

## Budget Metrics & Dashboards - Terms & Definitions

The terms and definitions below relate directly to the budget questions and metrics highlighted in the FY 2014 Operating Budget Presentations.

TERMS	DEFINITIONS
Expenditures (current unrestricted)	Current Unrestricted Expenditures (i.e. funds derived from state and local appropriations, as well as tuition)
Expenditures per FTE	Current Unrestricted Expenditures per Student FTE
Expenditures by Program	Current unrestricted expenditures by program expense category, as defined by Nat'l Assoc of College & University Business Officers (i.e. NACUBO budgeting standard). Program categories include, Instruction, Institutional Support, Academic Support, Student Services, Plant Operations & Maintenance, Scholarship & Fellowship, Research, Public Service, and Other. Definitions for each program expense category can be in the Definition of MUS Funds ( <a href="#">link</a> ).
<b>Faculty &amp; Staff Ratios</b>	
Student FTE to Contact Faculty FTE	The number of student FTE for every one contract faculty FTE. Contract faculty FTE includes full and part-time faculty.
Student FTE to Admin./Professional FTE	The number of student FTE for every one contract administrative/professional staff FTE. Contract administrative/professional staff FTE are comprised of those employees other than faculty who are employed under a contract with Board of Regents.
Student FTE to Classified Staff FTE	The number of student FTE for every one classified staff FTE. Classified staff include those employees who participate in the Statewide Classification System and Pay Plan and who are not on contract with Board of Regents.
Revenue	Current Unrestricted Revenue (i.e. revenue produced from state and local appropriations, as well as tuition)
Student FTE	Total number of undergraduate student credit hours divided by 15; graduate student credit hours divided by 12. Budget metrics and dashboards utilize fiscal year FTE (or annual average FTE).