academic Affairs	C4412 - Outside Test Fees	388		
Academic Affairs	C4413 - Math/Calculus Placement	(1,800)		
Academic Affairs	C4415 - Special Exam Revenue	885		
Academic Affairs	TX005 - Dietetic Internship	11,081		
Academic Affairs	TX008 - Univ Acctg			
Academic Affairs	TX011 - ADA Trans Evaluation	3,556		
Academic Affairs	TX019 - Credential Evaluation	52,047		
Academic Affairs	TX038 - Grad Writing Test	21		
Academic Affairs	TX040 - IGE Trust	7,002	(784)	
Academic Affairs	TX048 - PCPT	16,163		
Academic Affairs	TX051 - Musical Instrument Repair	43,745		207,404
Student Affairs	00000 - No Class Value	16,405		16,405
University Level	C4414 - Late Fee Past Due Balance-IPP	13,293		
University Level	TX008 - Univ Acctg	150		
University Level	TX040 - IGE Trust	(784)	784	13,443
		<u>237,252</u>	<u>0</u>	<u>237,252</u>



Attachment D: Cost Recovery

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	(1)	(2)							
	PCR01 Internal Sources	PCR02 External Sources	PCR04 Acad Fac Space Rental	PCR05 Theater Space Rental	PCR06 Film & Photo Shoot	PCR07 Capital Proj Mgmt	PCR08 Capital Proj Utilities Conn	PCR10 AB798 Textbook	23-24 Carryforward Allocation
Office of the President	635,716	4,126							639,842
Academic Affairs	8,868,684	45,056	83,848	351				4,425	9,002,364
Administrative Affairs	11,225,128	267,255	162,460		19,459	396,513			12,070,814
IT&IP	1,930,550	335,157	0						2,265,707
Student Affairs	1,583,149	(27,221)	12,535						1,568,463
University Advancement	220,657	(401,647)							(180,990)
Division Total	24,463,883	222,727	258,843	351	19,459	396,513		4,425	25,366,201
University Level Financial Aid									-
University Level	2,396,326	300,824	86,700	0	12,118	0	834,000		3,629,969
CPP Campus Total	26,860,209	523,551	345,543	351	31,577	396,513	834,000	4,425	28,996,169

(1) PCR01 Office of the President includes EODA's carryforward balance of \$456,690 transferred from Administrative Affairs

(2) PCR02 Office of the President includes EODA's carryforward of \$3,474 transferred from Administrative Affairs



Attachment E: Lottery Fund

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	22-23 Year-End Balance TY033	22-23 Year-End Balance TY006	22-23 Year-End Balance TY17	23-24 Carryforward Allocation
Office of the President	1,447			1,447
Academic Affairs	484,637	31,642	8,550	524,829
Administrative Affairs				-
IT&IP	355			355
Student Affairs				-
University Advancement				-
Division Total	486,439	31,642	8,550	526,631
University Level	591,479			591,479
CPP Campus Total	1,077,918	31,642	8,550	1,118,110