California State University East Bay
Working Glossary of Budget Terms
February 6, 2009

Allocation – an authorization to expend

AY – Academic Year - Fall, Winter, and Spring quarters [Note: in enrollment planning AY and CY are used differently, which can be confusing: AY is just Fall, Winter, Spring; CY is College Year starting with Summer. Faculty appointments are normally AY not CY appointments; and enrollment targets are CY not AY.]

Base Funding/Budget – the amount allocated to a unit to fund on-going activities/functions from year to year.

Cost Allocation – the recovery/payment the Operating Fund receives from other University-related entities for their use of University resources.

CY – College Year – Summer, Fall, Winter and Spring quarters (Summer is the leading quarter). It should be noted that Enrollment targets are CY.

Direct Instructional Faculty Salaries - those salaries spent on faculty for instruction and related activities (excluding any time spent on research or other activities funded from other sources)

Direct Instruction Marginal Cost – the portion of the Marginal Cost that is designated for Direct Instruction Salaries

Encumbrance – Funds that have been committed to an activity, but not yet spent, for example, for a contract that is paid over time.

Enrollment Target – Each year the CSU negotiates a system-wide enrollment target with the State through the budget process. Then, based on multiyear planning at the system and campus level, each university receives a CYFTES enrollment target from the Chancellor’s Office. This target represents the amount of instruction for which the university receives a State allocation. Beginning in 2006-07 the CSU also calculates the CYFTES target separately for California residents. Because students from other states and other countries pay non-resident fees, the State of California now only provides a state allocation for students who are California residents. However, the CSU estimates non-resident enrollment revenues for each campus as part of the budget allocation process. Cal State East Bay annually translates the CSU CYFTES target for the university into quarterly SCU targets for each college and location.

FTEF- Full Time Equivalent Faculty – Total FTEF includes all of the activities in which a faculty member is involved, including teaching, research, and administrative responsibilities. For instructional purposes we focus on the portion of faculty time that is spent on direct instruction and related activities, including assigned time (called IFF or instructional faculty fraction). For tenured and
tenure-track faculty, one FTEF represents 36 WTU over the AY. If a faculty member has externally funded research activities, for example, IFF may be less than one, but the sum of teaching responsibilities plus research release time must equal 1.0. For lecturers, one FTEF represents 45 WTU per AY, and an individual’s term workload is based on his/her contract which may be anywhere between 1 and 15 WTU per quarter. Term workload cannot normally exceed 1.0 for either group.

FTES- Full Time Equivalent Student - For years, FTES was calculated based on the assumption that an undergraduate student could complete a baccalaureate degree in four years if s/he took 15 credit units per term. Beginning with the 2006-07 CY, the State of California began calculating FTES for graduate students by dividing the number of SCUs by 12. FTES calculations for teaching credential students and post-baccalaureate students who are not in a degree program use 15 as the divisor, the same as for undergraduates.

FY – Fiscal Year – July 1 thru June 30

Lottery – funds received by the University via the State Lottery program – beginning FY 2009-10 this has become part of the Operating Fund (incidentally CSUEB has historically brought the Lottery fund into the Operating Fund, so we will not have to change our process)

Marginal Cost – the additional Base Funding the CSU receives from the State for every newly funded resident FTES. There are multiple components to the marginal cost (e.g., Instruction, Academic Support, Student Services, Institutional Support, Operation and Maintenance of Plant, Student Financial Aid)

Non–Res – Non-resident fee (calculated per unit with a 45 unit cap per CY).

One time – amount allocated for special projects or non-recurring activities

Operating Fund – the CSUEB fund in which we track the funding that is designated by the State budget process. It includes the State Appropriation, student fees, Lottery, and Cost Allocation.

Roll Forward – Subject to CSU and University policy, base budget funds not expended during the current FY may be carried forward to the next FY. They become one-time funds used to fund division or University-wide initiatives.

SCU – Student Credit Units - Student Credit Units are the number of units in the catalog for each class multiplied by the number of students enrolled in that class – typically summed to the department and college levels.

Set-aside – that part of the SUF that is designated or “set-aside for financial aid state university grants (SUG’s)

SFR – Student Faculty Ratio – the ratio of FTES to the instructional portion of FTEF (IFF). SFR is normally calculated for the entire CY

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State Appropriation – amount of money given to the University through the State budget process to fund on-going activities/functions

Student Fees – Operating Fund – any fee a student pays (includes SUF, Non-Resident, Health, applications, orientation, transcripts, graduation, ID, etc. – does not include IRA fees (Instructionally-Related Activities)

SUF – State University Fee

SUG – State University Grant – funded by the “Set Aside” from SUF

Unfunded Mandates or Unfunded Mandatory Increases – any items that the University is mandated by the State or the CO for which we receive no funding or no additional funding

University Wide – those activities that are managed at the University level rather than at the Divisional level (telephone, postage, utilities, hazardous waste, risk management, financial aid, computing refresh and personnel benefits)

Weighted Teaching Unit – The amount of workload associated with each unit of instruction, varying by mode. For lecture courses WTU equals the number of credit units in the Catalog offered for the class: thus, a 4-unit lecture class requires 4 WTU. For labs WTU equals two times the number of credits; thus, a 1-unit lab requires 2 WTU. Additional formulas apply to activities, performance classes, and supervision at the undergraduate and graduate level. Team-taught courses may share the course WTU among several faculty members.