Glossary of Terms

**Academic Affairs** - Consists of the Office of the Provost & Vice Chancellor, Human Resources, OASIS (Student Information System) Project, Equity and Diversity Services, Mentoring Programs and the Center for Improvement of Instruction.

**Academic Staff** - General, instructional and academic support professional staff (other than faculty and classified staff, limited appointments, employees-in-training and student assistants) with duties and types of appointments primarily associated with higher education institutions and their administration.

**Academic Support Division** - Consists of Vice Chancellor’s holding accounts and University Information and Technology Services matching funds. The Vice Chancellor’s holding accounts include funding for the student technology fee.

**Academic Units** - All the campus units reporting to the Vice Chancellor include all the schools and colleges, the Library, University Information and Technology Services, and the administrative and instructional support units in the Academic Affairs Division and the Vice Chancellor's holding accounts.

**Activity** – See Program.

**Auxiliary Operations** - An auxiliary operation or auxiliary enterprise is a self-supporting activity that exists to furnish goods and services to students, faculty or staff, and which charges a fee that is directly related, although not necessarily equal to the costs of service. The general public, incidentally, may be served by some auxiliary enterprises. The fund numbers are: 128 – Operations and 123 - related Debt Service.

**Base Reallocation** - A decision to add, delete or modify some campus function that involves removing funding from one function and reinvesting it in another.

**Base Transfer** - A decision to reclassify some function and funding in a different division or activity category without changing the nature of the function or it’s funding.

**Biennial Budget** – Budget in which the State of Wisconsin authorizes funding levels on a two-year cycle beginning on July 1 of every odd-numbered year.

**Capital** - All payments for non-consumable equipment with a unit cost over $5,000 plus all library books and some minor remodeling projects under $30,000.

**Classification** - See Expenditure Classification

**Classified Salaries** - Wages and compensation paid to personnel in permanent or provisional state and civil service positions, student help (other than graduate assistants) and limited term employees (LTE’s).

**Debt Service** - The costs of amortizing the principle and interest due on campus buildings and related contents.

**Educational & General (E&G) Programs** - The term used to include all activities of the university, excluding Auxiliary Operations and Debt Service. It includes Restricted (e.g., Extramural Support) and Unrestricted (e.g., GPO) activities.

**Expenditure Classification** - Designates what is received in return for the budgeted or actual expenditure. The following categories are used in budget development: Salaries (Unclassified Staff, Classified Staff), Fringe Benefits, Debt Service, Student Aid, Supplies & Expenses, Capital (Equipment) and Special Purpose.

**Faculty** - All unclassified staff holding the rank of professor, associate professor, assistant professor or instructor in an academic department or its functional equivalent.

**Federal Aid, Grants and Contracts** - Money received from the federal government primarily for research and instruction projects (Fund 144), Perkins Loans (Fund 147), Work Study (Fund 145),
Educational Opportunity Grants (Fund 146), Pell Grants (Fund 148), Direct Student Loans (Fund 149), and Nursing Loans (Funds 151 and 152).

**Fringe Benefits** - Money paid as the employer's contribution toward a number of employee benefit programs such as retirement, health insurance, unemployment compensation programs, social security and other elective insurance coverage.

**FTE** – Full Time Equivalent (FTE) is a metric which counts the number of part-time and full-time individuals together, but each individual is counted as a specific fraction of a full-time individual. For example, FTE staff counts each worker as the fraction equal to their weekly scheduled work hours divided by a standard 40-hour week.

**Fund** - An allocation of money that, by action of the Legislature, is segregated from other allocations and used for a specific, stated purpose. Funds define the general structure of the University's appropriation as approved in the Biennial Budget.

**General Education Administration** - Includes five departments in one division for budget and accounting purposes: 1) Chancellor's Office, 2) University Relations, 3) Development and Alumni Relations, 4) Partnerships and Innovation, 5) Secretary of the University.

**General Program Operations (GPO)** - Money from several sources pooled together for budget and expenditure purposes. This is the largest single operational fund and includes a state appropriation of general purpose revenue (GPR - see below), student academic fee receipts, and a small portion of federal indirect cost reimbursement. Fund 101 designates GPO funds.

**General Purpose Revenue (GPR)** - Money received by the state from general tax collections, primarily income, sales and excise taxes, and appropriated for specific uses by the Legislature.

**Gifts & Trust Fund Income** - Money received from nonfederal gifts and grants (Funds 133 & 182), nonfederal loans (Fund 134) and trust funds (Fund 161). Expenditures are restricted according to the terms of the gift, grant, bequest, trust, or device to carry out the purposes for which it was made and received.

**Inter-institutional Agreement (IIA)** - An agreement between two UW System institutions used to contract services between the two.

**Limited Appointments** - Appointments made at the pleasure of the dean, unit or division head. A person holding a limited appointment must also hold a concurrent or back-up faculty, academic staff or classified staff appointment.

**Major Classification** - See Expenditure Classification

**Milwaukee Idea Division** – The budgetary home of the Milwaukee Idea is UWM’s initiative to forge vital and lasting community-university partnerships that enhance the quality of life for all. In 2010-11, the Milwaukee Idea Division was dissolved. Funds were distributed to divisions aligned with the various Milwaukee Idea Initiatives.

**Other State Funds** - All state GPR appropriations other than State Program Funds. These include: Student Aid (Fund 107), Advanced Opportunity Programs (Fund 403), Energy Costs (Fund 109), principal repayment and interest on academic buildings and lease rental payments (Fund 110), Study Abroad Grants (Fund 173), and Lawton Minority Undergraduate Retention Grant Program (Fund 406).
Program - One of ten distinct functions or collections of services which comprise the University's operations. Activities used to distinguish parts of the total campus operations for program budgeting purposes are:

- **Academic Support**: Funds expended primarily to provide support services for the institution's primary missions (instruction, research, and public service) including: (1) school/college administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions the retention, preservation, and display of educational materials (e.g., libraries, museums and galleries); (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; and (4) separately budgeted support for course and curriculum development.

- **Auxiliary Enterprises**: All activities that provide necessary and convenient goods and services to students, faculty and staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Examples are the Bookstore, Union, University Housing and Parking.

- **Institutional Support**: This category should include expenditures for: central campus-level activities concerned with management and long-range planning of the entire institution; budget and financial operations; administrative computing; institutional research and space management; employee personnel and records; logistical activities that provide procurement, safety, security, printing, and transportation services to the institution; activities concerned with community and alumni relations, including development and fund raising, and support services to faculty and staff that are not operated as auxiliary enterprises.

- **Instruction**: Expenditures for all activities through which a student may earn credit toward a post-secondary degree or certificate granted by the university. Also includes expenditures for preparatory/remedial instruction even though these courses may not carry degree credit. Expenditures for curriculum development, departmental research and public service that are not separately budgeted are included.

- **Physical Plant**: this category includes all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises. It includes all expenditures for operations established to provide custodial services and maintenance related to grounds and facilities. Also included are utilities, environmental health and safety.

- **Public Service**: Expenditures for all non-credit instruction (except preparatory/remedial instruction) and for activities that are established primarily to provide services beneficial to individuals and groups external to UWM. These activities include community service programs (including non-credit instructional activities) and cooperative extension services.

- **Research**: All expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to UWM or separately budgeted by an organizational unit within UWM. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers.

- **Student Aid**: All forms of financial aid assistance to students including scholarships, fellowships, and loans.

- **Student Services**: Expenditures for Enrollment Services (admissions and registrar), financial aid administration, and those activities whose primary purpose is to contribute to the student's
emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intercollegiate and intramural athletics, student organizations, counseling and career guidance (excluding informal academic counseling by the faculty), and student health services.

**Program Revenue** - Revenues collected and paid into a state general fund that are credited by law to an appropriation to finance a specified program (e.g., Extension continuing education).

**Provisional Salaries** - Money set aside to fund additional staff on a fixed term, ad hoc basis as well as graduate assistants, student help and classified limited term employees (LTE's).

**Restricted Funds** - Restricted funds are resources provided to an institution that have externally established limitations or stipulations placed on their use.

**Salary Savings** - The amount of funds expected to be saved due to employee turnover and vacant positions.

**Sales Credits** - Money earned by certain campus service departments from charges made for services provided to other offices and divisions.

**Special Purpose** - A class of major expenditure used for budgeted amounts relating to debt service and payments for municipal services.

**State Program Funds** - GPR appropriations that directly relate to program operations. These include General Program Operations (Fund 101/131), Facilities Maintenance (Fund 105), Laboratory Modernization (Fund 114), Educational Technology (Fund 115) Distinguished Professor (Fund 119), Schools of Business (Fund 177), and Minority and Disadvantaged Student Programs (Fund 402).

**Student Aid** - All payments of grants and loans to students to assist in covering the costs of their education.

**Student Fee Income** - Fees collected from students as nonresident tuition and instructional fees for degree credit instruction (Fund 131).

**Supplies & Expense** - All payments for "consumable" supplies and services including, for example, equipment purchases under $5,000, office supplies, telephone service, copying costs, travel, training, printing and postage.

**Tuition** – See Student Fee Income.

**UW System Allocation** - Funding provided by the UW System for designated purposes. The funding usually originates in a legislative budget action. Two categories of UW System allocations are:

1. **Program** - Funding for specific programmatic purposes.
2. **Compensation Related** - Funding for salaries and fringe benefits increases.

**Unclassified Salaries** - Wages and compensation paid to personnel in permanent or provisional non-civil service positions including faculty, academic staff, limited appointments and graduate assistants.

**Unit-Wide** - The organizational "home" for a collection of specialized campus wide accounts for classified compensation adjustments, fringe benefits, gifts and trusts, federal grants and contracts, debt service, required savings, Chancellor's contingency account and the enrollment contingency account.

**Unrestricted Funds** - Unrestricted funds are resources that have no limitations or stipulations placed on them by external agencies or donors.

**Working Capital** – Used to evaluate financial stability of Auxiliary units. Working Capital is generally computed as current assets minus current liabilities. Working capital amounts in this report are based on future projected events that may or may not materialize.