

**Resource Planning Process  
Glossary of Terms**

*This glossary is provided to explain various terms and phrases specific to the CSU that are used in this Resource Planning Process document, and/or to provide references to websites where additional information or explanations may be found.*

*The State of California's glossary of budget terms is an additional reference (link below). However, some terms used therein may not be common jargon or applicable to the CSU.*

[http://www.dof.ca.gov/HTML/BUD\\_DOCS/glossary.pdf](http://www.dof.ca.gov/HTML/BUD_DOCS/glossary.pdf)

**Academic Year (AY)**

For semester campuses, an academic year includes the fall and spring semesters. The college year includes summer, fall, and spring semesters.

**Academic Year Full-Time Equivalent Students (AY-FTES)**

The number of academic year full time equivalent students (FTES) at a semester campus is calculated by adding the student credit hours for the fall and spring semesters and dividing by 24 for graduate students and by 30 for all other students. It is the average enrollment over two semesters based on a full time equivalency of 12 credit hours per semester for graduate students and 15 credit hours per semester for all other students.

**Base Budget**

Base budget is a term used to distinguish the fixed amount of general fund resources allocated to the campus as compared to other variable, or non-recurring resources, also referred to as *non-base* budget. The amount of each campus' general fund base budget allocation is reestablished each year as authorized by the CSU Board of Trustees in the Final Budget memo. The CSU Budget Office issues this memo when the Governor signs the Final Budget. In addition, the campus is responsible for reestablishing a base budget for its variable revenues that are collected in the general fund, by setting a minimum amount that it expects to collect.

The President establishes annual changes to the university's base budget after review of recommendations from the Resource Planning Process task force. Such changes are normally addressed in the annual President's Budget Message, issued at the beginning of the Fall semester.

The resources available for operating divisions during the annual Resource Allocation process in the Fall are comprised of the state general fund allocation and general fund revenues, such as State University Fees, non-resident tuition, application fees, etc.

Additional information may be found at:

<http://www.calstate.edu/Budget/>

[http://daf.csulb.edu/offices/univ\\_svcs/budget/docs/index.html](http://daf.csulb.edu/offices/univ_svcs/budget/docs/index.html)

## **Campus Physical Capacity**

Campus physical capacity (CPC) is defined as the academic year FTES (or college year FTES) that can be accommodated by the capacity space currently available on a campus. CPC may be equal to or less than the enrollment ceiling approved for a campus.

Capacity of campus facilities is usually expressed in terms of student stations, annual FTE student capacity, or office space. Capacity is calculated using the appropriate utilization measures and space standards approved by the state. A campus cannot request capital outlay funding that will add physical space if the project will result in exceeding the campus' physical capacity as published in its approved *physical master plan*.

Long Beach currently has a fall 2009 campus physical capacity designated at 25,525 Academic Year FTES.

Additional information may be found at:

[http://www.calstate.edu/CPDC/SUAM/Appendices/App\\_B-Restructure\\_Campus\\_Capacities.pdf](http://www.calstate.edu/CPDC/SUAM/Appendices/App_B-Restructure_Campus_Capacities.pdf)

[http://www.calstate.edu/cpdc/Facilities\\_Planning/Space\\_Mgmt/Reports/Campus\\_Cap/2009/](http://www.calstate.edu/cpdc/Facilities_Planning/Space_Mgmt/Reports/Campus_Cap/2009/)

<http://www.calstate.edu/CPDC/suam/SUAM9045-9050.pdf>

See *Campus Physical Master Plan*

## **Campus Physical Master Plan**

The campus master plan describes the physical facilities approved for planning, design and construction on land owned by the Trustees as part of a CSU campus. Once initially approved, the Trustees must approve all additions to the campus physical master plan. The campus physical master plan also includes the *enrollment ceiling* approved for the campus based upon the Environmental Impact Report (EIR) for the site.

The Board of Trustees requires that every campus have a physical master plan, showing existing and anticipated facilities necessary to accommodate specified levels of enrollment, in accordance with approved education policies and objectives. Each campus master plan reflects the ultimate physical requirements of academic programs and auxiliary activities. A related element, adopted by the Board, separate from the physical master plan, is the campus enrollment ceiling that specifies the maximum FTE for each campus at build-out.

The Campus Master Plan was recently approved to increase campus facilities capacity to 31,000 FTES when additional future funding becomes available.

Additional information may be found at:

<http://www.calstate.edu/CPDC/suam/SUAM9007-9014.pdf>

[http://daf.csulb.edu/offices/ppfm/master\\_plan/index.html](http://daf.csulb.edu/offices/ppfm/master_plan/index.html)

[http://daf.csulb.edu/offices/univ\\_svcs/institutionalresearch/ep\\_reports/index.html](http://daf.csulb.edu/offices/univ_svcs/institutionalresearch/ep_reports/index.html)

## **Campus Temporary Resources**

Year-end balances held in university-wide programs are made available as a university contingency reserve to address deterioration in the budget or other emergencies that may arise. Any unspent amount at the end of a fiscal year will carry forward to address the next year's budget needs. These funds are of a one-time, non-recurring nature and are attributable to savings from a variety of programs including benefits, compensation, utilities and general reserves. Excess revenue that results from collections above the fee revenue budget requirements for SUF, NRT and Application fees also contribute to campus temporary resources.

## **Carryover Savings**

The university is allowed to retain its unspent general fund budget balance at the close of the fiscal year. We refer to these balances that roll forward to the next fiscal year as carryover savings. Also referred to as *division or university-wide* reserves, carryover savings are published in the Internal Budget Document and are labeled as *Division Carryover Savings*.

Due to the Revenue Management Program (see RMP), the Chancellor's Office has established a maximum threshold amount that a campus can roll forward to the next fiscal year. If a campus exceeds this threshold, a usage plan must be developed and submitted to the Chancellor's Office.

Additional information can be found at:

[http://daf.csulb.edu/offices/univ\\_svcs/budget/docs/](http://daf.csulb.edu/offices/univ_svcs/budget/docs/)

<http://www.calstate.edu/BF/rmp/>

## **Common Management System (CMS)**

The mission of the Common Management Systems (CMS) is to provide efficient, effective and high quality service to the students, faculty and staff of the 23-campus California State University System (CSU) and the Office of the Chancellor. Utilizing a best practices approach, CMS supports human resources, financials and student services administration functions with a common suite of Oracle Enterprise applications in a shared data center, with a supported data warehouse infrastructure.

Additional information can be found at:

<http://www.csulb.edu/divisions/af/cms/>

<http://cms.calstate.edu/>

## Compensation

To recognize the salary increase commitments of the CSU collective bargaining agreements and CSU's Management Personnel Plan, the Resources and Requirements plan projects the amount of incremental cost of negotiated salary increases that go into effect during a given fiscal year.

## Division Reserves

Same as *Carryover Savings*

## Enrollment Target

The enrollment target is the total number of full-time equivalent students that a campus receives base budget funding for during a college year. The Board of Trustees will establish enrollment targets during the budget process with the intent to publicize campus enrollment targets ten months prior to the beginning of the academic year.

<b>Campus</b>	<b>2009/10 FTES Target</b>	<b>2010/11 FTES Target</b>
Bakersfield	6,885	6,570
Channel Islands	2,475	2,477
Chico	15,204	13,752
Dominguez Hills	9,449	8,873
East Bay	12,602	11,676
Fresno	18,740	16,969
Fullerton	28,110	25,156
Humboldt	7,220	6,854
Long Beach	29,430	26,297
Los Angeles	17,813	16,296
Maritime Academy	938	922
Monterey Bay	3,738	3,769
Northridge	27,100	24,441
Pomona	18,600	16,878
Sacramento	23,413	20,938
San Bernardino	14,797	13,536
San Diego	29,887	27,004
San Francisco	25,044	22,675
San Jose	24,279	21,778
San Luis Obispo	18,071	16,411
San Marcos	7,391	6,940
Sonoma	7,612	7,142
Stanislaus	7,141	6,752
<b>Total</b>	<b>356,027</b>	<b>324,106</b>

Information about the CSU enrollment management policy can be found at:

[http://www.calstate.edu/acadres/docs/CSU\\_Enroll\\_Mngment\\_Policy\\_Practices.pdf](http://www.calstate.edu/acadres/docs/CSU_Enroll_Mngment_Policy_Practices.pdf)

## **Final Budget**

Final Budget refers to the final enacted state budget and CSU allocations. Differentiated from the preliminary budget that is developed after the *Governor's Budget* and *May Revision* and the Legislative Budget Recommendations received by the Governor in June. See *Governor's Budget*

## **General Fund**

The General Fund has existed since the beginning of the state as a political entity. It is the government's major source of funds used for most of its activities. Under this fund, various special accounts are created and reserved for particular activities. Chapter 942/77 provides for the treatment of these accounts as other governmental funds for Accounting and Budgeting purposes effective July 1, 1978.

Usage of this fund varies in accordance with legislative authorizations and governing statutes. Except for various constitutional and statutory authorizations without further legislative action, the General Fund is appropriated on a yearly basis. Income to the fund varies in accordance with the governing statutes. A detailed listing is contained in the Governor's Budget and the Controller's Annual Report.

Additional information may be found at:

<http://www.dof.ca.gov/fisa/bag/DofGlossFrm.HTM>

## **General Fund Allocation**

The amount of each campus' State General Fund Budget allocation is established each year as authorized by the CSU Board of Trustees in the Final Budget Memo. The CSU Budget Office issues this memo when the Governor signs the Final Budget.

See also *Base Budget*

## **Governor's Budget (January)**

The State Constitution requires that the Governor submit a budget to the Legislature by January 10. It provides for a balanced budget in that, if the proposed expenditures for the budget year exceed estimated revenues, the Governor is required to recommend the sources for the additional funding.

The budget process for California defies a simple concise definition. It is a process rather than a product. It is not the development of the Governor's Budget, the Legislature's enactment of a budget, or the executive branch's administration of the budget. Rather, it is the combination of all of these phases with all the ramifications and influences of political interactions, relationships with federal and local governments, public input, natural events, legal issues, the economy, initiatives and legislation, etc. Although the size and complexity of California and the dynamics of the process make it difficult to establish and maintain an orderly process, these very reasons necessitate an orderly formalized process.

By constitutional requirement, the Governor's Budget must be accompanied by a Budget Bill itemizing recommended expenditures that shall be introduced in each house of the

Legislature. The Constitution also requires that the Legislature pass the bill by June 15. It is not uncommon for the Legislature to miss this deadline.

The following web references summarize the major steps and procedures of California's budget process:

<http://www.dof.ca.gov/budget/>

[http://www.dof.ca.gov/HTML/BUD\\_DOCS/budenact.pdf](http://www.dof.ca.gov/HTML/BUD_DOCS/budenact.pdf)

### **Health Benefits Maintenance**

To recognize the costs required to cover health benefit costs for employees who are compensated from general fund accounts, the Resources and Requirements plan projects the incremental amount of funding necessary to cover the cost of employer-paid benefits that will go into effect in a given fiscal year.

### **Higher Education Compact**

The Higher Education Compact is an agreement between Governor Schwarzenegger, the University of California, and the California State University for the period 2005-06 through 2010-11. It commits to a long-term resource plan for UC and CSU that addresses base budget allocations, enrollment, student fees and other key program elements for 2005-06 through 2010-11. In exchange for this long-term stability, UC and CSU commit to focusing their resources to address long-term accountability goals for enrollment, student fees, financial aid, and program quality. To allow appropriate monitoring of progress toward these goals, UC and CSU commit to providing student and institutional outcome data in numerous program areas including program efficiency, utilization of system wide resources, and student-level information.

The details of this Compact are contained in the attached:

<http://www.calstate.edu/budget/fybudget/2010-2011/executive-summary/index.shtml>

### **Mandatory Costs**

A typical cost of doing business that is unavoidable is referred to as mandatory. These costs normally include negotiated compensation increases, benefit costs, energy and utility cost increases, insurance premiums, worker's compensation contributions to the CSU risk pool, and maintenance costs of new building space.

## **May Revision**

The May Revision is an annual update to the Governor's Budget containing a revised estimate of General Fund revenues for the current and ensuing fiscal years, any proposals to adjust expenditures to reflect updated revenue estimates, and all proposed adjustments to Proposition 98, presented by the Department of Finance to the Legislature by May 14 of each year.

2010-2011 May Revision of Governor's Budget related to Higher Education is contained in the attached:

<http://www.ebudget.ca.gov/pdf/Revised/BudgetSummary/FullBudgetSummary.pdf>

## **Non-base Budget Allocations**

Non-base budget is a term to distinguish one-time temporary resources which are not added to base budgets. *Carryover savings* are a type of non-base budget allocation.

## **Non-resident Tuition (NRT)**

The additional fee assessed to students who do not meet the State of California residency requirement. Students need to meet particular requirements to pay in-state tuition (SUF), which is significantly lower than out-of-state tuition (NRT). The requirements are listed in the link below.

If students are without lawful immigration status, they must also file an affidavit with a CSU campus stating that they have filed an application with the INS to legalize their immigration status or that they will do so as soon as they are eligible. The attached link identifies current residency requirements:

Visit the campus website at:

<http://www.csulb.edu/depts/enrollment/admissions/residency.html>

[http://www.csulb.edu/depts/enrollment/registration/fees\\_basics.html](http://www.csulb.edu/depts/enrollment/registration/fees_basics.html)

## **One-Time, Temporary Resources**

See *Non-base Budget Allocations*

## **PERS Retirement Rate Change**

CalPERS uses contributions from the employer, the employee, and income from investments to pay for employee retirement benefits. Employee and employer contributions are a percentage of applicable employee compensation. The employer contribution is set annually by CalPERS based on annual actuarial valuations. The employee contribution is 5% of salary for Miscellaneous Tier 1 members and 8% for some Peace Officer/Firefighter members (Public Safety Management and Firefighters only) less an exclusion allowance for coordination with Social Security. For eligible CSU Public Safety (R08) employee Peace Officer/Firefighter members, the CSU currently pays for both the employer and employee contributions.

**CSU Contribution Rates for CalPERS Retirement Coverage – Fiscal Year 2010/11**

Effective July 1, 2010 the CSU retirement contribution rates for employees covered by the following CalPERS member Categories are as follows:

<b>Member Category</b>	<b>CSU Employee Group</b>	<b>2010/11 Employer Rate</b>
State Police Officer/Firefighter	Unit 8	36.887%*
State Police Officer/Firefighter	MPP Directors & Lieutenants	28.887%
State Miscellaneous Tier 1	All Other CSU Employees	19.922%

\*Includes 8% employee contributions rate paid by CSU

**Revenue Management Program (RMP)**

The Governor’s Budget enacted RMP in 2006-2007. The CSU has re-engineered substantial financial and reporting changes for cash flows and modified the accounting procedures for all campuses. The new RMP initiative has reduced our dependency on the State of California for fiscal tasks, increased working efficiencies and reduced delays to the year end closing process. The CSU has new responsibilities to monitor and manage the cash flows and any potential earnings that may arise from fee collections to support campus operations. Ongoing changes as a result of new directives and best methods approach along with campus standardization of activities will continue to be issued to enhance financial operations.

Additional information may be found at:

[http://www.calstate.edu/BF/rmp/rmp\\_home.shtml](http://www.calstate.edu/BF/rmp/rmp_home.shtml)

**State University Fee (SUF)**

State University Fee is the amount of tuition a resident student pays to attend the California State University. The SUF for a full time student is shown below:

<b>Academic Year</b>	<b>Undergraduate</b>	<b>Graduate Teacher Credential</b>	<b>Graduate</b>
2009-10	\$4,026	\$4,674	\$4,962
2008-09	\$3,048	\$3,540	\$3,756
2007-08	\$2,772	\$3,216	\$3,414
2006-07	\$2,520	\$2,922	\$3,102
2005-06	\$2,520	\$2,922	\$3,102
2004-05	\$2,334	\$2,706	\$2,820

In addition, all students pay campus fees that vary campus-by-campus and average \$867 system-wide (see link below).

<http://www.calstate.edu/budget/fybudget/2010-2011/documentation/14-undergraduate-mandatory-fees-table.shtml>

At CSULB, the mandatory student fees total \$344 for academic year 2009-10. Note that certain courses may charge other special fees that are not included in this amount.

Non-resident students pay the State University Fee, non-resident fee and campus fees. The following chronology gives the full-time (and part-time) undergraduate resident CSU SUF fee (including the total when campus fees are included).

<b>Academic Year</b>	<b>Full-time (part-time) Systemwide Fees</b>	<b>Average Total Fees</b>
2009-10	\$4,026 (\$2,334)	\$4,893
2008-09	\$3,048 (\$1,770)	\$3,849
2007-08	\$2,772 (\$1,608)	\$3,521
2006-07	\$2,520 (\$1,464)	\$3,199
2005-06	\$2,520 (\$1,464)	\$3,164
2004-05	\$2,334 (\$1,356)	\$2,648

### **State University Grant (SUG)**

The State University Grant Program was established by the State of California under the Budget Act of 1982, Chapter 326. Its creation was consistent with legislative intent and recommendations contained in the Report of the Chancellor's Task Force on a New Student Fee and Financial Aid Program (December, 1981). The State University grant program is budgeted in the General Fund. The amount of SUG funds is increased annually by one-third of the marginal cost revenue estimated for enrollment growth, or one-third of the revenue attributable to a SUF rate change. Campuses receive an allocation based on enrollment targets and student need.

Additional information may be found at:

[http://www.csulb.edu/depts/enrollment/financial\\_aid/grants.html](http://www.csulb.edu/depts/enrollment/financial_aid/grants.html)

[http://www.calstate.edu/AR/fa\\_programs.shtml](http://www.calstate.edu/AR/fa_programs.shtml)

### **University Wide Budgets**

Resources that are held centrally to cover mandatory costs, special programs that benefit the entire campus and/or campus reserves are held in program budgets referred to as "University Wide." These funds are administered by various division managers who have fiduciary responsibility and accountability for the programs. Each year these division managers report to RPP. Any unspent balances at year-end are made available to the entire campus.