The annual budget for FY19 is $139 million. With that budget, comes the fiduciary responsibility to manage funds in accordance with University policies and state and federal laws. Most funds are used at a department or program level and therefore, it is necessary to have departmental budget managers who understand the activities of the department or program deeply involved in the process. Budget managers approve expenses and other transactions, budget and forecast for future years, and monitor actual activity against the budget. This manual has been established to help departmental budget managers understand and execute their role and responsibilities as it relates to their department budget.

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Definitions:

**Budget Manager** – the individual responsible for managing and monitoring a department’s financial activity in accordance with University policies. A budget manager is listed for each department in WISDM. An individual may have responsibility for more than one department.

**Encumbrance** – a contingent liability, contract, purchase order, payroll commitment, tax payable, or legal penalty that is chargeable to an account. It ceases to be an encumbrance when paid-out or when the actual liability amount is determined and recorded as an expense.

**Fiscal Year** – the annual budgeting and accounting period. The University of Wisconsin’s fiscal year runs from July 1 through June 30. When an abbreviation is used, the year refers to the calendar year in which the fiscal year ends. For example, FY19 refers to fiscal year July 1, 2018 through June 30, 2019.

**FTE** – Full Time Equivalent - FTE stands for full time equivalent. For employment purposes, FTEs for faculty and Instructional Academic Staff (IAS) appointments are based on an academic year and FTEs for non-faculty/IAS appointments are based on a calendar year (2080 hours).

**Fund** – In fund accounting, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

**Fund accounting** – an accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

**General Purpose Revenue (GPR)** - Monies collected from state taxpayers. Funds 102, 104, 109, 402, 403, and 406 are GPR funds commonly used on campus.

**IAS** – Instructional Academic Staff – associated lecturers, lecturers, senior lecturers, distinguished lecturers

**Incremental Base Budgeting** – used for GPR accounts. At UWRF, the new year’s budget starts with last year’s budget allocation for S&E, capital, limited term employees, student assistance, and salary budget for continuing permanent employees. Any new funds must be requested and approved as part of the annual budget process.

**New Student fee** supports all orientation and transition programs for new students, including, but not limited to: New Student Registration, Week of Welcome, and Academic Day.

**Program Revenue (PR)** - Monies which are collected for such things as user charges, tuition, product sales, or reimbursement for costs of services provided. Funds 128, 131, 136, and 189 are commonly used on campus. Special course fees are program revenue.
Segregated fees are charges in addition to instructional fees assessed to all students for student services, activities, programs and facilities that support the mission of UW-River Falls. Segregated fees are divided into two categories: allocable and non-allocable.

Allocable segregated fees provide substantial support for campus student activities and services that are allocated by students through Student Senate, in consultation with the Chancellor and subject to final confirmation from the Board of Regents.

Non-allocable segregated fees are used to support long-term commitments for fixed financial obligations, ongoing operating costs of university buildings. Students make a recommendation to the Chancellor, who selects the campus amounts, and is subject to final confirmation from the Board of Regents.

S&E – Supplies and Expenses

Student Assistance – wages for student employees

Transfer Student fee supports all orientation and transition programs for transfer students, including, but not limited to: Transfer Student Registration, Week of Welcome, and Academic Day.

User fees support programs that provide auxiliary service or goods, but assessment of user fees is limited to those persons utilizing those goods or services, (e.g. room, board and parking.)

WISDM – the database tool we use to view budgetary and accounting data from our Shared Financial System.

Background

What Is A Budget?

A budget is:

- A forecast of the planned revenues, spending, and savings.
- A tool for the allocation of financial resources.
- A tool that promotes good management by addressing needs and priorities of campus.
- A method of communication to show how expenses support our mission.
- A reflection of our values as an institution.
- A tool to enhance financial accountability, oversight, and communication.
What Is The Difference Between Budgeting and Accounting?

People sometimes confuse budgeting with accounting.

<table>
<thead>
<tr>
<th>Accounting</th>
<th>Budgeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deals with financial transactions that have already happened</td>
<td>Aims to predict what will happen financially</td>
</tr>
<tr>
<td>Looks backwards in time</td>
<td>Looks forward in time</td>
</tr>
</tbody>
</table>

Accounting deals with recording, summarizing, interpreting, and reporting financial transactions. Accounting asks questions such as:

1. Where did we spend our funds?
2. What revenue did we generate?

Budgeting is typically about predicting the future. For PR accounts, we need to look into the future and predict the financial consequences of business decisions. Budget asks questions such as:

1. How much revenue will we generate?
2. How will be spend our funds?
What Is Redbook?

Redbook is the term used to reference the annual budget summaries for UW System. The term Redbook comes from the fact that when published in hard copy, the budget summary has traditionally had a red cover. Redbook is available on the University of Wisconsin System Budget and Planning website. Print copies of the Redbooks are located in the main library at all UW System institutions. Redbook contains the budget summaries for the University and for the individual institutions (an example is included below for UWRF for 2015-16).

![Budget Summary](image)

---

**UNIVERSITY OF WISCONSIN - RIVER FALLS**

**2015-16 BUDGET SUMMARY**

<table>
<thead>
<tr>
<th>ACCOUNTING CLASSIFICATION</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES AND WAGES</td>
<td>38,555,464</td>
</tr>
<tr>
<td>FRINGE BENEFITS</td>
<td>17,886,040</td>
</tr>
<tr>
<td>SUPPLIES AND EXPENSE</td>
<td>31,242,668</td>
</tr>
<tr>
<td>SALES CREDITS</td>
<td>-5,513,490</td>
</tr>
<tr>
<td>CAPITAL</td>
<td>2,412,266</td>
</tr>
<tr>
<td>AIDS TO INDIVIDUALS</td>
<td>39,166,062</td>
</tr>
<tr>
<td>SPECIAL PURPOSE</td>
<td>10,734,551</td>
</tr>
</tbody>
</table>

TOTAL BUDGET (INCLUDING ONE-TIME USE OF TUITION BALANCES) | 134,483,541 |

**APPROPRIATIONS**

**GENERAL PROGRAM OPERATIONS - GENERAL PURPOSE REVENUE (111)**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL PURPOSE REVENUE (102)</td>
<td>12,656,659</td>
</tr>
<tr>
<td>ENERGY COSTS (109)</td>
<td>2,158,236</td>
</tr>
<tr>
<td>MINORITY AND DISADVANTAGED PROGRAMS (402)</td>
<td>211,216</td>
</tr>
<tr>
<td>ADVANCED OPPORTUNITY PROGRAM (403)</td>
<td>81,602</td>
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<tr>
<td>LAWTON MINORITY UNDERGRAD RETENTION GRANT PGM (406)</td>
<td>98,005</td>
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</table>

SUB-TOTAL | 15,165,778 |

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
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<tbody>
<tr>
<td>ACADEMIC STUDENT FEES (131)</td>
<td>35,590,915</td>
</tr>
<tr>
<td>ACADEMIC STUDENT FEES-FULL FEE CREDIT (131)</td>
<td>-2,066,089</td>
</tr>
</tbody>
</table>

TOTAL GENERAL PROGRAM OPERATIONS - GENERAL PURPOSE REVENUE | 48,690,604 |

**PRINCIPAL REPAYMENT AND INTEREST (110)** | 5,780,659 |

**GENERAL PROGRAM OPERATIONS (121)**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUXILIARY ENTERPRISES (126)</td>
<td>27,026,237</td>
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<tr>
<td>ACADEMIC STUDENT FEES - FULL FEE CREDIT (131)</td>
<td>2,066,089</td>
</tr>
<tr>
<td>OTHER OPERATING RECEIPTS (136)</td>
<td>3,537,736</td>
</tr>
<tr>
<td>ACADEMIC STUDENT FEES - ONE-TIME USE OF BALANCES (231)</td>
<td>500,000</td>
</tr>
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</table>

SUB-TOTAL | 33,130,122 |

**SELF-AMORTIZING FACILITIES PRINCIPAL AND INTEREST (124)**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
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<tbody>
<tr>
<td>PRINCIPAL REPAYMENT AND INTEREST - SELF SUPPORTING (123)</td>
<td>4,944,892</td>
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**GIFTS AND NON-FEDERAL GRANTS AND CONTRACTS (133)**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
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<tr>
<td>GIFTS AND DONATIONS - GENERAL (133)</td>
<td>464,500</td>
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<tr>
<td>GIFTS - GENERAL (233)</td>
<td>277,978</td>
</tr>
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</table>

SUB-TOTAL | 722,478 |

**FEDERAL AID (154)**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
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<tbody>
<tr>
<td>FEDERAL AID - SPECIAL PROJECTS (144)</td>
<td>1,856,033</td>
</tr>
<tr>
<td>FEDERAL AID - WORK STUDY (145)</td>
<td>444,312</td>
</tr>
<tr>
<td>FEDERAL AID - SUPPLEMENTAL EDUC OPPORTUNITY GRANTS (146)</td>
<td>327,547</td>
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<tr>
<td>FEDERAL AID - PERKINS LOANS (147)</td>
<td>1,202,249</td>
</tr>
<tr>
<td>FEDERAL AID - FELL GRANTS (148)</td>
<td>7,250,000</td>
</tr>
<tr>
<td>FEDERAL AID - FEDERAL DIRECT STUDENT LOANS (149)</td>
<td>30,000,000</td>
</tr>
<tr>
<td>FEDERAL INDIRECT COST REIMBURSEMENT (150)</td>
<td>134,665</td>
</tr>
</tbody>
</table>

SUB-TOTAL | 41,214,756 |

TOTAL BUDGET (INCLUDING ONE-TIME USE OF TUITION BALANCES) | 134,483,541 |

TOTAL ONGOING BUDGET (EXCLUDING ONE-TIME USE OF TUITION BALANCES) | 133,983,541 |
Accessing Your Budget

How Do I Get Access To WISDM?

WISDM is the database tool we use to view budgetary and accounting data from our Shared Financial System. Access to WISDM may be granted to all UWRF employees. If you need access, please email accountingservices@uwrf.edu and copy your supervisor in your request.

How Do I Find Out Which Account(s) I Am Budget Manager For?

In WISDM, you can perform a search for the accounts for which you are the budget manager. At the main menu, select Departments Search. Change the drop-down box by Manager to “starts with” or “contains” and enter your last name.

What If The Wrong Budget Manager Is Listed?

To change a budget manager on an account, contact accountingservices@uwrf.edu. Be sure to copy the previous and new budget managers listed on the account.

Getting Help Understanding Your Budget

1. Budget managers of academic departments may seek help from program assistants, dean assistants, deans of their college, Controller, and the Chief Business Officer.
2. Budget managers of non-academic GPR departments may seek help from their supervisor, Controller, and the Chief Business Officer.
3. Budget managers of student affairs departments may seek help from program assistants or directors of their areas. Questions that cannot be answered by the director should be sent to the Campus Budget and Policy Analyst.

**Getting Help Understanding WISDM**

There is a WISDM training manual on the Accounting Services website. The following topics are included in the manual:

- Logging in
- Department search
- Rollup reports
- Looking up transactions, purchase orders, and encumbrances
- Payroll appointments, encumbrances, salary and fringe searches
- Chart of accounts terminology (fund code, program code, department number, project number, and account code)

You will also find on the Accounting Services website the procedures on how to perform expense, revenue, and budget transfers.

**Roles and Responsibilities**

**What Are My Responsibilities as Budget Manager?**

The budget manager is responsible for

1. Review of the department revenue and expenses to ensure the account is not overdrawn.
2. Review of the department revenue and expenses to ensure the revenue and expenses coded to the department are accurate
3. Review ending fund balance or ending cash balance and develop a spend-down plan if either balance exceeds 12% of the prior-year expenses.
4. Review ending fund balance or ending cash balance and if the balance of the department is negative, develop a plan to eliminate the negative balance in a reasonable period of time.

**GPR vs PR**

**GPR Department Budget Managers**

The following terms are used in GPR budgets:

*Funds 102, 104, 109, 402, 403, 406.* Fund 102 is primarily used to support our academic mission.
Revenues - For GPR funds, you will not see revenue listed. The budget listed indicates the funding you have to spend.

Expenses - Budget may be entered for salaries, travel, supplies and expenses (S&E), and capital. A budget for fringe benefits is not provided for GPR departments. If you have received budget for salaries, the corresponding fringe benefits will be covered.

Encumbrances - Contracted salaries are included in encumbrances through the end of the fiscal year. S&E and Capital purchases may be encumbered when a purchase order is issued.

Sales Credits (Internal) - used to record payments received from the sale of supplies and services furnished to another UW institution or department. Use for copying services, printing/duplicating and inter-institutional agreements. Frequently referred to as chargebacks.

Sales Credits (External) - used to record payments received from the sale of supplies and services furnished to other state agencies or the general public.

Year End Balance – Any budgeted funds that were not spent during the fiscal year are referred to as a year-end balance. Unless carry-forward plan is approved, balance is zeroed out at year end. Negative balances may be carried forward and offset with budget in the next fiscal year.

**PR Department Budget Managers**

The following terms are used in PR budgets:

Revenues - For non-GPR departments, revenues are listed when received. Most departments will not have a budget for revenue. However, you should consider the amount of revenue expected to be generated for the fiscal year as your budget.

Expenses - Budget may be entered for salaries, fringe benefits, travel, supplies and expenses (S&E), and capital. Budgets for PR departments are projections and are not actual allocations. Regardless of what the budget is for a PR department, the total expenses should not exceed actual cash for the fiscal year. Actual cash is the combination of the account’s beginning cash balance plus any new revenues earned by the account. Includes all direct and indirect costs (support for central services through overhead assessments, insurance, etc.)

Encumbrances - Contracted salaries are included in encumbrances through the end of the fiscal year, but fringes are not. S&E and Capital purchases may be encumbered when a purchase order is issued.

Year End Balance - Year-end cash balance is carried forward to beginning balance of following fiscal year.

**Fulltime Equivalent (FTE)**

FTE stands for full time equivalent. For employment purposes, FTEs for faculty and Instructional Academic Staff (IAS) appointments are based on an academic year and FTEs for non-faculty/IAS appointments are based on a calendar year (2080 hours). FTEs are allocated by UW System. The
number of FTEs for GPR are limited. To date, the number of FTEs for PR are not limited. See UWRF Administrative Policy AP-06-112 Centralized Position Management Policy.

How Do I Calculate Fringe Benefits?

Fringe benefit rates are listed on the Grants and Research website. These rates include the employer’s contribution to retirement, health insurance, FICA and Medicare FICA, unemployment compensation, workers’ compensation, income continuation insurance, life insurance, and an amount for lump-sum payouts of vacation and sabbatical time accrued. The rates vary depending on employment classification. Fringe benefits are not budgeted for GPR funds. If you have budgeted salaries for GPR, the fringe benefits are covered. Fringe benefits are budgeted for PR and typically use a percentage based on employee classification. However, PR departments pay actual fringe benefits earned by the employee.

Carry-forward of funds

Funds are automatically carried over from year to year for PR departments. Carry over of GPR funds must be requested using the Budget Carry-Forward Process for Fund 102 on the Budget Office website.

Annual Budget Process - GPR

Websites: https://www.uwrf.edu/Budget/Budget-Cycle.cfm  Budget  
https://www.uwrf.edu/PathwayToDistinction/  Strategic Plan

For GPR accounts, we use incremental base budgeting. At UWRF, the new year’s budget starts with last year’s budget allocation for S&E, capital, limited term employees, student assistance, and salary for continuing permanent employees. The Annual Budget Process is used to distribute new funding or reallocate funds. As the University strives to achieve its Strategic Plan, the annual budget process is an integral part of identifying the best use of limited resources. Each year colleges, academic affair units, and student and institutional support units are asked to identify funding needed to meet our strategic goals. These requests will be reviewed by the Provost and Chancellor’s Cabinet with their recommendations being submitted to the Budget Review and Recommendation Committee for review and consideration. The Committee recommendations are submitted to the Chancellor for final budgetary approval. In addition, all stakeholders are invited to submit funding requests for university-wide strategic initiatives. These proposals are submitted to the Strategic Plan Progress Committee who submits their final recommendations to Faculty Senate and the Chancellor for final budgetary approval. The Chancellor communicates the final budget to the campus.

Timeline - A detailed timeline is provided on the Budget Office website, but in general:

July 1 – fiscal year begins. Review beginning balance of department(s) and budget, and adjust plans to meet budget expectations. Continuously monitor budget throughout the year to meet financial goals. Typically, the budget for the current fiscal year is loaded in early to mid-August.
Fall – planning for next year’s budget begins. Strategic plan initiatives and budget requests for funding for the next fiscal year are submitted. The process for proposing initiatives to be funded as part of the strategic plan is located on the Pathway to Distinction website. The form and instructions to request funding through the Annual Budget Process are located on the Budget Office website.

Fall – Budget Office personnel meets with Campus units to review GPR budgets. Budget Office personnel meet with PR departments, reviews multi-year plans for capital, maintenance, and operating budgets

November/December – the Strategic Plan Progress Committee (SPPC) meets and reviews initiatives. SPPC submits initiatives to the Faculty Senate for a vote and to the Chancellor for consideration/approval.

Early Spring Term – Student Senate reviews budgets for segregated fees and approves or makes recommendations to the Chancellor.

February/March – the Budget Review and Recommendation Committee meets to review budget requests and make a recommendation to the Chancellor.

Early April – budget is due to UW System

June Board of Regents Meeting – budget is reviewed.

Summer – budget is communicated to campus by the Chancellor and loaded to WISDM.

Late summer – fund balances are reported to the Board of Regents in accordance with UWRF Administrative Policy AP-02-108.

**Annual Budget Process - Segregated Fee and User Fee**

The process for reviewing and recommending increases or decrease to segregated fees and user fees is reviewed and agreed upon by the Chancellor and Student Senate annually.

Late Fall – Directors of PR departments begin planning the following fiscal year budget. The Budget Office provides guidance on budget building cost factors and enrollment projections. Each department is encouraged to align budgets with actual expenditures.

Fall Semester - Student Senate assigns each fee to a subcommittee for an in-depth review. The Director of each department that collects a segregated fee or user fee will make a budget presentation that includes a revised current year budget, a proposed budget for the following fiscal year, and a recommendation to the subcommittee for any changes to the fee for the following year.

Early February – Student Senate subcommittees complete their review and makes a recommendation to the Student Senate.

March - Directors present their budgets to the Student Senate. Student Senate approves changes to allocable segregated fees and makes a recommendation to the Chancellor for non-allocable segregated fees, user fees, and new student/transfer fees.
Mid-March - Chancellor reviews increases or decreases to non-allocable segregated fees and user fees.

Late March - PR budgets are submitted to UW-System early April.

June Board of Regents Meeting – Board of Regents reviews and approves requests for increases to segregated fees and user fees.

Late summer – fund balances are reported to the Board of Regents in accordance with UWRF Administrative Policy AP-02-108.

Types of Revenue

There are several types of revenue available to us and many are governed by UW System policies.

**Application Fees** – set by the Board of Regents. Application fees can differ between undergraduate and graduate programs. As of June 2016, all UW system campuses, except for UW Madison and UW Milwaukee, have the same fee for undergraduate application.

**Cooperative Educational Fee Schedules** – UW System Policy 830 – governs interinstitutional, agreements involving a degree/major where such cooperative academic programming between two or more institutions will 1) enhance the quality of, or access to, academic programs available to students in a locality; and 2) reduce costs and result in increased efficiencies in registration, billing record keeping, and related administrative procedures.

**Differential Tuition** – Regent Policy Document 32-7 - an amount charged on top of base tuition to support additional services and programming for students at a particular institution. Falcon Promise is a differential tuition initiative at UWRF. See UWRF website for more information.

**Extramural Support for Instructional Programs** – UW System Policy 344 – governs agreements entered into with extramural sponsors to provide instructional credit services to a particular group of students.

**General Purpose Revenue (GPR)** – represents monies collected from state taxpayers. Funds 102, 104, 109, 402, 403, and 406 are GPR funds commonly used on campus.

**Gifts** – the UWRF Foundation is a non-profit 501(c)3 organization. Gifts made to UWRF through the UWRF Foundation are considered charitable contributions and are tax deductible. See UWRF Foundation website for more information.

**Grants and Research** – the UWRF Grants and Research Office helps faculty and staff obtain external funding from a variety of sources including agencies of the federal government, UW System, foundations, corporations, and others. See UWRF Grants and Research website for more information.

**Miscellaneous Revenue** – examples include sales tax collected for remittance to local city governments, or county or state sales tax paid to State Department of Revenue.

**Program Revenue** - PR represents monies which are collected for such things as user charges, tuition, product sales, or reimbursement for costs of services provided. Funds 128, 131, 136, and 189 are commonly used on campus.
Sales – amounts received for the sale of merchandise or memberships, either tax exempt sales or sales requiring the collection of sales tax.

Sales Credits (Internal) – used to record payments received from the sale of supplies and services furnished to another UW institution or department. Use for copying services, printing/duplicating and inter-institutional agreements. Note: Auxiliary enterprise receipts must be coded as revenue and not as a sales credit. Internal service department receipts must be coded as sales credits. Frequently referred to as chargebacks.

Sales Credits (External) – use to record payments received from the sale of supplies and services furnished to other state agencies or the general public. Note: Program revenue funded department receipts must be coded as revenue.

Segregated University Fees – UW System Policy 820 – Segregated university fees are charges, in addition to instructional fees, assessed to all students for student services, activities, programs and facilities that support the mission of UW System institutions.

Special Course Fees – UW System Policy 825 – Institutions may assess special course fees to pay for certain instructional costs that are not covered by the institutions’ regular instructional budget. See UWRF Business and Finance Office website for more information. Special course fees are considered program revenue.

Student Technology Fee Expenditures – UW System Policy 815 – a tuition surcharge intended to provide students with additional technology support.

Study Abroad Programs – UW System Policy 810 – governs educational programs that take place outside the geographical boundaries of the United States. This includes both credit and noncredit programs.

Transfers - represents transfer of money in support of a formal agreement between either another UW institution or department for jointly funded projects, supplies or services.

Tuition and Fees Policies for Credit Instruction – UW System Policy 805 – Academic student fees and tuition for credit instruction are set by the Board of Regents in adopting the annual operating budget, except that the Board of Regents has delegated to the President the authority to approve special service-based pricing for some programs and the UW institutions are authorized to establish pricing for distance education and certain other programs on a cost recovery bases.

User Fees – UW System Policy 316 Appendix 1 - used to support the following auxiliaries: food services, bookstore sales, retail sales (merchandise and services that are not directly related to instruction, research or public service), parking services, and housing services.