

Glossary of Terms

The definitions are listed alphabetically, and have been adapted from these sources: Board of Governors' Policies; Annual Data Collection Plan; National Center for Education Statistics; Joint Commission on Accountability Report; Collective Bargaining Agreement; National Association of College and University Business Officers; Facilities Manual; Data Warehouse Institute; Diversity Database, University of Maryland; and the Internal Revenue Service.

Academic Support services are an integral part of the operations of the primary programs of instruction, research, and public service. These services include: academic advisement, graduate office, libraries, academic administration (Deans' offices, not department chairpersons), field services.

Auxiliary Enterprises – Includes University entities that exist to furnish goods and services to students (primarily), faculty or staff, and that charge a fee directly related to the cost of the goods and services. Auxiliary enterprises are designed and managed to be self-supporting. Direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other units, are included in these expenditures.

At Millersville University, examples include the University's Dining, Housing, and Student Center Operations.

Benefits – Expenditures for benefits required as part of negotiated contracts or legislative action. Examples include employer share retirement contributions, medical/hospital contributions, group life insurance, health and welfare (vision/dental/paid prescription), workers' compensation, unemployment compensation, and employee tuition waivers.

Capital Expenditures – Includes funds expended for land, improvements to land, buildings, motor vehicles, building improvements, non-structural improvements. Other items include equipment, library books, furniture, and furnishings.

Current Funds – Funds used for Educational and General (E&G) and auxiliary enterprises operating purposes, and activities associated with restricted gifts, grants, and contracts. The word "current" means these resources are to be expended in the near term (typically the reporting year).

Discretionary Funds – Include expenditures for which the university has discretion for commitments and levels of spending. Examples include student and employee recruitment advertising, special advertising campaigns (Learning Matters), contracted printing, departmental operating expenditures, allocations for furniture, equipment, repair and renovation projects, physical plant maintenance materials, and housekeeping supplies.

Educational and General (E & G) – Funds expendable for all unrestricted and non-auxiliary departmental accounts. Primary sources of E & G funds include: tuition and state appropriations.

Fixed – This category includes commitments for which the university has minimal choice or has made a level of commitment. Examples include utility costs (electric, water, sewer, natural gas, fuel oil), contracted maintenance and repairs on university infrastructure, Chancellor's Office support (1/2 % of total tuition revenues), data processing contracts and licensing fees, and central charges paid by PASSHE which are charged back to universities (SSHEnet, legal office, data warehousing, shared administrative system, payroll/HR services, banking fees), debt service, acquisition of third party software, and acquisition of instructional equipment and security systems.

Funding Formula – The methodology adopted by the Board of Governors for distribution of revenues among System Universities.

Institutional Support includes expenditures for activities concerned with management and provides long-term planning for the university. Examples include: President's Office, Social Equity Office, Provost's Office, planning and assessment, VPSA Office, university police, VPFA Office, Budget, Accounting, Payroll, Purchasing, Bursar, Human Resources Offices, Print Shop, PASSHE charges, University Communications and Marketing Office, Development Office, Alumni Office, VPIT Office, and administrative computing support.

Instructional - Expenditures for instructional activities intended to meet specified formal curricular requirements leading toward a particular postsecondary degree or certification granted by the university. Expenditures for departmental research and public service that are not budgeted separately are included as instruction.

Mandatory Fees – Fees that are generally charged to all students for services and projects that benefit all students. These fees include the following components of the general fee: academic support fee, health services fee, shuttle bus fee, and the technology fee.

Non-Mandatory Fees – Includes graduate and undergraduate application fees, summer orientation, degree, and late payment fees.

Operating budget – Includes all of the unrestricted income, plus those restricted funds that are designated for instructional activities and department support. Expenses include basic departmental expenses, student services, libraries, administration, campus operations and maintenance, development, the unrestricted portion of endowment income, gifts, and student aid. It is usually viewed as the core budget.

Expenditures for Physical Plant – Includes expenditures of current operating funds for physical plant related to maintaining grounds or separately budgeted by an organizational unit within the university. This category does not include depreciable equipment, except physical plant and facility related items, since all faculty payrolls must be included. Shop, custodial services, utilities, plant repairs and grounds maintenance project repairs and program expenses (partly budgeted) may be included in this category if under the circumstances described above.

Other (Revenue Sources) – Includes revenues from investment income, various fines (parking, library, returned checks), and miscellaneous income.

Other Compensation – Examples include summer school contracts for faculty, overloads, independent study/individualized instruction, overtime, shift differential, higher class pay, annual and sick leave payouts, student wages and graduate assistant stipends.

Other Current Charges/Student Aid - Includes bad debt expense, academic and athletic scholarships funded from unrestricted gift revenue, foreign student and Board of Governors' tuition waivers, graduate assistant tuition waivers, room and board and summer orientation waivers.

(Personnel) Salaries and Wages – Base gross salary and wage cost of all permanent and temporary positions.

Performance Funding – A state system funding allocation process that directly connects resources (funding) to the institution's performance indicators of prescribed performance goals (targets).

Physical Plant Funds – Funds used for facility renewal and replacement, investment in plant, and retirement of indebtedness.

Public Service – Programs that provide services beneficial to groups external to Millersville University through programs established to make unique resources and capabilities available to the public. These programs include funds established primarily to provide non-instructional services, such as conferences, advisory services, consulting, and community service. Examples include: Lancaster Partnership Program (office), PTE (office), Literary Institute, Black Culture celebration, Latino Celebration, etc.

Restricted Current Funds – Includes funds available for operations but limited by donors or other external agencies to specific purposes, programs, departments, or schools. Examples include: federally sponsored research grants, non-governmental grants, certain endowments and gift income, and student aid from external sources.

State Appropriation – All unrestricted funds received for current operations made available to the University by legislative acts.

Student Scholarships, Fellowships and Waivers (Grants and Scholarships) – Expenditures in the form of grants to students selected by the university and financed from current unrestricted funds. Recipients of a grant are not required to perform a service to the university as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. Examples include: athletic scholarships, BOG waivers, PACE waivers, graduate assistant waivers, and foreign student waivers.

Student Services include funds expended for Admissions and Registrar Offices and those activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. Examples include: learning services, international student advising, counseling center, career services, summer orientation, intercollegiate athletics, and student health services.

Supplies – Includes items consumed or used in the day-to-day operations of offices, departments, and classrooms; supplies used in the day-to-day operations of the University's physical plant and health services operation. Examples include maintenance, custodial, grounds, and medical supplies.

Transfer to Plant

Mandatory transfer of funds from E & G into the Plant Fund for debt service on educational plant.

Non-Mandatory (discretionary) transfer of funds from/to E & G funds include the voluntary renewal and replacements of plant assets, additions to plant assets, voluntary payments on debt principal, and the purchase of large equipment items.

Tuition – Tuition fees are assessed to students for educational purposes.

Unrestricted – Funds available for any current operating purposes. These funds are not restricted by an external party, but are subject to internal management decisions as to their use.