SACRAMENTO STATE

Budget Transfers

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Agenda

- Budgeted Funds
- Budget Overview
- Finance Data Warehouse (FDW)
- General Guidelines
  - Delegation of Fiscal Authority (DOFA/DOA)
  - Budget Scenarios
- Budget Transfer Form Updates
  - Instructions
  - Submission
  - Processing

Disclaimer!

- Information presented is on best practices and BPA campus processes
- Division & division leadership may have requirements for you on how to accomplish specific tasks
- Refer to division leadership processes first, then BPA processes

Budgeted Funds

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Main Types of Funds

- General Operating Funds
  - Dollars that support general campus operations and fluctuate with state revenues and student tuitions.
- Lottery Funds
  - Funds received from the State to supplement instruction costs.
- Fees Funds
  - Mandatory fees charged that may only be used for the purpose of that fee (e.g. Intercollegiate Athletics/Spirit Leaders Fee)
- Self-Support Funds
  - Revenues collected to support programs such as Housing, Parking, Continuing Extended Education, and the Health Center.
- Scholarship Funds
  - Funds from corporate sponsorships or philanthropic dollars to support student scholarships.
- Philanthropic Funds (UFSS)
  - Restricted as directed by donor or fund specification sheet (i.e., for specific scholarships, equipment, or construction projects)
- Capital & Infrastructure Funds
  - Construction, renovations, and systemwide deferred maintenance.
- Trust Funds
  - Funded by miscellaneous revenue

What BPA budgets for:

- <u>General Operating Funds (MDSxx)</u>
  - Dollars that support general campus operations and fluctuate with state revenues and student tuitions.
- <u>Lottery Funds (CLxxx)</u>
  - Funds received from the State to supplement instruction costs.
- We budget funds with multiple users:

CSU Fund Fdescr	Fund Fdescr	Beginning Fund Balance	Year to Date Revenue	Year to Date Expenses	Ending Fund Balance
481 - TF-Lottery Education Fund	CL004 - Tr-Lottery-Inst Discretion	3,776.08	(3,053,180.47)	2,864,355.47	(185,048.92)

Budget Overview

Budgeting Basics

- When moving budget, identify which type:
  - Baseline (ongoing) budgets support permanent commitments such as full-time positions and recurring operational needs
  - One-time budgets support temporary needs such as equipment, backfills, pilots, and special initiatives
- Budget transfers can be made to adjust budget lines at any time
  - BPA *does not* accept budget transfers prior to base budgets being posted in FDW (Aug/Sept).
- You can see your budget compared to actuals (expenditures) by using the Financial Summary As of Period Report for funds with budgets posted in FDW

Finance Data Warehouse

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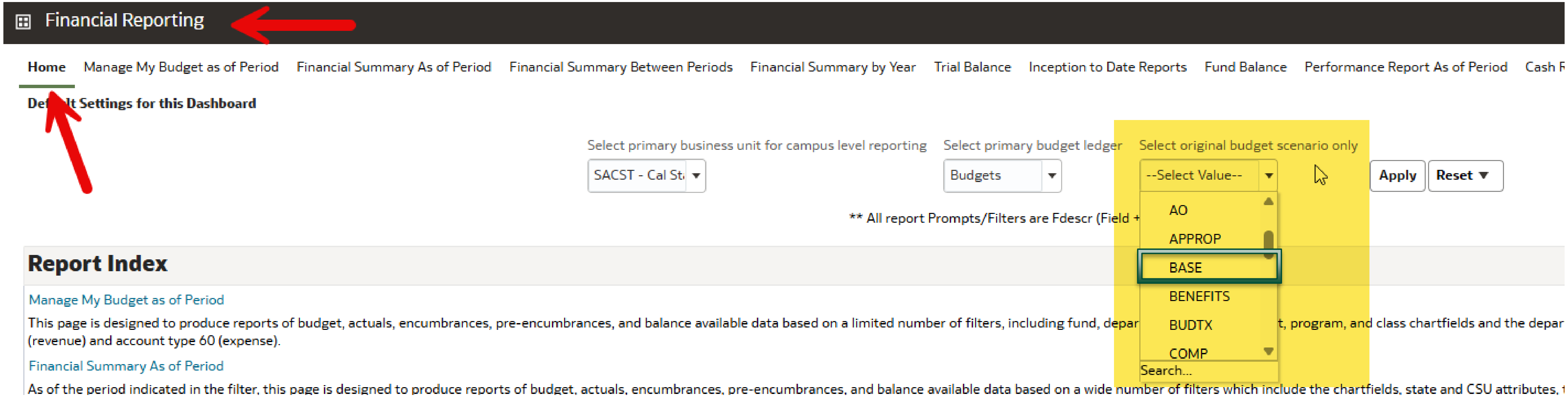
FDW: How to Review Your Budget

- **Financial Reporting dashboard -> Financial Summary as of Period**

Dept Fdescr	Fund Fdescr	Acct Fdescr	Class Fdescr	Current Budget	Actuals	Encumbrances	Balance Available
47900 - Budget Planning & Administration	MDS01 - General Operating Fund	660002 - Printing	- - -	1,500.00	0.00	0.00	1,500.00
		660003 - Supplies and Services	- - -	20,000.00	2,000.00	0.00	18,000.00
			2569A - Special Projects		1,000.00	0.00	(1,000.00)
		660017 - Advertising/Promotional Pblctn	- - -	2,000.00	0.00	0.00	2,000.00
		660090 - Expenses-Other	- - -	900.00	0.00	0.00	900.00
		660800 - Advertisements	- - -	6,000.00	5,500.00	0.00	500.00
		660803 - Furniture	- - -	9,000.00	9,000.00	0.00	0.00
		660804 - Membership Fees	- - -		0.00	0.00	0.00
		660806 - Subscriptions	- - -	100.00	25.00	0.00	75.00
		660819 - Catering Costs	2569A - Special Projects	7,000.00	15,000.00	0.00	(8,000.00)
		660891 - Toner	- - -	600.00	450.00	0.00	150.00
47900 - Budget Planning &				47,100.00	32,975.00	0.00	14,125.00

Account	Fund	DeptID	Program	Class	Project	Scenario	Line Description (Max - 30 Characters)	Amount
660003	MDS01	47900				ONETIMEDIV	Moving Supplies to Catering	-8000.00
660819	MDS01	47900			2569A	ONETIMEDIV	Budget from Supplies	8000.00

How to Review Budget Scenario



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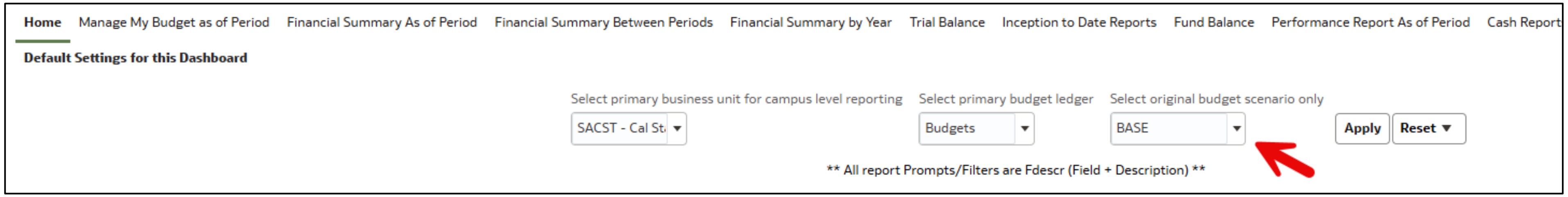
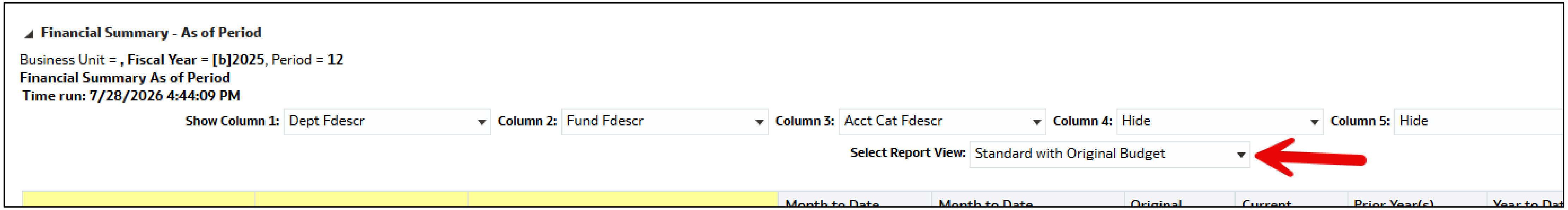
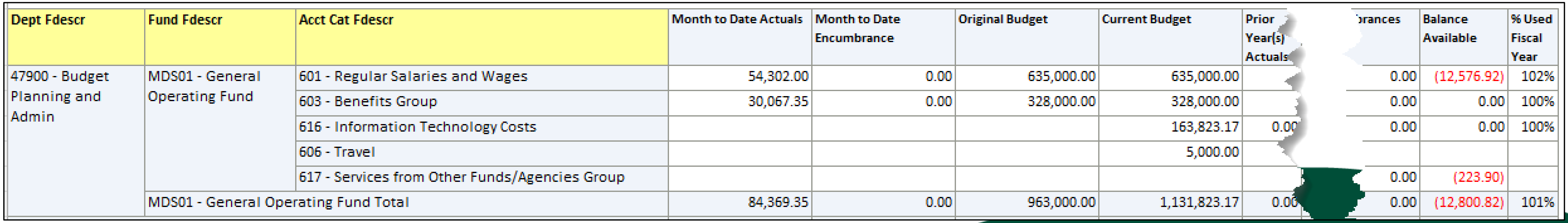
How to Review Base Budget







Dept Fdescr	Fund Fdescr	Acct Cat Fdescr	Month to Date Actuals	Month to Date Encumbrance	Original Budget	Current Budget	Prior Year(s) Actuals	rances	Balance Available	% Used Fiscal Year
47900 - Budget Planning and Admin	MDS01 - General Operating Fund	601 - Regular Salaries and Wages	54,302.00	0.00	635,000.00	635,000.00		0.00	(12,576.92)	102%
		603 - Benefits Group	30,067.35	0.00	328,000.00	328,000.00		0.00	0.00	100%
		616 - Information Technology Costs				163,823.17	0.00	0.00	0.00	100%
		606 - Travel				5,000.00				
		617 - Services from Other Funds/Agencies Group						0.00	(223.90)	
	MDS01 - General Operating Fund Total		84,369.35	0.00	963,000.00	1,131,823.17	0.00	0.00	(12,800.82)	101%

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How to Review Budget Scenario

Financial Summary - As of Period

Business Unit = **SACST - Cal State Univ Sacramento**, Fiscal Year = **2025**, Period = **3**
Financial Summary As of Period
Time run: 9/22/2025 11:55:13 AM

Show Column 1:	Column 2:	Column 3:	Column 4:	Column 5:	Column 6:
Dept Level 2 Fdescr	Fund	Scenario Fdescr	Hide	Hide	Hide

Select Report View: Summarized

Dept Level 2 Fdescr	Fund	Scenario Fdescr	Current Budget	Actuals	Encumbrances	Balance Available	% Used Fiscal Year
D_IRT - Info Resources and Technology	MDS01	- - -		5,016,463.17	1,091,428.84	(6,107,892.01)	
		ALLOC - Allocations	8,400.00	0.00	0.00	8,400.00	0%
		BASE - Baseline Allocations	15,032,155.00	0.00	0.00	15,032,155.00	0%
		BENEFITS - Benefit Allocations	1,084,713.46	0.00	0.00	1,084,713.46	0%
		BUDTX - Budget Transfer	0.00	0.00	0.00	0.00	
		REVENUE - Revenue posting	197,914.30	0.00	0.00	197,914.30	0%
		ROLLENC - Carryforward Encumbrance PY	797,094.77	0.00	0.00	797,094.77	0%
		ROLLFWD - Roll Forward Budgets	300,000.00	0.00	0.00	300,000.00	0%
	MDS01 Total		17,420,277.53	5,016,463.17	1,091,428.84	11,312,385.52	35%
D_IRT - Info Resources and Technology Total			17,420,277.53	5,016,463.17	1,091,428.84	11,312,385.52	35%
Grand Total			17,420,277.53	5,016,463.17	1,091,428.84	11,312,385.52	35%

Scenario Fdescr

- Acct Cat
- Acct Cat Fdescr
- Acct Type
- Acct Type Fdescr
- Project
- Project Fdescr
- Program
- Prog Fdescr
- Class
- Class Fdescr
- Scenario
- Scenario Fdescr
- Dept Tree Name
- Dept Level 1 Fdescr
- Dept Level 2 Fdescr
- Dept Level 3 Fdescr
- Dept Level 4 Fdescr
- Dept Level 5 Fdescr
- Fund Tree Name
- Fund Level 1 Fdescr

FDW Resources

- Finance Data Warehouse (FDW) Quarterly Drop-in Sessions
  - Next session 8/31/26 at 3:00 in Trumba
- FDW 101 Recorded Training on BPA Training page
- FDW Example Reports on Financial Services Training page
- **Email bpa-01@csus.edu to schedule training for yourself or your department**

General Guidelines

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General Guidelines

- A budget line must exist to move budget
- Budgets cannot be moved in between funds
- Accounts Not Permitted for Budget Transfers:
  - 601xxx Salary (different transfer request needed)
  - 602xxx Federal Work Study
  - 603xxx Benefits
- Transfer amounts must net to zero
- Generally, no MDS11 or Lottery transfers
  - Specific budget assigned by class code for restricted purposes

Delegation of Fiscal Authority (DOFA/DOA)

- An individual designated to review and approve transactions and authorize the expenditure of monies.
- DOA is required to ensure sufficient funding is available to support planned expenditures and purchases, while maintaining fiscally sound and sustainable budget plans.
- DOA approval levels are based on transfer amount by Dept ID.
- A person cannot be the requester/submitter *and* the DOA.
- You can run the SA_DOA360_APPROVER_INQUIRY_PUB query in CFS to review DOA in your area.
- DOA must be obtained *prior* to submitting budget transfers to BPA.

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Budget Scenarios

- **Descriptor field in a budget journal; used to identify what kind of budget is being posted or moved.**

Scenario	Use
AMEND	Baseline adjustments made from July 2-June 30
BUDTX	General budget transfers
ONETIMEDIV	Onetime division allocations
REIMB	Reimbursed time budget postings
GHOST	Memo only or "phantom" budgets for Trust Funds (e.g. CCE, External/Internal, Housing, Lottery, Multiyear Construction, Parking, Union, etc.) CCE uses BTC
PYGHOST	Roll forward budgets for memo only or "phantom" budgets for Trust Funds (e.g. CCE, External/Internal, Housing, Lottery, Multiyear Construction, Parking, Union, etc)

Budget Transfer Form Updates

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Budget Transfer Form Updates

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Budget Planning & Administration (BPA)

Budget Transfer Form

Purpose

A budget transfer moves budgeted funds from one chart-string to another. Budget transfers can only be processed between the same Fund and not different Funds. Beginning July 1, 2026, all budget transfer will be processed in Questica. Please note only the Line Description will reflect in FDW; the Transfer Desription will no longer reflect in FDW. Submittor must provide Delegation of Authority (DOA) and cannot be both the submittor and approver. This Budget Transfer form is available on the ABA Forms webpage and must be submitted to bpa-01@csus.edu.

Transfer Description:

Net Amount: 0.00

Account	Fund	DeptID	Program	Class	Project	Scenario	Line Description (Max - 30 Characters)	Amount

Budget Transfer Form & Instructions

Budget Information

- Annual Reports
- Campus Cost Allocation
- General Operating Fund Budget
- University Budget Advisory Committee (UBAC)
- Training & Resources
- BPA Forms

Budget Dashboard

- 2025-26 Operating Fund Budget - Allocation Summary PDF

General Operating Fund Benefit Rates

- 2025-26 Benefit Rates Chart PDF

Budget Planning & Administration

Budget Planning & Administration partners with numerous campus entities, including the President, to develop and the Campus Operating Budget. They also ensure compliance and transparency by producing the university's annual report. They can be reached here EMAIL.

Form	Revision Date
Request for New Pooled Position Number	February 2026
"Reports To" Change	February 2026
Request for New Position Numbers (MPP or Staff)	February 2026
Project Code & Funding Request Form	February 2026
Budget Transfer Instructions	July 2026
Budget Transfer	July 2026
One-Time Salary Budget Transfer	July 2026
Class Chartfield Request	June 2021
HR Adjustment Request (LCD/Payroll Adj.)	March 2026
Staff Release Time	March 2023
Position Vacancy Extension Request	March 2023
New Position Questionnaire	June 2023
Position Base Budget Adjustment Form	July 2026

Submitting Budget Transfers

1. Review current budget balance and chart strings in FDW.
2. Submit completed budget transfer to DOA for approval.
    - This step should be done prior to including BPA.
    - Run the SA_DOA360_APPROVER_INQUIRY_PUB query in CFS to review DOA in your area.
3. Forward approved budget transfer to BPA.
    - DOA approval can be shown in email string or as an attachment.
    - BPA will not accept a budget transfers without DOA approval.

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Processing Budget Transfers in Questica

- Budget Transfers will now be entered into Questica.
- Questica will generate *one* Budget Transfer file which will be uploaded to CFS daily.
  - This will change the way you receive confirmation emails.
- Once Budget Transfer is posted in CFS, it will reflect in FDW the following day.

Q & A

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