

Integrated and Value-Centered Budgeting (IVCB)

| Attribute | |
|---|---|
| Coursera and Other Revenue | Net tuition is attributed to the college owning the course |
| Direct Utilities | Usage multiplied by the annual utility rate |
| F&A - College-managed grants | 45% + 27 %attributed to the PI home college; 28% to offset central campus costs prior to attributing to colleges & IRUs |
| F&A - IRU & other non-college unit-managed grants | 45% + 27% attributed to the PI home college; 28% to IRU |
| Grad Students (excluding Coursera, CITL) | Net tuition generated by college of enrollment (major) |
| Graduate Student Tuition Remission | Tuition remission generated is attributed to the research assistant college of enrollment (major) |
| IVCB Category | Sections included in the IVCB Budget Allocation Statement: Tuition Revenue, Institutional Fund Revenue, University Value-Based Investments & Transfers to College, Direct Cost Assessments, College Investments in Administration and University-Wide Excellence, and College Budget |
| Net tuition: per credit hour / CITL (all levels) | Tuition income related to students charged per credit hour rates is attributed to the college paying for instruction |
| Net tuition: Graduate & Professional | Net graduate and professional tuition revenues generated by college of enrollment (major) |
| Research Expenditures | Sponsored Program Funds - Fund Types: 4A, 4C, 4E, 4G |
| Undergrad Non-resident Tuition (20%) | 20% of the non-resident undergraduate differential revenues is attributed to the college of enrollment (major) |
| Undergrad Program Differential | Program differential revenues are attributed to the college of enrollment (major) |
| Undergraduate IUs | IUs are based on the college paying for instruction and adjusted to exclude students in the following program codes 10LN1249NDEX, 10KV5313BSLU, 10KP0067NDEX, and 1PKL0063NDEU. Terms included in a year are Summer to Spring.(e.g., 2018-2019 includes Summer 2018, Fall 2018, Winter 2019 and Spring 2019). More information may be found at http://www.dmi.illinois.edu/bdgreg/index.htm |
| Undergraduate Majors | Full-time equivalents (FTE) of undergraduate students enrolled in this unit/college. FTE equals the count of full-time students plus 1/3 the count of part time students. An average of fall and spring terms was used, and adjustments were made for students in programs that are shared across colleges |
| Weighted Employee FTE | Employee FTE is pulled from Campus Profile (http://www.dmi.illinois.edu/cp/), and is weighted for each type of employee. |
| Weighted NASF | Net assignable square feet (NASF) originates in Archibus. For budget purposes, only state supported space is included. NASF is weighted for each type of space. A table of University Space Categories, Definitions, and Proposed Cost Weights may be found on the IVCB website (https://provost.illinois.edu/budget/budget-reform/integrated-value-centered-budgeting/) |

Integrated and Value-Centered Budgeting (IVCB)

| Abbreviation | |
|-------------------------|---|
| CITL | Center for Innovation in Teaching & Learning |
| F&A | Facilities and Administrative Rate (F&A Rate) is the mechanism used to reimburse the University for the infrastructure support costs associated with sponsored research and other sponsored projects. The F&A rate is essentially an overhead rate. |
| FTE - employee | Full Time Equivalent (FTE) refers to the unit of measurement equivalent to an employee who works full-time for 12-months. |
| FTE - student | Full Time Equivalent (FTE) equals the count of full-time students plus 1/3 the count of part time students. |
| IRU | Campus-level Interdisciplinary Research Unit |
| IU | One instructional unit (IU) equals one undergraduate credit hour |
| IVCB | Integrated and Value-Centered Budgeting |
| IVCB Category - CBAC | Centrally-budgeted Academic Unit |
| IVCB Category - CBAD | Centrally-budgeted Administrative Unit |
| IVCB Category - CBFT | Centrally-budgeted Flat Tax Unit |
| IVCB Category - Tuition | Tuition generating unit |
| NASF | Net assignable square feet |