




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

DATE: April 4, 2024 BPA #23-06

TO: Vice Presidents
Divisional Budget Officers

FROM: Carol L. Lee  Carol L. Lee
Assistant Vice President, Budget Planning & Analysis

Anne-Marie Larrabure 
Director, Budget Planning & Analysis

SUBJECT: FY 2023-24 Fee Revenue Adjustment & Benefits Allocation

ATTACHMENT: BPA #23-06

As part of our ongoing annual fee revenue reconciliation, we have conducted a thorough review of the fee revenues and benefit budgets for the current fiscal year.

Fee Revenue Adjustment

Based on the February year-to-date revenues collected after Spring census, we have identified the need to adjust some fee revenue allocations. The process helps to 'true up' the initial budget allocation made based on estimated revenues and provide more timely access to funding. In some instances, reductions may be necessary as the initial budgeted amounts did not materialize. All fee revenue budget allocations made after the initial allocation are posted as 'Adjustment' budgets. At the end of the fiscal year and before closing, Budget Planning & Analysis (BPA) will make one final reconciliation to post budget adjustments based on the *actual* revenues collected for the year.

Fee revenues listed below *will be adjusted* in this cycle. Other fees are not adjusted yet as more summer revenues have yet to be collected in the last quarter. The initial budget allocated will remain for them but will be adjusted at year end. Please see Attachment A for more details.

- Graduate Prof Fee (501201)
- Student Success Fee (501810)
- Misc. Course Fees (501110)
- Select Category 4 Fees (501112)

Benefits Allocation & Adjustment

In addition to fee revenue adjustment, we will be allocating benefits and other adjustments to the corresponding fee accounts. These amounts reflect funding held centrally during initial planning and are, therefore, allocated as Original budget. Benefit costs are derived from the position listing

submitted to BPA as of Fall 2023, factoring in employees' choice of plans and insurance premium reset as of January 2024. Please see [Attachment B](#) for more details.

In partnership with IT&IP, BPA has enabled viewing of Fee account benefits in Tableau. Any surpluses or deficits from benefits or other budget lines will remain in the fee accounts and should be regularly monitored by the divisions.

BPA will post all allocations automatically. If you have any questions, feel free to contact us.

Attachment A: Fees (Adjustment)
Fee Revenue Adjustments
4/4/2024

	Category I Doctoral Differential Fee*	Category I Graduate Business Prof Fee	Category II Student Success Fee	Category II Student Health Fee*	Category II Orientation Fee*	Category III Misc. Course Fees	Category IV Fees	23-24 Budget Allocation
Office of the President								-
Academic Affairs		181,689	66,033			6,913	(1,788)	252,847
Administrative Affairs								-
IT&IP			43,087					43,087
Student Affairs			55,963					55,963
University Advancement								-
Division Total	-	181,689	165,083	-	-	6,913	(1,788)	351,897
University Level Financial Aid		60,563						60,563
University Level							486,328	486,328
CPP Campus Total	-	242,252	165,083	-	-	6,913	484,540	898,788

*No fee adjustments yet as more revenue will be collected in Q4; adjust at year end.

<u>Category III</u>	<u>Amount</u>
AH202 - Clinical Anatomy Lab	75
AH335 - AHS 3235L - Lb Prcdr Clnc Path	4,250
AH363 - AHS 3263L - Srgcl Nursng Skills	4,375
AH369 - Lab Animal Mgmt Rules & Reg	2,000
AH407 - AH407-Critical Care	388
AM280 - AMM 2800L - Apprl Cstrctn Qlty	500
AM360 - AMM 3600L - Txtle Qlty Assrnce	1,280
AM414 - AMM 4140L - Apprl Prd Dev Sim	700
AV114 - Food Animal Science Lab	68
AV125 - Equine Management Lab	71
AV350 - Anat & Phys of Domestic Animal	(533)
AV430 - Biotech App in Animal Science	(341)
BI111 - BIO111L - Life Science Lab	(427)

Attachment A: Fees (Adjustment)
Fee Revenue Adjustments

BI115 - BIO115L - Basic Biology Lab	969
BI121 - BIO121L - Energy & Matter Lab	414
BI122 - BIO1220L-Foundations of Bio	(61)
BI206 - BIO2060L-Basic Micro Lab	47
BI235 - BIO235L - Human Physiology	(1,590)
BI440 - BI440 - Stem Cell Lab	(144)
BI465 - BI465 - Immunology Lab	(436)
BI467 - BIO4670L-Gen Virology Lab Fee	(1,950)
CE320 - CE3201L-Environ Resource Mgmt	(21,938)
CE340 - CE3401L-Geotechnical Engineer	(118)
CE420 - CE4201L-Water Supply Lab Fee	(692)
CE543 - CE5431L-Subsurface Explor & Ch	608
CH121 - CHM 1210L-General Chemistry	2,633
CH122 - CHM 1220L-General Chemistry	1,750
CH201 - CHM2010-Element Organic Chem Lab	397
CH221 - CHM221L - Quantitative Analys	100
CH314 - CHM3140L-Organic Chem I Lab	461
CH315 - CHM3150L-Organic Chemistry II	799
CH327 - CH3270L-Biochemistry Lab I	(1,209)
EE100 - ECE Lab Fee	274
FS427 - FS4271L-Food Processing	(342)
HT250 - HRT2550-Healthy Amer Cuisine	3,065
HT281 - HRT281-Professional Cook	837
HT312 - HRT 312-Beer and Culture	4,117
HT315 - HRT315-Wines,Beer,Spirit	10,339
HT324 - HRT324-World Cuisine	(1,890)
HT325 - HRT325-Prof Health Cooking	(1,485)
HT381 - HRT381-Professional Cook I	(600)
MF201 - Manufact Sys and Proc Lab Fee	1,101
NT121 - NTR1210L-Intro to Food	461
PL112 - PLT1120L-Landscape Horticultur	(389)
TX005 - Dietetic Internship	(3,150)
TX011 - ADA Trans Evaluation	(434)
VC312 - VCD1312A-Begin Life Drawing	(229)
VC330 - VCD1330A-Intro to Clay	1,722
VC361 - VCD3361A-Life Drawing	742
VC364 - VCD3364A-Ceramica	22
VC365 - VCD3365A-Fundamental of Sculp	306

Attachment A: Fees (Adjustment)
Fee Revenue Adjustments

\$	6,913
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Category IV

Division	Amount	Subtotal
Academic Affairs		
C4401 - Chemistry	380	
C4403 - Diploma*		
C4404 - Physical Education		
C4406 - Library Obligations	(50)	
C4407 - Library Fines/Late Fees		
C4413 - Math/Calculus Placement		
C4415 - Special Exam Revenue	285	
TX019 - Credential Evaluation*		
TX038 - Grad Writing Test		
TX040 - IGE Trust	(3,466)	
TX048 - PCPT	30	
TX051 - Musical Instrument Repair	1,033	
TX058 - Proj & Thesis Binding	-	\$ (1,788)
Admin Affairs		\$ -
TX008 - Univ Acctg*		
Student Affairs		\$ -
501813 - Medical Services*		
Advancement		\$ -
C4402 - Commencement*		
Totals	(1,788)	\$ (1,788)

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Attachment B: Fees (Original)

Benefits Allocation & Adjustment

4/4/2024

	Category I Doctoral Differential Fee	Category I Graduate Business Prof Fee	Category II Student Success Fee	Category II Student Health Fee	Category II Orientation Fee	Category III Misc. Course Fees	Category IV Fees	23-24 Budget Allocation
Office of the President								-
Academic Affairs	419,885	150,000	1,121,497					1,691,382
Administrative Affairs								-
IT&IP			195,081					195,081
Student Affairs			796,080	see footnote	200,000			996,080
University Advancement								-
Division Total	419,885	150,000	2,112,658	-	200,000	-	-	2,882,543
University Level Financial Aid								-
University Level								-
CPP Campus Total	419,885	150,000	2,112,658	-	200,000	-	-	2,882,543

Category I	Benefits	Other	Total
Doctoral Differential	18,448	401,437	419,885
Graduate Professional Fee	143,352	6,648	150,000
	161,800	408,085	569,885
Category II - Student Success Fee			
Acad Aff 603090-POM01-16900-0406-C3508	176,605		176,605
Acad Aff 603090-POM01-16910-0406-C3500	12,955		12,955
Acad Aff 603090-POM01-16920-0406-C3505	77,866		77,866
Acad Aff 603090-POM01-20100-0407-C3506	25,188		25,188
Acad Aff 603090-POM01-21810-0406-C3500	10,758		10,758
Acad Aff 603090-POM01-29700-0406-C3503	27,561		27,561
Acad Aff 603090-POM01-44600-0406-C3503	28,420		28,420
Acad Aff 603090-POM01-64000-0503-C3503	135,297		135,297
Acad Aff 603090-POM01-64100-0503-C3503	379,880		379,880

Attachment B: Fees (Original)
Benefits Allocation & Adjustment

IT&IP 603090-POM01-34710-0409-C3563	66,332		66,332
IT&IP 603090-POM01-34721-0409-C3560	162,461		162,461
IT&IP 603090-POM01-34730-0409-C3561	37,178		37,178
IT&IP 603090-POM01-34730-0409-C3562	54,763		54,763
Stud Aff 603090-POM01-61100-0502-C3525	1,194,017		1,194,017
Academic Affairs - benefits offset		246,967	246,967
IT&IP - benefits offset		(125,653)	(125,653)
Student Affairs - benefits offset		(397,937)	(397,937)
	<u>2,389,281</u>	<u>(276,623)</u>	<u>2,112,658</u>
Academic Affairs	874,530	246,967	1,121,497
IT&IP	320,734	(125,653)	195,081
DSA	1,194,017	(397,937)	796,080

Category II - Student Health

	Benefits	Other	Total
Student Health 61900	88,572	(88,572)	0
Student Health 64700	616,097	(616,097)	0
	<u>704,669</u>	<u>(704,669)</u>	<u>0</u>

Benefits budget adjusted to match position budget details; offset 660003.

Category II - Orientation*

	Benefits	Other	Total
Orientation Fee	223,359	(23,359)	200,000

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