



KANSAS BOARD OF REGENTS

GLOSSARY OF BUDGET AND FUNDING TERMS

Academic Support Program - Includes activities carried out in direct support of one or more of the three primary programs (Instruction, Research, and Public Service); activities include library services, museums, academic administration, course/curriculum development, and academic personnel development.

Auxiliary Enterprises - Includes activities such as student unions, parking facilities, student health centers, and residence halls, which are self-supporting from user charges.

Classified Salaries - Salaries of classified employees, i.e. employees whose salaries are determined according to a civil service pay plan established by the Legislature. Classified employees typically include clerks, secretaries, custodians, police officers and skilled workers. KU University Support Staff are not classified under the state civil service system, but are included in counts of classified employees in this report in order to permit accurate comparisons with other Kansas universities.

Continuing Instructional Faculty – Full time instructional faculty who were appointed during both the previous fiscal year and the present fiscal year.

Continuing Research and Public Service Faculty – Full time research and public service faculty who were appointed during both the previous fiscal year and the present fiscal year.

Education Program - A substantial component of a University budget consisting of the sum of (1) the Instruction Program, (2) the Academic Support Program, (3) the Student Services Program and (4) the Institutional Support Program.

Educational and General Program (E & G) - The component of the University budget consisting of all activities, except auxiliary enterprises. The Educational and General Budget includes the Educational Program plus expenditures for Research, Public Service, Scholarships and the Physical Plant.

FTE - Abbreviation for full time equivalent; as related to enrollment, one FTE student is represented by: 15 semester credit hours for undergraduate, 12 semester credit hours for doctoral – professional practice (law and veterinary medicine), and 9 semester credit hours for graduate.

In relation to budgeted staff positions, FTE represents the sum of (1) budgeted full time positions and (2) budgeted part-time positions equated to full time. There are different types of faculty FTE members:

- **Full Time Faculty Equivalent** – Staff who have faculty instructional/research/public service personnel, with faculty rank. This does not include lecturers, no rank faculty, or faculty in phased retirement.
- **Full Time Instructional Faculty** – Full time staff with faculty rank having primary assignment (50 or more percent) in Instruction.
- **Full Time Research and Public Service Faculty** – Full time staff with faculty rank having primary assignment (50 or more percent) in Research or Public Service.

FY - Abbreviation for fiscal year; the fiscal year for the Regents institutions (and the state) covers the period July 1 through the following June 30.

General Fee Funds - The funds to which revenue from tuition charges are deposited. Expenditures for General Fee Funds are one of the major components of the General Use budget.

General Use Funds - One of two major sources of funding of Regents institutions' operating budgets; general use funds consist of state general fund appropriations, general fee (tuition) revenue, hospital revenue (KSUVMC only), federal land grant funds (KSU only), and medical scholarship repayment funds (KUMC only). During fiscal years 2010 and 2011 general use funds also may have included federal American Recovery and Reinvestment Act funds.

Graduate Research Assistants – Graduate student support personnel who are paid with research dollars and support research activities.

Graduate Teaching Assistants – Graduate student support personnel who are paid with instructional dollars and support credit hour production.

Institutional Support Program - Consists of activities carried out to provide for both the day-to-day functioning and the long-term viability of the institution as an operating organization; such activities include executive management, fiscal operations, general administrative services, logistical services and public relations/development.

Instruction Program - Includes activities related to the design and teaching of courses.

Mandatory Transfers - Transfers required by (1) agreements to service debt on educational facilities, and (2) grant agreements with governmental agencies and donors to match gifts and grants.

Operating Budgets - The total budget for all university activities with the exception of capital improvements.

Other Graduate Assistants – All graduate assistants who are not teaching or research assistants.

Other Operating Expenditures (OOE) - All operating expenditures of the Regents institutions other than those made for salaries and utilities; OOE commonly includes expenditures for faculty and staff travel, library acquisitions, equipment purchases, telecommunications, and supplies.

Physical Plant Program - Consists of those activities related to maintaining buildings and grounds, providing utility services, and planning and designing expansions and modifications of facilities.

Primary Faculty Assignment – 50 or more percent time devoted to a specific activity (research, instruction, public service). If an individual is appointed exactly 50 percent to instruction and 50 percent to another activity, the position is counted in the totals for instruction.

Public/Patient Service Program - Includes program elements established to make available to the public the various unique resources and capabilities of the institution for the purpose of responding to a community need; activities include patient care (KSUVMC only), community services, public broadcasting, and cooperative extension.

Race / Ethnicity (student)- Starting in fall 2010, state universities were required to report student's race/ethnicity according to definitions and parameters established by U.S. Department of Education (IPEDS). According to these new definitions, universities are now able to report student's race/ethnicity in four newly created or modified categories: *Black or African-American*, *Asian*, *Native Hawaiian/Pacific Islander*, and *Two or more races*. The other race/ethnicity reporting categories are *White*, *Non-resident Alien*, *American Indian/Alaska Native*, *Asian*, and *Unknown*. The Hispanic ethnicity category includes all students who reported a Hispanic ethnicity, regardless of their race selection. Due to these race/ethnicity modifications, starting in fall 2010, the students in the Hispanic ethnicity category increased; the students in the "Unknown" category decreased.

Relative Funding - This term refers to financial comparisons between Regents institutions and designated peer institutions. Typically, the comparison is expressed as a percentage. Therefore, relative funding of 90 percent would indicate that for every dollar the peers are spending, our institutions are spending 90 cents.

Research Program - Includes activities intended to produce one or more research outcomes, including the creation of knowledge, the organization of knowledge, and the application of knowledge.

Restricted Use Funds - One of two major sources of funding of Regents institutions' operating budgets; restricted use funds include all revenue from: gifts, grants and contracts from federal, state, local, and private sources; student fees other than tuition; all income from the operations of auxiliary enterprises; and all other revenues not designated as general use funds.

Retirements – Retirements among tenured and tenure track ranked faculty during the most recently completed fiscal year.

Scholarships/Fellowships Program - Includes financial assistance provided to students in the form of grants and scholarships.

Service Clearing Operations - Self-supporting operations, such as computing, printing, central stores, and central motor pool, which provide services for a fee to other institutional units.

Shrinkage - A budgeted reduction in the institution's total gross salary budget to allow for salary savings caused by employee turnover. Shrinkage is budgeted by the institutions based upon percentage rates established by the Division of the Budget, as modified by the Legislature.

State General Fund - The fund to which much of state tax revenues are deposited and the fund from which the Regents institutions receive virtually all state tax support for their operating budgets.

Student Service Program - Includes activities designed to contribute to the emotional and physical well-being of students; such activities include social/cultural development, counseling/career guidance, financial aid administration, student recruitment/admissions/records, and student service administration.

Tenure Appointments – Total full time instructional faculty members who are either tenured or are in positions which lead to consideration for tenure.

Tenured Persons – Total full time instructional faculty who have tenure.

Total Salaries – The total fiscal year gross salary amount effective July 20 for faculty rounded to the nearest whole dollar. Exclusions in the total are payments for extra loads, summer teaching, and other stipends. The full salary amount for departmental chairmen is included in this total.

Unclassified Salaries - Salaries of unclassified employees, i.e. employees whose appointment and salaries are determined either by the Board of Regents or the institution's administration. Unclassified employees include faculty, presidents, the chancellor, most top-level administrators, and all other employees who are not classified employees, or the equivalent.