

PROGRAM FEES AND DIFFERENTIAL TUITION

- Accounting and Budget Attributes
- Source of Funds
- Use of Funds
- Reporting Tools and Requirements
- Timeline & Process
- Resources and Contacts

ACCOUNTING ATTRIBUTES

- **Sub Fund = ALCPRG** (Allocated Program Fees and Differentials)
- **Shell Code Range = T331xx-T332xx**
 - Each shell code is for each [approved program fee](#)
 - Some programs have multiple accounts within one shell code; Others may just have one account
- **Account Range = 2559XXX**
 - Budget Office usually will create new program fees in March/April as we get approval from the Board. This is to expedite setting up Perm Base Budget for the ABOR Report.
 - Departments will then have to complete the new item type form through the Bursar website to ensure the revenue posts accurately
- **Financial Aid Set Aside (FAS) Account Range = 279XXXX**
 - Department creates the set aside account at the beginning of the fiscal year and sets up the item type
 - Budget Office transfers cash to the department aid account at the beginning of the fiscal year.

- **Revenue Object Codes**
 - 0096: Program Fee Undergraduate
 - 0097: Program Fee Graduate
 - 0098: Differential Tuition Undergraduate
 - 0099: Differential Tuition Graduate
- **Transfer Out Sub Object Codes**
 - Budget Office processes Transfer of Funds documents to move cash for SCR and SIF, which are deposited to institutional accounts. FAS funds departmental accounts.
 - FAS = Financial Aid Set Aside; ABOR required and set at 14% of gross revenue
 - SCR = Support Center Expense Recovery (12.38% of Net Revenue)
 - SIF = Strategic Investment Fund (2.75% of Net Revenue)

SOURCE OF FUNDS

- **Program Fee (PF):**
 - Additional amounts charged to students
 - Charged to students in select undergraduate and graduate professional degree programs
 - Examples include Journalism, Geography, and all Graduate Programs
- **Differential Tuition (DT):**
 - Amounts of tuition that deviate from base tuition
 - Charged to all academic programs at the graduate or undergraduate level in a school/college
 - Examples include: Engineering Lower/Upper Division & Fine Arts Undergraduate Advanced Standing
- **PF and DT post directly to the PFDT account via a bursar feed**
 - [Item type request](#) to be completed by department or college
- **No other revenue sources or transfers in are allowed to be deposited to these PFDT accounts**

USES OF FUNDS

- The funds can be spent as described in the [Program Fee Request](#). Each fee request will vary.
- Available departmental funds are calculated based on net projected revenue less Support Center Expense Recovery and Strategic Investment Fund (*see calculation below-taken from handbook*)
- Budget Office loads the “Departmental Allocation” to OC 3000 but the department will also spend on payroll and ere. We recommend moving budget from OC 3000 to payroll/ere to enhance management reporting
- Strategic Investment Fund (SIF) in FY18 is 2.75%. It will be 2.0% in FY19.

Description	Object Code	Sub-Object	Amount	Notes
Sources of Funds:				
Gross Revenue	0096/0097/0098/0099	---	\$112,000	Gross Revenue Estimate
Financial Aid Set-Aside	7930	FAS	\$15,680	14% of Gross Revenue
Net of Aid			\$96,320	
Uses of Funds:				
Support Center Expense Recovery	7930	SCR	\$11,924	12.38% of Net Revenue
Strategic Investment Fund	7930	SIF	\$2,649	2.75% of Net Revenue
Department Allocation	3000		\$81,747	Net Revenue Less SCR & SIF

Reporting Requirement

ACADEMIC AFFAIRS ANNUAL REPORT

Year-End Report of Program Fee or Differential Tuition Revenue FY #####
Submit to the Senior Vice Provost for Academic Affairs by October ##, 20##
Please use a separate form for each program fee or differential tuition.

Date Submitted:		College:		
Program:		Program Fee <input type="checkbox"/> Differential Tuition <input type="checkbox"/>		
Graduate <input type="checkbox"/>		Undergraduate Upper Division <input type="checkbox"/>		
		Undergraduate Lower Division <input type="checkbox"/>		
Amount per Student Per Semester:		Amount Per Student Credit Hour:		
Applicable Shell Code(s) or Account Number(s):				
Attach the UAccess Income & Expense Report and Assets, Liabilities & Fund Balance Report and any supplemental reports used to complete the Sources and Uses fields below.				
Sources of Program Fee or Differential Tuition Revenue:				
General Categories of Fee Sources	Fall & Spring	Summer	Outreach	TOTAL
Gross Amount Collected for FY#####				
Beginning Fund Balance <i>Ending Balance from Prior Fiscal Year</i>				
Total Sources Available for FY#####				
Uses of Program Fee or Differential Tuition Revenue (Includes Summer and Outreach):				
General Categories of Fee Uses	Sub-Object Code(s)	\$ Amount	% of Total Uses	
Financial Aid Set Aside <i>Amount Transferred on Sub-Object Code (Enter this amount on Page 2.)</i>	FAS			
Tuition Waivers <i>Amount Transferred on Sub-Object Code</i>	WAV			
Administrative Charge (Include college administrative charge.) <i>Amount Transferred on Sub-Object Code</i>	AF			
Personnel Services (Include ERE) <i>Faculty, Instructors and Support Staff</i>				
Operational Expenses				

Here is a [link](#) to the Form

All Revenue for one approved program. These will cross sub funds (Summer/Fall&Spring)

Categories are mostly already in KFS, but to track Operational, Student, and Other, setting up a Sub Account may be helpful

ANALYTICS REPORT EXAMPLE #1

Local Fund Budget Report

Budget Shell Code	Budget Shell Name	Category Name	Category Sub Totals	Summary Object Code	Summary Object Code Name	Sub Object Code	2015 Actuals	2016 Actuals	2017 Actuals	FY18 Original Budget	FY19 (Perm) Budget	FY18 (Temp) Current YR Budget	FY18 Current Actuals	FY18 Encumbered	FY18 Total Committed	FY18 Balance			
T33200	Architecture Grad Program Fees	Revenues & Transfers - In	Revenue	0280	Student Fees	-	245,484	231,192	241,800	244,500	234,000	212,143	215,430	0	215,430	-3,287			
			Revenue Total						245,484	231,192	241,800	244,500	234,000	212,143	215,430	0	215,430	-3,287	
			Transfers - In	0930	Transfer-In External	-	0	0	0	0	0	0	0	0	0	0	0	0	
			Transfers - In Total						0	0	0	0	0	0	0	0	0	0	
		Revenues & Transfers - In Total						245,484	231,192	241,800	244,500	234,000	212,143	215,430	0	215,430	-3,287		
		Expenses & Transfers - Out	Expenses	1000	Personal Services	-	57,869	119,223	78,606	107,388	107,388	136,241	81,759	6,272	88,031	48,210			
				2000	Ere	-	9,390	81,654	39,000	45,363	45,363	50,836	38,626	1,871	40,496	10,340			
				3000	Operations	-	31,060	43,752	16,437	24,141	17,987	1,859	10,839	0	10,839	-8,980			
				6100	Travel In	-	182	0	264	0	0	0	114	0	114	-114			
				6200	Travel Out	-	1,582	0	3,387	1,564	1,564	1,564	0	0	0	1,564			
				7000	Capital	-	0	43,639	28,136	0	0	0	0	484	484	-484			
			Expenses Total						100,083	288,268	165,830	178,456	172,302	190,500	131,338	8,627	139,965	50,535	
			Transfers - Out	7930	Transfer-Out External	-	0	0	0	0	0	0	0	0	0	0	0	0	0
						AF	19,273	20,812	0	0	0	0	0	0	0	0	0	0	
						FAS	27,800	29,136	33,852	34,230	34,230	29,700	-4,530	0	-4,530	34,230			
						SCR	0	0	25,744	26,031	24,913	22,586	22,586	0	22,586	-0			
						SIF	0	0	4,159	5,783	4,025	5,017	5,017	0	5,017	0			
		WAV				49,938	23,075	0	0	0	0	0	0	0	0	0			
		7939	Transfer-Out Internal	FAS	0	0	0	0	-1,470	0	34,230	0	34,230	-34,230					
		Transfers - Out Total						97,011	73,023	63,755	66,044	61,698	57,303	57,303	0	57,303	-0		
		Expenses & Transfers - Out Total						197,094	361,291	229,585	244,500	234,000	247,803	188,641	8,627	197,268	50,535		
		Net Change Total						48,390	-130,099	12,215	0	0	-35,660	26,789	-8,627	18,162	-53,822		
		Beginning Fund Balance	Beginning Fund Balance	9900	Beginning Fund Balance	-	105,152	153,543	23,444	35,659	0	35,659	35,659	0	35,659	35,659			
				Beginning Fund Balance Total						105,152	153,543	23,444	35,659	0	35,659	35,659	0	35,659	35,659
		Beginning Fund Balance Total						105,152	153,543	23,444	35,659	0	35,659	35,659	0	35,659	35,659		
		Beginning Fund Balance Total						105,152	153,543	23,444	35,659	0	35,659	35,659	0	35,659	35,659		
		Ending Fund Balance Total						153,543	23,444	35,659	35,659	0	-1	62,448	-8,627	53,821	-18,163		

- The Local Fund Budget Report is used by the Budget Office in April and at Year End to calculate the Over/Under Realized Revenue
- Our office also recommends using this report, it's combination of Income/Expense Report and Fund Balance Report
- The Sub Object Code and Budget Shell Name Columns have been added to the report.
- All Funds (AF) was replaced with SIF and SCR. AF was the previous overhead administrative tax (about 10%)
- Waivers (WAV) were no longer allowed effective FY17.

ANALYTICS REPORT EXAMPLE #2

Income & Expense Report

Budget Shell Code	Consolidation Object Name	Original Budget	Base Budget	Current Budget	Fiscal Year Actuals	Open Encumbrances	Balance Available
T33200	STUDENT FEES	(244,500.00)	(234,000.00)	(212,143.00)	(215,430.06)	0.00	3,287.06
	INCOME Total	(244,500.00)	(234,000.00)	(212,143.00)	(215,430.06)	0.00	3,287.06
	PERSONNEL SERVICES	152,751.00	152,751.00	187,077.00	120,385.18	8,142.56	58,549.26
	GENERAL EXPENSES	24,141.00	17,987.00	1,859.00	10,838.95	0.00	(8,979.95)
	TRAVEL	1,564.00	1,564.00	1,564.00	114.15	0.00	1,449.85
	CAPITAL	0.00	0.00	0.00	0.00	484.26	(484.26)
	TRANSFER OF FUNDS	66,044.00	61,698.00	57,303.00	57,303.01	0.00	(0.01)
	EXPENSES Total	244,500.00	234,000.00	247,803.00	188,641.29	8,626.82	50,534.89
Grand Total		0.00	0.00	35,660.00	(26,788.77)	8,626.82	53,821.95

- Balance Available is negative for General Expenses and Capital because budget is loaded to Personnel Services
- College can allocate budget between spending categories using an Request for Budget Change (RBC) Budget Transfer

ANALYTICS REPORT EXAMPLE #3

Fund Balance Report

Object Code 9900 ▼

Object Code Name Fund Balance ▼

Budget Shell Code	Account Number	Account Name	Fiscal Year Beginning Balance	Current Month Change	Fiscal Year Change	Current Balance
T33200	2559130	ARCH&LANDSCAPE ARCH-SPEC TUITION-GRAD	(17,635.35)	699.13	(32,012.68)	(49,648.03)
	2559131	M ARCH RETAINED FEES	(18,023.39)	4,375.94	5,223.91	(12,799.48)
Grand Total			(35,658.74)	5,075.07	(26,788.77)	(62,447.51)

Criteria 1:

Fiscal Year (Period Drill) is equal to 2018
and Period Number is equal to 11

ANALYTICS REPORT EXAMPLE #4

Balance Available Detail Report (Scenario 1)

Balance Available Detail

Select a Report View: Summary by Consolidation Code ▼

2559110 GEOGRAPHY&DEV-SPEC TUITION-UNDERGRAD

Budget Line Number	Position Number	Object Code	Original Budget	(Temp) Current YR Net Budget Change	(Temp) Current YR Budget	Personnel Expenditure	ERE Expenditure	Operational Expenditure	Encumbered	Balance Available
903.0000	-	1000	0	-15,520	-15,520	0.00	0.00	0.00	0.00	-15,520.00
2001.0000	-	2000	0	-7,168	-7,168	0.00	0.00	0.00	0.00	-7,168.00
2559110.1190	2022929	1190	0	0	0	0.00	0.00	0.00	8,000.00	-8,000.00
2559110.2119	2022929	2119	0	0	0	0.00	0.00	0.00	1,072.00	-1,072.00
3000.0000	-	3000	11,045	0	11,045	0.00	0.00	0.00	0.00	11,045.00
3001.0000	-	3000	0	22,720	22,720	0.00	0.00	0.00	0.00	22,720.00
2559110.4620	-	4620	0	0	0	0.00	0.00	301.32	0.00	-301.32
2559110.5170	-	5170	0	0	0	0.00	0.00	74.40	0.00	-74.40
2559110.5230	-	5230	0	0	0	0.00	0.00	-102.09	0.00	102.09
2559110.6860	-	6860	0	0	0	0.00	0.00	251.70	0.00	-251.70
7930.0000	-	7930	3,955	0	3,955	0.00	0.00	0.00	0.00	3,955.00
2559110.7930	-	7930	0	0	0	0.00	0.00	3,955.00	0.00	-3,955.00

- Is only one person supporting this fee? If so, re-allocate budget from OC 3000. If more personnel costs, then process distributions in Manager Self Service and re-allocate budget.
- Line 903/2001/3001 are carryforward. Line 903/2001 are negative because payroll posted to the account last year, but no budget was allocated to those costs. We recommend moving budget from these carryforward line to allocate budget for the current year.

ANALYTICS REPORT EXAMPLE #5

Balance Available Detail Report (Scenario 2)

2559120 FamStud/SpecTuition-UnGR										
Budget Line Number	Position Number	Object Code	(Temp)	Current YR Budget	Personnel Expenditure	ERE Expenditure	Operational Expenditure	Encumbered	Balance Available	(Perm) Next YR Budget
903.0000	-	1000		-242,691	0.00	0.00	0.00	0.00	-242,691.00	0
2001.0000	-	2000		-83,452	0.00	0.00	0.00	0.00	-83,452.00	0
2559120.1145	2011875	1145		0	1,048.27	0.00	0.00	0.00	-1,048.27	0
2559120.1150	1861906	1150		0	19,323.19	0.00	0.00	24,581.00	-43,904.19	0
	2010924	1150		0	10,063.27	0.00	0.00	11,858.00	-21,921.27	0
	2011875	1150		0	1,441.38	0.00	0.00	0.00	-1,441.38	0
	2012321	1150		0	13,655.16	0.00	0.00	21,241.00	-34,896.16	0
	2036216	1150		0	17,751.55	0.00	0.00	20,914.00	-38,665.55	0
	2042674	1150		0	10,706.95	0.00	0.00	16,656.00	-27,362.95	0
2559120.1375	1861906	1375		0	1,755.83	0.00	0.00	0.00	-1,755.83	0
	2002922	1375		0	1,947.13	0.00	0.00	2,253.00	-4,200.13	0
	2042674	1375		0	1,189.66	0.00	0.00	0.00	-1,189.66	0
2559120.2114	2011875	2114		0	0.00	273.60	0.00	0.00	-273.60	0
2559120.2121	1861906	2121		0	0.00	7,356.56	0.00	8,578.78	-15,935.34	0
	2002922	2121		0	0.00	679.58	0.00	786.30	-1,465.88	0
	2010924	2121		0	0.00	3,512.07	0.00	4,138.46	-7,650.53	0
	2011875	2121		0	0.00	503.04	0.00	0.00	-503.04	0
	2012321	2121		0	0.00	4,765.67	0.00	7,413.12	-12,178.79	0
	2036216	2121		0	0.00	6,195.29	0.00	7,298.97	-13,494.26	0
	2042674	2121		0	0.00	4,151.92	0.00	5,812.95	-9,964.87	0
3000.0000	-	3000		38,056	0.00	0.00	0.00	38,056.00	84,667	
3001.0000	-	3000		315,915	0.00	0.00	0.00	315,915.00	0	
7930.0000	-	7930		13,627	0.00	0.00	0.00	13,627.00	31,333	
2559120.7930	-	7930		0	0.00	0.00	13,626.00	0.00	-13,626.00	0

- Personnel costs but no budget allocated to these people. Why couldn't these employees be perm funded?
- ERE could be funded on OC 2000 and not at the OC level
- This will allow for a budget to actual variance report with an opportunity to identify savings

ANALYTICS REPORT EXAMPLE #6

Balance Available Detail Report (Scenario 3)

2559111 - Academic Info System Tech Grad Prog Fee										
Budget Line Number	Position Number	Object Code	(Temp)	Current YR Budget	Personnel Expenditure	ERE Expenditure	Operational Expenditure	Encumbered	Balance Available	(Perm) Next YR Budget
32.0000	2027788	1150		0	0.00	0.00	0.00	0.00	0.00	0
903.0000	-	1000		-11,588	0.00	0.00	0.00	0.00	-11,588.00	0
2001.0000	-	2000		-4,021	0.00	0.00	0.00	0.00	-4,021.00	0
2559111.2121	2027788	2121		0	0.00	-0.02	0.00	0.00	0.02	0
3000.0000	-	3000		46,389	0.00	0.00	0.00	0.00	46,389.00	46,389
3001.0000	-	3000		13,264	0.00	0.00	0.00	0.00	13,264.00	0
2559111.4620	-	4620		0	0.00	0.00	1,265.56	0.00	-1,265.56	0
2559111.6840	-	6840		0	0.00	0.00	747.55	0.00	-747.55	0
7930.0000	-	7930		16,611	0.00	0.00	0.00	0.00	16,611.00	16,611
2559111.7930	-	7930		0	0.00	0.00	16,611.00	0.00	-16,611.00	0

- Is it true that no payroll costs support this program? Refer to the ABOR approved fee request.
- If payroll costs support fee, move budget and distribute payroll in Manager Self Service

Timeline and Process

Month Due	Process	Support Office Contact
January	Finalize new fee requests or changes to existing fees	Academic Affairs
February	Submit “Next Year” Budget	Budget Office
March	Review financial reports for budget to actual variances	Budget Office
April	Review & Approve new fees	Academic Affairs
April	Create new financial aid account for new fee	Financial Services Office
April	Set up item types for aid and revenue for new fees	Bursar and Financial Aid Office
June	Review financial reports for budget to actual variances	Budget Office
June	Monitor Fund Balances	Academic Affairs, Budget Office, & FSO
July	Confirm accuracy of new/change on Bursar’s website	Bursar
August	Begin plans to request new or revised fees	Academic Affairs
September	Submit annual report	Academic Affairs
September	Obtain/document student input if planning for a new fee	Academic Affairs
November	Submit request for new/change to fee	Academic Affairs
November	Review financial reports for budget to actual variances	Budget Office

RESOURCES AND CONTACTS

- [ABOR Policy and Guidelines](#)
- Academic Affairs – [Program Fees](#)
 - Martha Sesteaga
- [Budget Office](#)
 - Veronica Chu
- [Financial Services Office](#)
 - Jani Fisk
- [Bursar's Office](#)
 - Traci Sitzmann
- [Office of Student Financial Aid](#)
 - Helen Horetski