



SAN DIEGO STATE
UNIVERSITY

MEMORANDUM

DATE: April 12, 2019

CODE: B&F 18-015

TO: Brittany Santos-Derieg, Chief of Staff
Radmila Prislin, AVP Academic Affairs
Mary Anne Kremicki, Academic Affairs
Tony Chung, AVP Student Affairs
Rodolfo Badilla-Antunez, Student Affairs
Natasha Manus, Business & Financial Affairs
Rick Nornholm, Interim Chief Information Officer
Sheryl Necochea, Information Technology
Leslie Levinson, CFO University Relations & Development
Mehrnoosh Jamshidi, University Relations & Development

FROM: Crystal Little
Director, Budget and Finance

SUBJECT: 2018/19 Reserve Designations and 2019/20 Initial Budget

In collaboration with divisional resource managers and in an effort to enhance budget transparency and to support consistent and meaningful budgetary reporting, we are implementing some business process changes for fiscal year-end 2018/19 and in the development and management of the fiscal year 2019/20 budget.

Per existing CSU policy [ICSUAM 2001.00](#), each campus must designate reserves in amounts and for purposes described in this policy. This is a fiscal year-end required reporting to the Chancellor's Office (CO). To continue to meet this reporting requirement and to support budget transparency, we have added a series of [budget only reserve natural accounts](#) (NACCTs) for reserve designations that will allow departments to designate funds for future year planned uses such as faculty start-up, equipment purchases, and program support. These NACCTs are currently available for use. For year-end 2018/19, Budget & Finance will use the amounts in these NACCTs to report reserve designations to the CO for University Operating Funds so please submit your budget transfer to these accounts by the year-end budget transfer deadline of **June 14, 2019**. Be sure to use the line description on the budget transfer to provide specific information to support the planned future use of funds. Budget & Finance reserves the

right to request additional information as needed to support the year-end reporting to the CO. Note that the amounts in the reserve designation NACCTs do not need to tie to your divisional year-end carry-forward balance. The amounts in these NACCTs should be representative of a planned use or future commitment and any fund balances beyond that will be reported to the CO as reserve for economic uncertainty.

Budget & Finance will be coordinating with the divisional resource managers to open Adaptive for development of the 2019/20 budget for all funds in early May 2019 with a due date of **May 31, 2019**. Historically, aside from faculty and staff NACCTs, we have provided divisions with flexibility in the NACCTs used for budgeting. As a result, the supplies NACCT was often used as the placeholder for spending across student and operating expense and equipment NACCTs which reduced the effectiveness of budgetary management and lacked consistency of our budgetary reporting. To establish consistency across divisions and to enhance budgetary reporting and management, we have identified the following [initial budget NACCTs](#) and ask that departments budget to these accounts if a department can reasonably plan for these expenses (i.e. consistent year over year expenditures) for the 2019/20 initial budget. Departments may also choose to budget to more granular NACCTs.

60150	Student Assistant
60401	Communications (budget only account)
61305	Contractual Services
66405	Copy Machine – Chargeback
61905	Equipment
66290	FS – R&M Work Orders
66025	Hospitality
61601	Information Technology (budget only account)
66060	Memberships and Subscriptions
66001	Postage and Freight (budget only account)
66020	Printing
66041	Recruitment & Employee Relocation (budget only account)
66415	Reprographics
66032	Services
66030	Supplies
66071	Space Rent
66140	Training and Professional Development
60601	Travel (budget only account)

This approach to budgeting allows departments to more readily identify variances between budgeted (planned) expenses versus actual expenses. It can also provide some accountability to departments in managing their resources and in supporting informed budgetary decision making.

We understand the effort involved in making these changes and appreciate your continue support and collaboration in working towards a transparent, consistent and meaningful budgeting and reporting model.

Please share this information with your departmental coordinators.

ATTACHMENTS

cc: Carol Holden
Cynthia Cervantes
Joe Wolfman, Aida Shadfan
Vince Petronzio
Charles Lang, Andrew Miller
Beth Warrem, Matt Frankos

Budget Only NACCTS for Reserves

Budget Only

<u>NACCT</u>	<u>NACCT Name</u>	<u>NACCT Description</u>
69501	Reserve for Instructional Space Capital Improvements	New construction or improvements to existing instructional facilities.
69502	Reserve for Non-Instructional Space Capital Improvements	New construction or improvements to existing non-instructional facilities.
69511	Reserve for Instructional Space Renovations	Renovations and repairs to existing instructional facilities.
69512	Reserve for Non-Instructional Space Renovations	Renovations and repairs to existing non-instructional facilities.
69521	Reserve for Instructional Equipment	Purchase of new or replacement instructional equipment.
69522	Reserve for Non-Instruction Equipment	Purchase of new or replacement non-instructional equipment.
69531	Reserve for Academic Program Support	Support for new or enhancement of existing academic programs.
69532	Reserve for Research Program Support	Support for new or enhancement of existing research programs.
69533	Reserve for Student Program Support	Support for new or enhancement of existing student programs.
69534	Reserve for Administrative Program Support	Support for new or enhancement of existing administrative programs.
69541	Reserve for Software Systems	Purchase of new or replacement of existing software systems.
69542	Reserve for Salary Commitments (1x positions)	Funding for 1x positions (not to exceed 3 years).
69543	Reserve for Faculty Assigned Time	Funding for faculty assigned time.
69544	Reserve for Faculty Start-Up Instructional	Funding for faculty start up packages - instructional.
69545	Reserve for Faculty Start-Up Summer Support	Funding for faculty start up packages - summer support.
69546	Reserve for Faculty Start-Up Equipment	Funding for faculty start up packages - equipment
69547	Reserve for Faculty Start-Up Other Operating	Funding for faculty start up packages - other operating.
69551	Reserve for Undesignated Reserve	Funding to support unplanned expenses, future initiatives and other budgetary uncertainties.

Prepared by Budget & Finance
Current as of April 2019

Budget NACCTS for Student and Operating Expense & Equipment ^[1] ^[2] ^[3]

60150 STUDENT ASSISTANT

60401 COMMUNICATIONS (BUDGET ONLY)

- 60405 TEL USAGE
- 60408 TELEPHONE - CELLULAR
- 60410 TEL LONG DISTANCE
- 60415 TEL LONG DISTANCE CREDIT
- 60420 COMPUTER NETWORKS
- 60425 OTHER COMMUNICATIONS
- 60430 TEL EQUIP MAINTENANCE
- 60435 TEL MACS
- 60440 TRUNK CHARGES
- 60445 TEL EQUIPMENT LEASE
- 60450 OTHER COMMUNICATIONS
- 66420 TELECOM RECURRING
- 66421 TELEPHONE EQUIPMENT ERICSSON EQUIPMENT
- 66422 TELEPHONE EQUIPMENT TNS WO, INSTALLATION
- 66427 ETS CLIENT SVCS -ETS CB
- 66430 TELECOM INSTALL/OTHER

61305 CONTRACTUAL SERVICES

66405 COPY MACHINE - CHARGEBACK

61905 EQUIPMENT

66290 FS - R&M WORK ORDERS

66025 HOSPITALITY

61601 INFORMATION TECHNOLOGY (BUDGET ONLY)

- 61610 IT CONSULTING
- 61615 IT HARDWARE-INCL MAINTENANCE & SUPPORT
- 61620 IT SOFTWARE-INCL LICENSES, MAINTENANCE & SUPPORT
- 61625 IT INFRASTRUCTURE

66060 MEMBERSHIPS AND SUBSCRIPTIONS

66001 POSTAGE & FREIGHT (BUDGET ONLY)

- 66005 POSTAGE AND FREIGHT
- 66006 POSTAGE - FED EX
- 66007 POSTAGE - HANDLING
- 66008 POSTAGE - SHIPPING
- 66010 MOVING EXPENSE FREIGHT

66020 PRINTING

66041 RECRUITMENT & EMPLOYEE RELOCATION (BUDGET ONLY)

- 60388 EMPLOYEE MOVING AND RELOCATION
- 66042 RECRUITING
- 66043 EMPLOYEE RELOCATION
- 66044 RECRUITING - VIDEO
- 66046 SUBSCRIPTIONS, RECRUITING, SCOUTING
- 66066 RECRUITING - F&S INTERVIEWS

66145 REPROGRAPHICS

66032 SERVICES

66030 SUPPLIES

66071 SPACE RENT

66140 TRAINING AND PROFESSIONAL DEVELOPMENT

60601 TRAVEL (BUDGET ONLY)

- 60605 TRAVEL IN STATE
- 60606 STUDENT TRAVEL IN STATE
- 60607 TRAVEL, PROFESSIONAL IN STATE
- 60608 TRAVEL, TEAM IN STATE
- 60609 TRAVEL IN STATE - MEALS
- 60610 TRAVEL OUT OF STATE
- 60611 TRAVEL, STUDENT TRAVEL OUT OF STATE
- 60612 TRAVEL, RECRUITING IN STATE
- 60613 TRAVEL, PROFESSIONAL OUT OF STATE
- 60614 TRAVEL, TEAM OUT OF STATE
- 60615 TRAVEL, RECRUITING OUT OF STATE
- 60616 TRAVEL IN STATE-BOOSTER,CS,OTHER
- 60617 TRAVEL IN STATE, POST SEASON
- 60618 TRAVEL OUT OF STATE-BOOSTER,CS,OTHER
- 60619 TRAVEL HOME GAMES & PRACTICE: MEALS, PER DIEM, HOTEL, BUS
- 60620 TRAVEL, CORPORATE IN STATE
- 60621 TRAVEL OUT OF STATE, POST SEASON
- 60622 TRAVEL, CORPORATE OUT OF STATE
- 60625 TRAVEL, INTERNATIONAL

[1] Departments are asked to budget to these NACCTs if departments can reasonably plan for these expenses (i.e. consistent year over year expenses).

[2] Department may choose to budget to more granular NACCTs or those specific to their departments (i.e. library acquisitions).

[3] Personnel (salary) will be budgeted at the position level (with few exceptions) using the appropriate salary NACCT.

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Current as of April 2019