

Campus Expenditures and Funding at UC Santa Barbara: Where Do We Get Funding and Where Is It Going?

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This study examines Campus financial data as presented in the annual Planning Data Book (PDB). The objective is to provide the university community a better understanding of how the various campus functions are financed. My hope is that better information will improve financial decision-making. The study is descriptive, intended to present and summarize the data. It should not be interpreted as suggesting normative views.²

Introduction

In many government institutions, expenditures are prescribed by an annual budget that accounts for founding sources and specifies how funds are to be spent. The linkage between the budget – usually public information – and actual spending provides some transparency and accountability.

The University of California is different. While there are documents called budgets, their linkage to actual expenditures is rather loose. When administrators refer to a budget, they usually mean a tabulation of funds currently under their control for the current academic year – a snapshot of current financial status, not a statement about planned expenditures.

There is also a Permanent Budget that tabulates the Campus' basic annual funding, mostly from the state. But it excludes substantial annual expenditures funded from other sources that are not deemed permanent, e.g., from research awards. The non-permanent expenditures are tracked in various temporary budgets and they include a variety of items that are recurrent and part of the university's normal spending pattern (ranging from TA salaries to cafeteria staff). The proliferation of separate and constantly changing budgets makes these budgets largely useless for tracking expenditures.

A complete listing of Campus expenditures does exist, the general ledger. At UCSB, the ledger appears to be long, linear list of expenditure items. It is apparently maintained on an old mainframe computer and not structured to yield easily interpretable summary information. The Planning Data Book (PDB for short) provides expenditure information from the ledger in broad categories, though unfortunately with substantial delay. Because

¹ Professor of Economics, UCSB. I would like to thank Joel Michaelsen, Todd Lee, and the members of the 2006-07 Council of Planning and Budget for valuable comments on earlier drafts. I would like to thank VC Mike Witherell for sharing his draft report on ICR. The views expressed in this study are my own and do not represent the Academic Senate. Comments and suggestions are appreciated; best to bohn@econ.ucsb.edu. I may post occasional updates at <http://www.econ.ucsb.edu/~bohn>. Compared to the May 2007 draft, this version adds 2005-06 PDB data.

² Notably, concepts such as balances, credits, and costs are used as technical, economic terms without normative connotations.

the PDB summarizes *all* expenditures and provides details for the main academic units—Colleges, Schools, L&S divisions, and departments—this study used PDB data as main source of information.

The PDB also has the advantage of being publicly available on an annual basis. One may suspect that much more detailed data exist, at least for some expenditure groups, but they are likely scattered across control points or buried in inaccessible databases. Systematic and credible analysis must be based on regularly and transparently available data. If better data exist, it would be valuable if they were distributed widely—best online—and on a regular basis. The available data do, however, yield preliminary findings, raise questions, and suggest directions for further inquiry.

Overview of Expenditures and Funding

This section examines the Campus' overall financial flows, organized by function and by level of allocation.

For the purposes of this study, financial decision-making is conceptualized as a two-step process. First, the Chancellor and EVC allocate Campus resources to the Deans. Secondly, each Dean allocates resources to departments and other units. Until 2003-04, funding to L&S divisions was allocated through the Provost; since 2004-05, the L&S Deans have reported directly to the EVC. To obtain temporally comparable data, this study allocates the Provost's budget to the Divisions for all years. The focus is thus on the following seven units: Humanities and Fine Art (HFA), Social Sciences, MPLS, Engineering, Education (GGSE), the Bren School, and Creative Studies (CCS). In the following, I refer to them as Dean-level units or simply units. My focus on the Dean level is motivated, in part, by the notion that the Deans have become increasingly important as financial decision makers.

UCSB Campus Expenditures

Table 1 shows Campus expenditures by function for 2001-02 through 2005-06. The top panel is copied from the PDB. The lower panels show functional groups and amounts allocated to deans. (Throughout this study, amounts are in \$1000 unless noted otherwise.)

The main expenditures at the Dean level are Instruction, Academic Support, and Research. In contrast, Public Services, Maintenance & Operation of Plant, Student Services, Institutional Support, Auxiliary Enterprises, and Student Financial Aid are mostly or entirely spend centrally, and not allocated to Deans or Departments. Academic support is conveniently combined with Instruction. The “non-academic” support functions are not the focus on this study and treated as residual. This motivates the grouping of expenditures into three broad categories:

- (1) Instruction & Academic Support;
- (2) Research; and
- (3) Other (all other functions).

For brevity, I sometimes refer to (1) and (2) combined as the Academic functions and to (3) as the non-academic functions.

Table 1 indicates that almost half of total expenditures are spent at the Dean level. Instruction & Academic Support account for about 40% of total expenditures, Research for about 20%, and the Other functions for the remaining 40%.³

Dean Level Expenditures

Table 2 shows Dean units' expenditures, each divided into Instruction & Academic Support, Research, and Other (mostly student financial aid). Table 2 also shows total Campus expenditures for Instruction & Academic Support and for Research. The differences between total expenditures and expenditures allocated to the Deans are labeled "Unallocated." Thus Table 2 covers all expenditures at the Dean level and all academic-function expenditures. It leaves out unallocated expenditures in non-academic functions.

Unallocated Instructional expenditures include, for example, Summer Sessions and the University Extension. Unallocated Academic Support includes the Library and the graduate division. Unallocated Research represents expenditures by ORUs and research institutes. With better data, a more detailed attribution of unallocated expenditures might be possible. Particularly valuable would be expenditure summaries for ORUs, research institutes (notably Marine Science and KITP), and the Library.

Campus funding credited to academic units

The Campus' main funding sources for Dean-level expenditures are general funds for instructional workload (student FTE), sponsored research awards (extramural grants), and private giving. **Table 3** shows data on these three funding sources.

A) State general funding for workload is the main source of Instruction & Academic Support funds. State general funds are recorded on the Campus' permanent budget. For recent budgets, the UCSB website provides tables that detail the sources of "permanent" funding for the various expenditure functions. One finds that about 95% of the Campus' permanent budget for Instruction & Academic Support is due to General Funds (from 2006-07 data). This amount divided by student FTE is treated as per-student workload funding and credited to Dean units in proportion to their respective student FTE.

The funding per-student shown in Table 3A differs from the marginal cost of instruction (MCOI), but not greatly. For determining which units bring workload funds to the Campus, average per-student funding is more appropriate than the marginal cost.

The dollar amounts credited in Table 3-A differ from the funds actually appropriated to each of the Deans. The latter are apparently the outcome of a long history of incremental augmentations based on time-varying funding formulas. As result, appropriated funds

³ Note that GASB accounting rules for equipment purchases changed in 2003-04. For example, book purchases by the Library are now recorded as equipment purchases and excluded from current expenditures. This may explain, at least in part, the downward jump in recorded Academic Support from 2002-03 to 2003-04

seem largely disconnected from student FTE. The analysis here focuses on the funding that a particular unit contributes to the Campus.

B) The data on Research funding must be interpreted cautiously. In the PDB, sponsored research awards are credited to the researchers' unit (usually a Department) in the year they are awarded. Awards include the direct and indirect cost of research. Research expenditures, in contrast, include only the direct cost; they are recorded when the awarded funds are spent; and it appears that not all expenditures are recorded in the unit where the research award was credited. (This is examined below.) Overhead charges are channeled through UCOP and returned in form of UC general funds, i.e., not identified as research or research-related funds.

Table 3-B shows annual research awards and three-year moving averages. Assuming awards are commonly spent over three years, three-year averages approximate the funds from research awards that support annual expenditures. Averages are computed from sponsored research awards for the year in question and the two years before.

Table 3-B also shows the difference between annual and average awards, to help assess the quantitative importance of the time averaging. In 2003-04 and earlier years, the most recent awards were significantly ahead of the moving average, suggesting that the averaging matters. Funding estimates would be higher if one approximated research funding by awards in the same year. Funding estimates would likely be lower if one assumed longer spending lags than reflected in the three-year average. For 2004-05 and 2005-06, annual and averaged values are similar.

C) Private giving is recorded as expenditures from gifts & endowments and shown in Table 3-C. Annual expenditures are interpreted as reflecting the units' current and past fundraising efforts.

For all three funding sources, Campus totals exceed the amounts credited to Deans. The remainders, labeled "Unallocated" funds, are interpreted as funding sources for Campus-level expenditures. Unallocated research awards are treated as funding for unallocated research expenditures. Unallocated funds for Instruction & Academic Support are assumed to cover expenditures in these functions. Unallocated gifts & endowments, however, are not linked to any particular expenditure function.

Tables 2-3 indicate that the composition of funding and expenditures differs significantly across units. Humanities and Social Sciences tend to teach large numbers of students per faculty and have relatively low research funding. Engineering and the sciences tend to have fewer students and greater research funding. Hence a meaningful analysis must make comparisons across different funding sources and spending categories. Different funding sources and expenditures are comparable because they are all expressed in dollars. Though certain funds are restricted – notably sub-0 funds and research grants – some funds can (or could in principle) be re-allocated across units and/or functions.

The PDB also provides funding and expenditures data at the Department level. A comprehensive analysis of departments would require much more time and effort, however, than the Dean level analysis. One might also suspect that it would be less insightful because within each Dean unit, Departments tend to have more comparable funding levels and needs.

Gross Dean-level Balances

Table 4 compares the expenditure totals in Table 2 with the funding in Table 3. The gross totals are tabulated to maintain a coherent and comprehensive accounting framework, recognizing that funding restrictions are disregarded.

Research Balances

Table 5 compares research awards and research expenditures. To reiterate, research awards are averaged over three years and research expenditures cover direct cost only. For most units, averaged research awards exceed research expenditures, as one should expect.

Two features of the research data by units (Panel A) are troubling. First, Unallocated expenditures far exceed research awards recorded as Unallocated. Second, the recorded ratios of expenditures to awards are implausibly low for some units, notably for the L&S divisions and for the Bren school. These observations suggest that significant expenditures from awards credited to deans and departments are recorded as Unallocated, most likely because they were spent through ORUs and other research units. More information about ORU budgets and about expenditures from grants would be valuable to explain these data. (In CCS and GGSE, expenditures also exceed awards, but the amounts are too small to warrant further analysis in this study; for consistency of accounting, their spending in excess of awards will be treated as direct cost of awards credited elsewhere.)

Despite these concerns, the PDB data provide useful information about research awards and expenditures. First, the assignment of expenditures to units does not affect overall Campus expenditures. Campus-wide funding and expenditures can therefore be examined without delving into measurement and research-finance issues. Second, information about overhead rates can be used to adjust recorded spending. I will examine Campus balances first and then examine adjustments.

At the Campus level (Panel B), the difference between awards and research expenditures provide a measure of research overhead. Estimated Campus totals for overhead range from \$27-36m. These are estimates of overhead funds transferred from the Campus to UCOP.

Because overhead funds are sent to UCOP, they must be deducted from Campus funds. A deduction is also necessary because ICR funds returned to Campus are included in the funding for non-academic functions. By construction, research awards minus estimated overhead equals the Campus' (direct) research expenditures. Funds and expenditures identified as Research therefore cancel out at the Campus level and can be set aside when examining Campus cash flows.

Balances excluding research

Table 6 shows Dean-level expenditures and funding excluding the research function. This is motivated by the insight that research cancels at the campus level. One finds that Dean-level balances excluding research are positive and in the range of \$26-44m. There is, however, a negative balance on unallocated academic funds that must be financed at the Campus level.

Campus-level Balances for Academic and Other Functions

Table 7 provides a rough assessment of expenditures and funding for the other, “non-academic” functions. A detailed analysis of these functions is beyond the scope of this study. The main point of the table is to demonstrate that a large fraction of non-academic (Other) expenditures is covered by receipts from Sales&Services, by Student Fees, and by general funds. The general funds are presumed to include ICR funds returned from UCOP.

Table 8 provides an overall reconciliation of Campus expenditures and funding. Total expenditures are divided into Dean-level allocations, unallocated academic, and unallocated Other. The main funding sources for the Campus are

- (1) workload,
- (2) research awards net of overhead,
- (3) the funds for other functions identified in Table 7, and
- (4) Gifts&Endowments.

These funding sources cover more than 95% of total expenditures. The remainder consists of miscellaneous instructional, academic support and non-academic funding.⁴

If Campus expenditures and funding are grouped by unit, one finds positive balances at the Dean level of \$26-\$44m. The balance for each year matches the Total Allocated balance shown in Table 6.

Unallocated Instruction & Academic Support can be interpreted as “overhead” type spending related on instructional and research activities (e.g., for the Library). These activities are arguably meant to be supported by workload and other funds credited at the Dean level. If one combines Dean-level balances with unallocated Instruction & Academic Support, one obtains an overall balance that includes all Dean-level and Academic funding. The amount each year matches the Balance Overall in Table 6.

This overall balance can be interpreted either as balance on academic functions net of (relatively small) “other” expenditures at Dean-level; or equivalently, as Dean-level balance net of “overhead-type” charges for unallocated Instruction & Academic Support. Either way, the balance is positive in all years and ranges from \$17m to \$21m.

⁴ For 2003-04, Inst.&Ac.Supp. expenditures are reported as less than workload funding, suggesting an unspent balance. As new GASB rules took effect the same year, one might suspect accounting changes, or misreporting during the transition.

The overall balance at the Dean level plus the unallocated Gift&Endowment funds match the negative balance on other functions plus the residual.

One substantive insight from Table 8 is that academic funds help to support expenditures in the Other functions. This is in addition to the ICR reflected in the state funding for these Other functions.

Research Funding and Adjusted Dean-level Balances

This section examines research funding at the Dean level in more detail. The analysis is motivated, in part, by high level of unallocated expenditures and by the corresponding mismatch between awards and spending in some units, as documented in Table 5.

Bounds on Research Overhead and on Direct Cost

Until July 2006, the maximum overhead rate for research grants at UCSB was 49.5%. For July 2004 to July 2006, this overhead rate was charged to federal grants, which account for a large fraction of total research awards. A key implication is that the direct cost must have amounted to at least $1/(1+49.5\%)=66.9\%$ of all research awards.

Table 9 exploits this observation to compute lower-bound estimates of research expenditures that must be associated with the research awards recorded for the various Dean units. Recorded expenditures less than the lower bound estimates are interpreted as evidence that award-related expenditures were recorded elsewhere on Campus, most likely through ORUs and research institutes.

The lower bound estimates help significantly in linking research awards to related expenditures. For 2005-06, for example, about \$31m of previously unallocated expenditures – more than half of the \$56m total – can be allocated to specific deans units. At least \$10.9m of the remaining \$25m is for unallocated awards. This leaves \$14m that cannot be assigned to awards in specific units—still a substantial amount but reduced. Campus-wide, research expenditures exceeded the lower bound by \$20m, of which \$6.5m can be attributed to two units, Engineering and GGSE.

The maximum of actual and lower bound expenditures provides a lower bound estimate for the direct cost of research. The difference between research awards and estimated direct cost provides an upper-bound estimate of the indirect cost that can be credited to each unit. To maintain consistency with these bounds, unallocated expenditures are, as much as possible, counted against unallocated awards.

For 2001-02 through 2003-04, this assignment scheme yields a complete and consistent accounting for all research expenditures. For 2004-05 and 2005-06, the lower-bound assignments to units leave expenditures that exceed unallocated awards. The differences are expenditures that must be associated with some Dean's unit, but the data are insufficient to determine which one; they are labeled Unassigned in Table 9.

Table 9 also shows the overall direct cost implied by the above calculations.

Indirect Cost Recovery and the “True” Cost of Research

Table 10 provides rough estimates of how ICR is returned to Campus from UCOP, and how ICR compares to the “true” cost of research. These estimates are based on a draft report by Vice Chancellor Mike Witherell titled “An Introduction to Indirect Costs at UC Santa Barbara.”

For all years, percentage values from VC Witherell’s report are applied to overhead totals from Table 5. Estimated overhead is first reduced by Garamendi funds. The remainder is divided into off-the-top, opportunity, and education funds (all net of a 6% deduction at UCOP), plus UC general funds. Because UC general funds are allocated at the discretion of UCOP, UCSB may have received more or less than its share of contributions to UCOP. Assuming, for lack of better data, that UCSB received about the same share as the Campus contributed, 2.8% of total Campus overhead were retained at UCOP. The 23.2% Garamendi funds will be treated as “unallocated” below, again for lack of better data. The remaining 74% share will be credited as ICR funds to units with research awards.

According to Witherell, ICR covers only 75% of “true” indirect cost. I interpret this percentage (conservatively) as excluding Garamendi funds, and assume the latter are recovered in full. Hence ICR net of Garamendi funds are scaled up by $1/0.75$ to estimate “true” indirect cost.

Allocation of ICR

Table 11 shows the ICR amounts credited to divisions, colleges, and schools under the above assumptions about ICR distribution. Table 11 also shows Net Funding totals obtained by adding ICR, workload, and Gifts&Endowments. The label “net” is to emphasize the exclusion of direct cost as compared to the “gross” amounts in Table 4.

Funding Per Faculty FTE

Table 12 shows total funding per faculty FTE. Totals are computed from the gross amounts in Table 4 and from the net amounts in Table 11.

The dollar amount in Tables 11-12 should be interpreted cautiously because they rely on a sequence of assumptions about research funding, notably about overhead rates, about the composition of ICR, about the rate at which research awards are spent, and about the assignment of mis-recorded expenditures. MLPS funding is probably most subject to error because all of MLPS’ substantial research awards were implicitly credited with the maximum 49.5% overhead rate. A lower overhead rate would imply reduced funding.

Net Expenditures at the Dean Level

Table 13 shows estimated direct and indirect cost of research for the various units. To obtain “True” indirect cost in each unit, the Campus’ indirect cost are allocated proportionally (excluding Garamendi). Equivalently, each unit’s direct cost is multiplied by the Campus-wide ratio of indirect/direct cost in Table 10. Garamendi-related expenditures are subsumed into Unallocated, as is consistent with the allocation for funding.

Totals for Net Expenditures are obtained by adding indirect cost to the non-research expenditures in Table 6. The label “net” emphasizes again that direct cost are excluded, in contrast to the “gross” totals in Table 4.

Balances of Funding and Expenditures

Table 14 displays the balances of funding and expenditures implied by the net funding in Table 10 and the net expenditures in Table 13.

To reiterate previous caveats, Tables 13-14 rely on assumptions about research funding. A rudimentary sensitivity analysis suggests that split between MLPS and Unallocated balances is most sensitive to changes in assumptions about research.⁵ The balances for HFA and Social Sciences are sensitive to assumptions about the allocation of workload credit. The balances would likely decline if one attempted to allocate the “unallocated” Instructional & Academic Support expenditures. The reconciliation panel makes explicit how the assumptions about research have influenced the overall funding balance.

Expenditures Per Student

Table 15 provides expenditures per student FTE, again using the Gross and Net totals. Expenditures allocated to Deans are divided by student FTE in the respective units. Unallocated expenditures are divided by total student FTE. The table also shows the overall balances on academic functions divided by student FTE. The allocated amounts may be interpreted as “narrow” measures of cost. The allocated plus unallocated amounts provide more complete measures that includes academic “overhead” expenditures. Finally, to the extent that non-academic functions (e.g. student services) rely on transfers from the academic functions, one may interpret the balance on academic functions as another cost of operating the Campus, which adds to expenditures per student.

Table 15 may be relevant for assessing certain marginal changes in Campus operations. The table suggests that the Campus spends about \$13,800 per student on average as of 2005-06, with substantial variations across units. If one assumes that expenditures per student would “scale up” proportionally—i.e., that an expansion of student numbers would require more faculty with similar needs for instructional, research, and non-

⁵ In 2005-06, the MLPS balance is substantially greater than in previous years whereas the Unallocated balance is more negative. Both changes reflect, in part, that the allocation of research expenditures in Table 9 yields smaller assignments to units and a greater unassigned residual in 2005-06 than in previous years.

academic funding as existing faculty—then per student expenditures indicate how costly it would be for enrollments to grow, and what funding shortfalls might arise.

Note that marginal workload funding is similar to average funding, and that all units except MLPS and Engineering rely mostly on workload funds. If workload funding is about \$10,000 per student, Table 15 suggests that only in HFA and in Social Sciences workload funds alone cover per-student expenditures. For the other units, it appears that enrollment growth would require growth in research funding or other sources of financial support. For units where funding exceeds expenditures, proportional growth in research and other funding would suffice. Units where funding falls short of expenditures would either require a more than proportional growth in research funding or private giving, or an inflow of funds generated elsewhere.

Table 1: Campus Expenditures. Totals and Funds attributed to Deans.

Function \ Year	Expenditures By Function (\$1000)				
	01--02	02--03	03--04	04--05	05--06
Instruction	161,012	168,165	180,494	197,450	202,346
Academic Support	29,248	31,680	7,945	8,353	9,260
Research	94,623	102,611	108,290	116,539	126,176
Public Services	6,961	6,612	5,333	5,979	6,298
Maintenance & Operation of Plant	28,242	24,734	32,667	30,430	29,401
Student Services	40,438	41,480	42,573	43,772	48,611
Institutional Support	28,069	33,963	33,481	33,874	34,176
Auxiliary Enterprises	54,592	55,324	57,233	61,410	63,197
Student Financial Aid	29,896	31,211	37,240	36,019	37,610
Total	473,081	495,781	505,257	533,826	557,074
Function Group:					
Instruction & Academic Support	190,260	199,845	188,439	205,804	211,606
Research	94,623	102,611	108,290	116,539	126,176
All Other	188,198	193,324	208,527	211,484	219,293
Allocated to Deans:					
Instruction & Academic Support	165,882	174,458	177,140	179,892	182,527
Research	63,518	70,652	61,832	63,704	70,109
All Other	4,084	3,932	3,712	4,209	4,365
Total	233,484	249,042	242,684	247,806	257,001
Unallocated:					
Instruction & Academic Support	24,378	25,388	11,299	25,911	29,078
Research	31,105	31,959	46,458	52,835	56,067
All Other	184,115	189,393	204,815	207,274	214,928
Total	239,597	246,739	262,573	286,020	300,074
Percent Allocated to Deans					
Instruction & Academic Support	87%	87%	94%	87%	86%
Research	67%	69%	57%	55%	56%
All Other	2%	2%	2%	2%	2%
Total	49%	50%	48%	46%	46%

Source: Planning Data Book.

Table 2: Expenditures - Dean level allocations, Campus totals, and Unallocated

Unit \ Year	Expenditures - Instruction & Acad.Sup.					Expenditures - Other (in \$1000)				
	01--02	02--03	03--04	04--05	05--06	01--02	02--03	03--04	04--05	05--06
Letters & Sci.										
HFA	44,329	46,832	48,776	48,044	49,353	704	720	765	601	709
MLPS	49,520	51,606	53,820	55,866	54,301	1,013	918	742	1,326	867
Social Sci.	25,529	27,256	27,140	27,865	29,401	152	141	83	79	98
Engineering	31,320	33,907	32,187	33,498	34,389	1,150	1,304	1,647	1,725	1,463
Bren School	4,068	4,596	4,535	4,465	4,230	126	202	139	165	773
GGSE	9,565	8,762	9,124	8,527	9,260	913	618	283	246	359
Creative Studies	1,550	1,498	1,558	1,628	1,594	25	29	53	68	95
Total Allocated	165,882	174,458	177,140	179,892	182,527	4,084	3,932	3,712	4,209	4,365
Total Campus	190,260	199,845	188,439	205,804	211,606					
Unallocated	24,378	25,388	11,299	25,911	29,078					

Unit \ Year	Expenditures - Research (in \$1000)					Expenditure Totals at Dean Level (\$1000)				
	01--02	02--03	03--04	04--05	05--06	01--02	02--03	03--04	04--05	05--06
Letters & Sci.										
HFA	892	1,088	836	723	795	45,926	48,640	50,376	49,367	50,858
MLPS	21,542	22,446	16,591	17,305	23,466	72,075	74,970	71,153	74,497	78,634
Social Sci.	374	425	383	436	521	26,055	27,822	27,606	28,380	30,020
Engineering	37,044	43,148	40,215	41,835	42,468	69,513	78,359	74,049	77,058	78,320
Bren School	618	558	890	517	243	4,813	5,355	5,563	5,146	5,246
GGSE	3,047	2,987	2,909	2,887	2,602	13,526	12,367	12,317	11,660	12,221
Creative Studies	0	0	7	1	13	1,575	1,527	1,618	1,698	1,703
Total Allocated	63,518	70,652	61,832	63,704	70,109	233,484	249,042	242,684	247,806	257,001
Total Campus	94,623	102,611	108,290	116,539	126,176					
Unallocated	31,105	31,959	46,458	52,835	56,067					
Excl. "Other"						229,400	245,110	238,971	243,596	252,636

Source: Planning Data Book.

**Table 3: Funds to the Campus attributable to academic units
Panel A: Workload**

Unit \ Year	Student FTE				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	6,839	6,897	6,787	6,833	6,641
MLPS	4,852	5,028	5,187	5,258	5,182
Social Sci.	4,941	4,853	4,841	5,111	5,330
Provost	402	357	359	96	94
Engineering	1,382	1,435	1,426	1,361	1,303
Bren School	105	129	143	152	151
GGSE	418	441	502	514	527
Creative Studies	164	163	144	143	143
Total Allocated	19,103	19,302	19,389	19,468	19,373
Total Campus	19,103	19,302	19,389	19,468	19,372

Permanent Budget - Instruction & Academic Support:					
	01--02	02--03	03--04	04--05	05--06
Total from PDB	184,272	188,816	202,535	203,747	216,585
State General Funds *	175,059	179,375	192,408	193,560	205,756
State GF/Student:	\$9,164	\$9,293	\$9,924	\$9,942	\$10,621
* Estimated State General Funds/Permanent Budget:	95.0%				

Unit \ Year	Workload Funding (in \$1000) **				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	64,191	65,457	68,786	68,317	70,922
MLPS	45,534	47,717	52,569	52,567	55,344
Social Sci.	46,373	46,061	49,065	51,103	56,924
Provost					
Engineering	12,667	13,332	14,155	13,531	13,842
Bren School	962	1,197	1,422	1,510	1,602
GGSE	3,833	4,098	4,977	5,109	5,599
Creative Studies	1,499	1,512	1,433	1,424	1,523
Total Allocated	175,059	179,375	192,408	193,560	205,756
Total Campus	190,260	199,845	188,439	205,804	211,606
Unallocated***	15,201	20,470	-3,969	12,244	5,850

** Workload = State GF share of permanent budget (95%) allocated equally to student FTEs in the respective units. Research = Research awards show in PDB. Gifts&Endomments = Expenditures, assumed to be the result of past fundraising. Provost funds are allocated to the Divisions in proportion to students.

*** Difference between total funding for Instruction&Acad.Supp. and allocated workload funds.

Sources: Planning Data Book and own calculations.

**Table 3 (cont): Funds to the Campus attributable to academic units
Panel B: Research Awards**

All \$1000

Unit \ Year	Research Awards - Three-year Average *				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	1,537	1,739	1,825	1,719	1,610
MLPS	55,894	60,382	69,919	74,072	77,142
Social Sci.	1,687	1,778	1,663	2,232	2,231
Provost	0	0	0	0	0
Engineering	43,382	48,475	50,661	53,162	54,817
Bren School	2,688	2,549	2,440	2,852	2,755
GGSE	3,126	3,217	2,962	2,794	2,767
Creative Studies	0	0	0	0	0
Total Allocated	108,313	118,139	129,470	136,831	141,323
Total Campus	122,522	132,850	145,211	152,718	157,703
Unallocated	14,209	14,711	15,741	15,887	16,380

Unit \ Year	Research Awards in PDB - By Year				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	1,946	1,721	1,807	1,628	1,395
MLPS	63,221	70,594	75,940	75,680	79,806
Social Sci.	2,484	1,535	970	4,192	1,531
Engineering	44,692	48,307	58,984	52,196	53,270
Bren School	1,938	3,068	2,315	3,174	2,777
GGSE	2,744	3,846	2,297	2,240	3,765
Creative Studies	0	0	0	0	0
Total Allocated	117,025	129,071	142,313	139,110	142,545
Total Campus	130,403	143,870	161,361	152,924	158,824
Unallocated	13,378	14,799	19,047	13,814	16,279

Unit \ Year	Memo: Difference Current - Average Awards				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	409	-18	-18	-91	-215
MLPS	7,327	10,213	6,022	1,608	2,664
Social Sci.	797	-243	-693	1,959	-700
Engineering	1,310	-168	8,323	-967	-1,546
Bren School	-750	518	-125	322	22
GGSE	-382	630	-665	-554	998
Creative Studies	0	0	0	0	0
Total Allocated	8,711	10,932	12,843	2,278	1,223
Total Campus	7,881	11,020	16,149	206	1,122
Unallocated	-830	88	3,306	-2,073	-101

* Average of year indicated & previous two years.

**Table 3 (cont): Funds to the Campus attributable to academic units
Panel C: Gifts&Endowments**

All \$1000

Unit \ Year	Gifts and Endowments (\$1000)				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	1,486	1,663	1,659	1,302	1,492
MLPS	4,379	4,632	3,829	4,857	5,567
Social Sci.	428	432	443	492	490
Provost					
Engineering	13,078	15,700	13,834	15,151	15,923
Bren School	1,040	1,073	1,036	891	675
GGSE	1,088	1,369	1,790	1,854	1,654
Creative Studies	54	80	59	90	127
Total Allocated	21,554	24,949	22,650	24,636	25,929
Total Campus	26,615	36,285	34,081	37,838	40,384
Unallocated**	5,062	11,336	11,432	13,202	14,455

Table 4: Dean Level Expenditures and Funding Sources: Gross Totals.

All \$1000

Unit \ Year	Expenditure Totals from Table 2				
	Instruction&Ac.Supp, Research, Other				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	45,926	48,640	50,376	49,367	50,858
MLPS	72,075	74,970	71,153	74,497	78,634
Social Sci.	26,055	27,822	27,606	28,380	30,020
Engineering	69,513	78,359	74,049	77,058	78,320
Bren School	4,813	5,355	5,563	5,146	5,246
GGSE	13,526	12,367	12,317	11,660	12,221
Creative Studies	1,575	1,527	1,618	1,698	1,703
Total Allocated	233,484	249,042	242,684	247,806	257,001
Unallocated Academic	55,482	57,347	57,758	78,746	85,145

Unit \ Year	Funding Totals from Table 3				
	Average 3-Yr Awards, Workload, Gifts&End.				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	67,214	68,859	72,269	71,338	74,025
MLPS	105,807	112,731	126,317	131,496	138,053
Social Sci.	48,487	48,271	51,171	53,827	59,646
Engineering	69,128	77,507	78,649	81,843	84,582
Bren School	4,690	4,819	4,899	5,253	5,032
GGSE	8,047	8,684	9,729	9,757	10,020
Creative Studies	1,553	1,593	1,492	1,513	1,650
Total Allocated	304,926	322,464	344,527	355,028	373,008
Unallocated Academic	29,410	35,181	11,773	28,130	22,230

Unit \ Year	Difference of Funding and Expenditures				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	21,288	20,219	21,893	21,971	23,167
MLPS	33,732	37,761	55,163	56,999	59,419
Social Sci.	22,432	20,449	23,565	25,447	29,626
Engineering	-386	-852	4,600	4,785	6,262
Bren School	-123	-536	-664	106	-213
GGSE	-5,479	-3,683	-2,588	-1,902	-2,201
Creative Studies	-22	65	-126	-185	-53
Total Allocated	71,442	73,422	101,843	107,222	116,007
Unallocated Academic	-26,072	-22,166	-45,985	-50,616	-62,916
Combined Balance	45,369	51,256	55,858	56,606	53,091

Note: Unallocated Academic = Inst.&Ac.Supp, plus Research.
Does not include unallocated gifts&endowments.

Table 5: Research Awards and Expenditures - A First Look.**Panel A: By unit**

All in \$1000

Unit \ Year	Positive Differences: Awards - Exp.*				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	645	651	989	996	815
MLPS	34,352	37,936	53,327	56,767	53,676
Social Sci.	1,312	1,353	1,280	1,797	1,710
Engineering	6,338	5,327	10,446	11,327	12,348
Bren School	2,070	1,991	1,550	2,335	2,512
GGSE	78	230	53	0	165
Creative Studies	0	0	0	0	0
Total Allocated	44,795	47,487	67,645	73,222	71,228
Unallocated					

Unit \ Year	Excess of Expenditures over Awards **				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	0	0	0	0	0
MLPS	0	0	0	0	0
Social Sci.	0	0	0	0	0
Engineering	0	0	0	0	0
Bren School	0	0	0	0	0
GGSE	0	0	0	93	0
Creative Studies	0	0	7	1	13
Total Allocated	0	0	7	94	13
Unallocated	16,896	17,248	30,717	36,948	39,687

Panel B: Campus Level

Campus Level:	01--02	02--03	03--04	04--05	05--06
Total Research Awards	122,522	132,850	145,211	152,718	157,703
Total Res. Expenditures	94,623	102,611	108,290	116,539	126,176
Difference = Overhead to UCOP	27,899	30,239	36,921	36,179	31,527
Reconciliation with by-unit data:					
Sum of positive differences	44,795	47,487	67,645	73,222	71,228
Sum of negative allocated diff.	0	0	-7	-94	-13
Negative unallocated difference	-16,896	-17,248	-30,717	-36,948	-39,687
Sum of Differences = Overhead	27,899	30,239	36,921	36,179	31,527

* Research Awards (3-yr average) minus Research Expenditures, if positive; otherwise zero.

** Research Expenditures minus Research Awards, if positive; otherwise zero.

Caution: Positive differences should not be interpreted as estimate of ICR; some them are likely overstated as explained in the text.

Table 6: Dean Level Expenditures and Funding Sources: Totals excluding Research

All in \$1000

Unit \ Year	Expenditures excluding Research Instruction&Ac.Supp, Other				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	45,034	47,552	49,541	48,644	50,062
MLPS	50,533	52,524	54,562	57,192	55,168
Social Sci.	25,681	27,397	27,223	27,944	29,499
Engineering	32,470	35,211	33,834	35,223	35,852
Bren School	4,194	4,797	4,673	4,629	5,003
GGSE	10,478	9,380	9,407	8,773	9,619
Creative Studies	1,575	1,527	1,612	1,696	1,689
Total Allocated	169,966	178,389	180,852	184,102	186,892
Unallocated Inst.&Ac.Supp	24,378	25,388	11,299	25,911	29,078

Unit \ Year	Funding excluding Research Awards = Workload + Gifts&End.				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	65,677	67,120	70,445	69,619	72,415
MLPS	49,913	52,349	56,398	57,425	60,911
Social Sci.	46,801	46,493	49,509	51,595	57,414
Engineering	25,746	29,032	27,988	28,681	29,765
Bren School	2,002	2,270	2,459	2,400	2,277
GGSE	4,921	5,467	6,767	6,963	7,253
Creative Studies	1,553	1,593	1,492	1,513	1,650
Total Allocated	196,612	204,324	215,057	218,196	231,685
Unallocated Workload	15,201	20,470	-3,969	12,244	5,850

Unit \ Year	Balance excluding Research				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	20,643	19,568	20,904	20,975	22,352
MLPS	-620	-175	1,836	233	5,743
Social Sci.	21,120	19,096	22,286	23,651	27,915
Engineering	-6,724	-6,179	-5,846	-6,542	-6,086
Bren School	-2,192	-2,527	-2,215	-2,229	-2,726
GGSE	-5,558	-3,913	-2,640	-1,810	-2,366
Creative Studies	-22	65	-119	-183	-39
Total Allocated	26,646	25,935	34,205	34,095	44,793
Unallocated Academic	-9,176	-4,918	-15,268	-13,668	-23,229
Balance Overall	17,470	21,017	18,937	20,427	21,564

Note: Unallocated Academic includes workload and Inst&Ac.Supp.

Table 7: Non-Academic ("Other") Functions

[Other = All but Instruction, Research, and Academic Support]

Function \ Year:	Campus Expenditure Totals				
	01--02	02--03	03--04	04--05	05--06
Public Services	6,961	6,612	5,333	5,979	6,298
Maint. & Operation	28,242	24,734	32,667	30,430	29,401
Student Services	40,438	41,480	42,573	43,772	48,611
Institutional Support	28,069	33,963	33,481	33,874	34,176
Auxiliary Enterprises	54,592	55,324	57,233	61,410	63,197
Student Financial Aid	29,896	31,211	37,240	36,019	37,610
Total	188,198	193,324	208,527	211,484	219,293
Allocated "Other" Exp	-4,084	-3,932	-3,712	-4,209	-4,365
Unallocated:	184,115	189,393	204,815	207,274	214,928

Function \ Year:	Percent Budgeted*	Estimated Funding from Budget**				
		01--02	02--03	03--04	04--05	05--06
Public Services	28%	1,928	1,831	1,477	1,656	1,745
Maint. & Operation	90%	25,276	22,137	29,237	27,235	26,314
Student Services	68%	27,457	28,165	28,907	29,721	33,007
Institutional Support	75%	20,912	25,303	24,943	25,236	25,461
Auxiliary Enterprises	100%	54,592	55,324	57,233	61,410	63,197
Student Financial Aid	86%	25,801	26,935	32,138	31,084	32,457
Total		155,966	159,695	173,935	176,342	182,181
Minus: Unallocated Expenditures		-184,115	-189,393	-204,815	-207,274	-214,928
Balance of Funds - Expenditures:		-28,149	-29,698	-30,880	-30,932	-32,747

* Percent Budgeted: Ratio of expenditures to permanent budget (estimated for 05-06), multiplied by percent of budget funded by Sales&Services, Student Fees, and State GF (estimated from 06-07 data).

** Estimated funding: Budgeted percent applied to expenditure totals. Auxiliary Enterprises are treated as 100% self-financed.

**Table 8: Campus Expenditures and Funding:
Academic & Other, Deans & Unallocated**

Item \ Year	01--02	02--03	03--04	04--05	05--06
Campus Expenditures					
Allocated to Deans (all functions)	233,484	249,042	242,684	247,806	257,001
Unallocated Academic	55,482	57,347	57,758	78,746	85,145
Unallocated Other Functions	184,115	189,393	204,815	207,274	214,928
Total	473,081	495,781	505,257	533,826	557,074
Campus Funding - Identified Sources					
Budgeted Workload Funds	175,059	179,375	192,408	193,560	205,756
Research Awards - Three-year average	122,522	132,850	145,211	152,718	157,703
Minus: ICR to UCOP (Tab.5)	-27,899	-30,239	-36,921	-36,179	-31,527
Equals: Funding for Direct Cost	94,623	102,611	108,290	116,539	126,176
Sales/services & Budgeted Non-academic (Tab.7)	155,966	159,695	173,935	176,342	182,181
Gifts & Endowments - Campus total	26,615	36,285	34,081	37,838	40,384
Total Identified	452,262	477,967	508,714	524,279	554,497
Campus Funding - Other Sources *					
Inst.&Ac.Supp.: Perm. Non-state funds (5%/budget)	9,214	9,441	10,127	10,187	10,829
Inst.&Ac.Supp.: Temporary (neg. if exp. < budget)	5,988	11,029	-14,095	2,056	-4,980
Residual on non-academic funding ***	5,617	-2,656	511	-2,697	-3,272
Total Other	20,819	17,814	-3,458	9,547	2,577

Expenditures & Funding associated with Dean units					
Funding credited to Deans, excl. Research **	196,612	204,324	215,057	218,196	231,685
Expenditures for Instruction & Acad.Support	-165,882	-174,458	-177,140	-179,892	-182,527
Expenditures for Other Functions	-4,084	-3,932	-3,712	-4,209	-4,365
Balance of Dean-level Funds minus Expenditures	26,646	25,935	34,205	34,095	44,793
Unallocated Inst.&Ac.Supp					
Funding not allocated to Deans - Perm&Temp.	15,201	20,470	-3,969	12,244	5,850
Unallocated Expenditures	-24,378	-25,388	-11,299	-25,911	-29,078
Balance Unallocated Inst.&Acad.Supp.	-9,176	-4,918	-15,268	-13,668	-23,229
Overall Balance of Dean-level and Academic Funds	17,470	21,017	18,937	20,427	21,564
Unallocated Gifts & Endowments	5,062	11,336	11,432	13,202	14,455
Balance on Other Functions from Table 7	-28,149	-29,698	-30,880	-30,932	-32,747
Residual on non-academic funding ***	5,617	-2,656	511	-2,697	-3,272

* Sources not further examined in this study. This includes unallocated Instruction & Academic Support funds, permanent & temporary. Note the recorded spending below budget in 03-04 coincides with accounting changes. The Residual is attributable entirely to Other Functions ("Other & Special" funds in the budget, plus unidentified temporary funding).

** Research balances by assumption, hence excluded: Awards = Direct Cost + ICR to UCOP.

*** Miscellaneous funds not counted (or if negative, overestimated) in Table 7.

Table 9: Analysis of Research Funds and Expenditures

Assumption: Max. Overhead Rate* =						49.5%				
Implied lower bound on Direct Cost/Award:						66.9%				
Unit \ Year	Lower bound Direct Cost					Implied Direct Cost spent in other Units (in ORUs etc., lower bound)				
	01--02	02--03	03--04	04--05	05--06	01--02	02--03	03--04	04--05	05--06
Letters & Sci.										
HFA	1,028	1,163	1,221	1,150	1,077	136	75	385	427	282
MLPS	37,387	40,389	46,768	49,546	51,600	15,845	17,943	30,177	32,241	28,134
Social Sci.	1,128	1,189	1,112	1,493	1,492	754	764	729	1,058	972
Engineering	29,018	32,425	33,887	35,560	36,667	0	0	0	0	0
Bren School	1,798	1,705	1,632	1,908	1,843	1,180	1,147	743	1,391	1,600
GGSE	2,091	2,152	1,981	1,869	1,851	0	0	0	0	0
Creative Studies	0	0	0	0	0	0	0	0	0	0
Sum over Units	72,450	79,023	86,602	91,526	94,530	17,914	19,930	32,033	35,116	30,988
Total Campus Implied	81,955	88,863	97,131	102,152	105,487					
Unallocated	9,504	9,840	10,529	10,627	10,957					

Reconciliation:	Recategorize Unallocated Res. Exp.					
	01--02	02--03	03--04	04--05	05--06	
Unallocated Research Exp:	31,105	31,959	46,458	52,835	56,067	
- Exp. on Unalloc. Awards	-9,504	-9,840	-10,529	-10,627	-10,957	<i>Memo: Impact on Dean level funding:</i>
- Exp. in other Units	-17,914	-19,930	-32,033	-35,116	-30,988	= Reduction in available funds (-)
+ Excess Exp. in Unit	0	0	7	94	13	= Exclusion from own spending (+)
Remaining Unallocated	3,686	2,189	3,903	7,186	14,136	
Net Exp. in other Units	17,914	19,930	32,026	35,022	30,975	= Net Reduction in Deans' fund balance

Unit \ Year	Res. Exp. exceeding the lower bound (=Actual - Lower Bound)					Implied: Direct Cost associated with Awards recorded in the unit				
	01--02	02--03	03--04	04--05	05--06	01--02	02--03	03--04	04--05	05--06
Letters & Sci.										
HFA	0	0	0	0	0	1,028	1,163	1,221	1,150	1,077
MLPS	0	0	0	0	0	37,387	40,389	46,768	49,546	51,600
Social Sci.	0	0	0	0	0	1,128	1,189	1,112	1,493	1,492
Engineering	8,026	10,723	6,328	6,275	5,802	37,044	43,148	40,215	41,835	42,468
Bren School	0	0	0	0	0	1,798	1,705	1,632	1,908	1,843
GGSE	956	835	928	925	751	3,047	2,987	2,909	2,794	2,602
Creative Studies	0	0	0	0	0	0	0	0	0	0
Sum over Units	8,982	11,559	7,256	7,200	6,553	81,432	90,582	93,858	98,726	101,083
Total Campus	12,668	13,748	11,159	14,386	20,689					
Unallocated **	3,686	2,189	3,903	7,186	14,136					
Unalloc. Awards-Exp	1,019	2,681	1,309	0	0					
Total Exp. Assigned	94,623	102,611	108,290	114,613	117,463					
Residual Unassigned	0	0	0	1,926	8,713					

* Federal F&A rate for Jul-04-June 06.

** Matches Unassigned Res. Exp in reconciliation above.

Note: PDB shows research awards organized by department, divisions, etc, without identifying an overhead rate. We use 49.5% (the federal rate for 04-06) as lower bound. An excess of lower bound over actual in-unit spending and the lower bound are interpreted as funds that must have been spent outside the unit, e.g., through ORUs. They are deducted from Unallocated Exp. In-unit spending above the lower bound could relate to Awards credited to other units or reflect a lower overhead rate; we used the latter interpretation.

Note that the assumed overhead rate only matters for allocating expenditures across units. It does not influence total overhead, nor the balance on academic functions below.

Table 10: Research Cost Recovery and the "True" Cost of Research

Estimated Return of ICR to UCSB						Witherell Estimate
Item \ Year	01--02	02--03	03--04	04--05	05--06	
Total Overhead (Awards-Research Exp.)	27,899	30,239	36,921	36,179	31,527	23.2%
Minus: Garamendi Funds	6,473	7,015	8,566	8,394	7,314	
Difference #1	21,427	23,223	28,355	27,786	24,213	30.4%
Estimated UC General*	8,491	9,203	11,237	11,011	9,595	
Difference #2	12,936	14,020	17,119	16,775	14,618	2.8%
Deducted at OP	776	841	1,027	1,006	877	
Total ICR returned (est)	27,123	29,398	35,894	35,173	30,650	
of which (est)						
Off -the-Top	4,008	4,344	5,304	5,198	4,529	14.4%
Opportunity	7,260	7,869	9,607	9,414	8,204	26.0%
Education	892	966	1,180	1,156	1,008	3.2%
Funds included in "Other Functions"	20,651	22,382	27,328	26,779	23,336	

Estimated Cost of Research: Witherell estimate of ICR ~ 75% of "true" cost						Witherell Estimate
Item \ Year	01--02	02--03	03--04	04--05	05--06	
ICR returned to Campus, ex Garamendi **	20,651	22,382	27,328	26,779	23,336	23.0%
in percent of Direct	21.8%	21.8%	25.2%	23.0%	18.5%	
Implied "True" Indirect, ex. Garamendi	27,534	29,843	36,438	35,706	31,114	24.7%
in percent of Direct	29.1%	29.1%	33.6%	30.6%	24.7%	
Implied "True" Indirect, with Garamendi	34,007	36,858	45,003	44,099	38,429	

* Assuming UCSB obtains funds in proportion to Overhead, i.e., abstracting from possible redistribution across campus.

** Calculations assume that 75% recovery does not include the capital cost.

Garamendi-funded buildings need further study; counted as unallocated for now.

Sources: PDB, draft report on ICR by Vice Chancellor Witherell, own calculations. The cost estimates should be interpreted with caution, as explained in the text.

Table 11: Dean Level Funding Sources with estimated ICR

Assumptions about Overhead: *	
Share to UCOP *	2.8%
Share to Unallocated (Garamendi)	23.2%
Share Credited to units:	74.0%

* See Table 10. To UCOP: 6% on off-the-top, opportunity, and education funds.

Unit \ Year	ICR credited to Units **				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	377	426	447	421	395
MLPS	13,698	14,798	17,135	18,153	18,906
Social Sci.	413	436	408	547	547
Engineering	4,692	3,943	7,732	8,384	9,140
Bren School	659	625	598	699	675
GGSE	58	170	39	0	122
Creative Studies	0	0	0	0	0
Total Allocated	19,897	20,398	26,359	28,205	29,785
- ICR on Unassigned Exp.	0	0	0	-1,425	-6,449
Total ICR for Dean Units	19,897	20,398	26,359	26,779	23,336
+ ICR on Unalloc. Awards	754	1,985	969	0	0
+ Garamendi Funds (est)	6,473	7,015	8,566	8,394	7,314
Totals at Campus level	27,123	29,398	35,894	35,173	30,650

** ICR Credited = (Total Awards - Direct Cost) * Percentage retained on campus

Estimated direct cost in unit = Minimum Exp., if unit's internal Exp. are less; or Unit Exp, if more.

Calculations assigns ICR to units first, then to unallocated.

Unit \ Year	Net Funding: Workload, ICR, Gifts***				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	66,054	67,546	70,892	70,040	72,809
MLPS	63,611	67,147	73,533	75,578	79,817
Social Sci.	47,214	46,929	49,916	52,142	57,961
Engineering	30,437	32,975	35,720	37,065	38,905
Bren School	2,661	2,895	3,057	3,099	2,952
GGSE	4,979	5,637	6,806	6,963	7,375
Creative Studies	1,553	1,593	1,492	1,513	1,650
Total Allocated	216,509	224,722	241,416	246,401	261,470

*** Net funding = Sum of ICR, Workload and Gifts& Endowments.

Table 12: Funding per faculty FTE

Unit \ Year	Faculty FTE				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	348.3	355.1	362.9	358.3	362.8
MLPS	260.1	271.2	273.9	271.0	270.8
Social Sci.	177.1	174.6	175.0	182.7	195.4
Engineering	117.3	126.9	124.9	128.3	129.0
Bren School	14.1	18.5	18.3	17.1	18.1
GGSE	54.7	55.3	49.4	48.4	46.5
Creative Studies	10.0	10.0	10.0	10.0	10.0
Total Allocated	981.6	1,011.6	1,014.3	1,015.7	1,032.6
Total Campus	985.5	1,015.3	1,019.7	1,015.8	1,032.7

Unit \ Year	I. Funding Total Gross per FTE (from Table 4)				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	193,000	193,900	199,200	199,100	204,000
MLPS	406,800	415,700	461,300	485,300	509,800
Social Sci.	273,800	276,500	292,300	294,700	305,300
Engineering	589,300	611,000	629,800	637,800	655,500
Bren School	331,700	259,900	268,000	307,500	277,400
GGSE	147,000	157,000	196,900	201,500	215,500
Creative Studies	155,500	159,400	149,400	151,500	165,200
Average per FTE	310,600	318,800	339,700	349,500	361,200

Unit \ Year	II. Funding Net per FTE (from Table 11)				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	189,700	190,200	195,400	195,500	200,700
MLPS	244,600	247,600	268,500	278,900	294,800
Social Sci.	266,600	268,800	285,200	285,500	296,700
Engineering	259,500	259,900	286,000	288,900	301,500
Bren School	188,200	156,100	167,200	181,500	162,800
GGSE	91,000	101,900	137,700	143,800	158,600
Creative Studies	155,500	159,400	149,400	151,500	165,200
Average per FTE	219,700	221,300	236,800	242,600	253,200

Sources: Planning Data Book and own calculations. Rounded to \$100s.

Table 13: Dean Level Expenditures with estimated indirect cost

Unit \ Year	Direct Cost of Research (from Table 9)				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	1,028	1,163	1,221	1,150	1,077
MLPS	37,387	40,389	46,768	49,546	51,600
Social Sci.	1,128	1,189	1,112	1,493	1,492
Engineering	37,044	43,148	40,215	41,835	42,468
Bren School	1,798	1,705	1,632	1,908	1,843
GGSE	3,047	2,987	2,909	2,794	2,602
Creative Studies	0	0	0	0	0
Total Allocated	81,432	90,582	93,858	98,726	101,083
Unallocated*	13,190	12,029	14,432	17,812	25,093
Total Campus	94,623	102,611	108,290	116,539	126,176

Unit \ Year	Implied "True" Indirect cost ***				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	299	338	411	352	266
MLPS	10,879	11,747	15,737	15,180	12,724
Social Sci.	328	346	374	457	368
Engineering	10,779	12,549	13,532	12,818	10,472
Bren School	523	496	549	585	454
GGSE	887	869	979	856	642
Creative Studies	0	0	0	0	0
Total Allocated	23,696	26,344	31,581	30,248	24,927
Unallocated*	10,311	10,514	13,422	13,851	13,502
Total Campus	34,007	36,858	45,003	44,099	38,429

Unit \ Year	Net Expenditures: Inst&Ac.Supp., Indirect Cost, Other				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	45,333	47,890	49,951	48,997	50,328
MLPS	61,412	64,271	70,298	72,372	67,892
Social Sci.	26,009	27,743	27,597	28,401	29,867
Engineering	43,249	47,760	47,366	48,041	46,324
Bren School	4,718	5,293	5,223	5,214	5,457
GGSE	11,365	10,249	10,386	9,629	10,261
Creative Studies	1,575	1,527	1,612	1,696	1,689
Total Allocated	193,662	204,734	212,433	214,350	211,819
Unallocated**	34,689	35,902	24,721	39,762	42,580
Balance Overall	228,350	240,635	237,155	254,112	254,399

* Sum of Unallocated, Unassigned Residual, and ICR for Garamendi.

** Unallocated Expenditures: Inst. & Ac.Supp plus Indirect cost.

Unallocated Funding: Inst. & Ac.Supp + ICR on Unallocated - ICR on Unassigned

*** Applying the percentage rate from Table 10 to estimated direct cost

Table 14: Dean-level Funding Balances

Unit \ Year	Balance of Net Funding and Expenditures				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	20,721	19,656	20,940	21,044	22,481
MLPS	2,199	2,876	3,235	3,206	11,924
Social Sci.	21,205	19,186	22,319	23,740	28,094
Engineering	-12,812	-14,785	-11,646	-10,975	-7,419
Bren School	-2,057	-2,398	-2,166	-2,114	-2,505
GGSE	-6,386	-4,612	-3,580	-2,666	-2,886
Creative Studies	-22	65	-119	-183	-39
Total Allocated	22,847	19,988	28,983	32,051	49,651
Unallocated**	-12,261	-6,431	-19,155	-20,551	-35,865
Balance Overall	10,586	13,557	9,828	11,500	13,786

Memo: Reconciliation with Table 6:					
Item \ Year	01--02	02--03	03--04	04--05	05--06
Balances in Table 6	17,470	21,017	18,937	20,427	21,564
+ Total Overhead	27,123	29,398	35,894	35,173	30,650
- Total "True" Indirect Cost	-34,007	-36,858	-45,003	-44,099	-38,429
Balances in Table 14	10,586	13,557	9,828	11,500	13,786

Table 15: Expenditures per Student

Percent/Total Unit \ Year	Expenditures Gross (from Table 4)				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	6,700	7,100	7,400	7,200	7,700
MLPS	14,900	14,900	13,700	14,200	15,200
Social Sci.	5,300	5,700	5,700	5,600	5,600
Engineering	50,300	54,600	51,900	56,600	60,100
Bren School	45,900	41,600	38,800	33,900	34,800
GGSE	32,300	28,000	24,600	22,700	23,200
Creative Studies	9,600	9,400	11,200	11,900	11,900
Average Allocated	12,222	12,903	12,517	12,729	13,266
To Unallocated*	2,904	2,971	2,979	4,045	4,395
To Other Functions**	2,375	2,656	2,881	2,908	2,741
Average Total	17,500	18,500	18,400	19,700	20,400

Percent/Total Unit \ Year	Expenditures Net (from Table 13)				
	01--02	02--03	03--04	04--05	05--06
Letters & Sci.					
HFA	6,600	6,900	7,400	7,200	7,600
MLPS	12,700	12,800	13,600	13,800	13,100
Social Sci.	5,300	5,700	5,700	5,600	5,600
Engineering	31,300	33,300	33,200	35,300	35,500
Bren School	45,000	41,100	36,400	34,300	36,200
GGSE	27,200	23,200	20,700	18,700	19,500
Creative Studies	9,600	9,400	11,200	11,800	11,800
Average Allocated	10,138	10,607	10,956	11,010	10,934
To Unallocated*	1,816	1,860	1,275	2,042	2,198
To Other Functions**	554	702	507	591	712
Average Total	12,500	13,200	12,700	13,600	13,800

* Unallocated Amounts in Tab.4 & 13 divided by total student FTE

** Balances in Tables 4 & 14 over student FTE, interpreted as funds needed to finance other functions.

Sources: Planning Data Book and own calculations. Rounded to \$100s.