## Carry Forward Planning Guidelines

**Effective April 1, 2015**

**Last updated:** March 2015

### Department/Entity

<table>
<thead>
<tr>
<th>Fund</th>
<th>Description</th>
<th>Carry Forward Policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Affairs Graduate Business Prof Fee (70006)</td>
<td>Cat 1 fee that applies to all AACSB accredited programs; see EO 1054 for intended uses</td>
<td>No more than 6 months operating costs*</td>
</tr>
<tr>
<td>Academic Affairs Continuing Education Revenue Fund (48XXX)</td>
<td>Self-support education; primarily Special Session programs</td>
<td>No more than 6 months operating costs</td>
</tr>
<tr>
<td>Academic Affairs Transfer Student Orientation (70008)</td>
<td>Orientation sessions occur over the summer and cross both fiscal years; revenues often come in advance of expenses</td>
<td>No more than 6 months operating costs</td>
</tr>
<tr>
<td>Athletics All revenue funds (65178)</td>
<td>Primarily ticket proceeds; most flexible of Athletics’ funds</td>
<td>Goal: $3-4M to cushion revenue fluctuations</td>
</tr>
<tr>
<td>Cost Recovery Activities 77XXX and 78XXX</td>
<td>Cost recovery fees reimburse the Operating Funds for services provided to non-operating fund units</td>
<td>No more than 6 months operating costs, plus reserves for equipment replacement, or major maintenance (e.g., Central Plant)</td>
</tr>
<tr>
<td>Facilities Development &amp; Operations MLK Library M&amp;R/Renewal (65011, 64009)</td>
<td>This is the SJSU portion of the MLK Library M&amp;R fund; see MLK Operating Agreement; Library Ops balance goes here per Agreement</td>
<td>Per Library Operating Agreement with City of San José</td>
</tr>
<tr>
<td>Housing Housing Fees (71000)</td>
<td>Housing operating fund. Once Parking loan is repaid, balances go to construction reserve.</td>
<td>Balances should be deposited into construction reserve fund</td>
</tr>
<tr>
<td>Parking Services Parking Fees (56000), Parking Fines &amp; Forfeitures (55000)</td>
<td>Use of surplus parking fee revenues limited to construction or M&amp;R</td>
<td>Balances should be deposited into construction or M&amp;R reserve funds</td>
</tr>
<tr>
<td>Student Affairs Frosh Orientation (70001)</td>
<td>Orientation sessions occur over the summer and cross both fiscal years; revenues often come in advance of expenses</td>
<td>No more than 6 months operating costs</td>
</tr>
<tr>
<td>Student Health Center Student Health Fee (51000)</td>
<td>Category 2 student fee for health services</td>
<td>$1M minimum, considering $1.8M debt service payments that will begin when building is completed.</td>
</tr>
<tr>
<td>Student Health Center Augmented Health Fee (51001)</td>
<td>Category 4 student fee for optional health services</td>
<td>$100k-$150k; no more than 6 months operating costs</td>
</tr>
<tr>
<td>Student Union Fee Student Union Fee Fund (73000)</td>
<td>Category 2 student fee for the Student Union Facility debt service; surplus can be used for programs</td>
<td>See below</td>
</tr>
</tbody>
</table>

* Operating costs are defined as those expenses necessary to carry out day-to-day activities. Examples of such costs include, but are not limited to: salaries & benefits, utilities, space rental, supplies and services, etc.

### Student Union Fee Reserves

<table>
<thead>
<tr>
<th>Reserve Name</th>
<th>Purpose</th>
<th>Basis of Reserve Amount</th>
<th>Reserve Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major Maintenance and Repair/Capital Renovation and Upgrade (74000)</td>
<td>Major maintenance and repair or renovation of facilities funded through the Student Union Fee</td>
<td>Minimum of 5% of total cost of construction ($90M)</td>
<td>$4.5M</td>
</tr>
<tr>
<td>Major Capital Outlay Reserve (Construction Reserve) (74000)</td>
<td>For major capital outlay projects, such as the Rec &amp; Aquatic Center renovation</td>
<td>Per capital project plans and schedules</td>
<td>Will need $10.5M to cover SU Expansion overrun</td>
</tr>
</tbody>
</table>
For capital projects between $10k and $99k and emergency repairs, FICA costs, and unforeseen items that were not included in the annual operating budget. SUI includes projects >$99k in annual budget plan. CO previously required 35% of annual expenditure budget.

In February 2014, AVP of Finance and AVP of Campus Life agreed to reserve up to 33% of annual expenditure budget.

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<tr>
<td>Major Maintenance and Repair/Capital Renovation and Upgrade ($2000)</td>
<td>Major maintenance and repair or renovation of SH&amp;CC funded through the Health Facilities Fee</td>
<td>Minimum of 5% of total cost of construction ($27M) + Group II Equipment.</td>
<td>$1.4M</td>
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<tr>
<td>Health Facilities Fee Reserves</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Student Union Inc. Working Capital (held by SUI)</td>
<td></td>
<td></td>
<td>$2.8M</td>
</tr>
</tbody>
</table>