

A&M-SA Glossary of Budget/Finance Related Terms

Agency Funds: Funds that are managed by the university but actually belong to another entity. They are not included in our financial statements. Examples: Texas A&M San Antonio Foundation, Student Organizations, etc.

Auxiliary Funds: Revenues generated by or collected from the auxiliary operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are food services, college stores, parking, and recycling activities.

Base Budget: Permanent operating budget given to a unit to continuously carry out a basic ongoing mission from one fiscal year to another.

Benefits: Reference is to what is commonly known as "staff" or "employee" benefits, i.e.: Social Security (OASDI), retirement (TRS), health coverage, dental coverage, vision, etc.

Centrally Managed Resources: Activities that are essential to the operation of the campus and are the financial responsibility of the University at large. Examples would be: Employee benefits and employer payroll taxes, Workers' Compensation, Industrial Disability, risk management and risk pool premium.

Deferred Maintenance: Resources allocated for specific campus projects that are designed to continue the usefulness of a facility at its current or originally designed level of service.

Designated Tuition (Local Tuition): Funds collected from students in exchange for providing educational classes. This revenue can be used for general operations and the university can carry forward balances.

Fiscal Year: The fiscal year is September 1st 20XX to August 31st 20XX.

Fixed Cost: A cost that does not change with an increase or decrease in the amount of goods or services produced. Examples include salary expense, benefits, lease agreements, other long-term contractual obligations, etc.

One-Time Funding: Funds allocated on a one-time basis often for a designated project or use. Funds may be allocated in subsequent fiscal years but the funds are not intended to become a permanent addition to the recipient(s) base budget.

Reserves: Balances that remain after the close of the fiscal year that can be used in subsequent fiscal years. Some balances are restricted as to use while others can be used for general operations.

State Appropriations – (General Revenue Fund, E&G, Fund 1): Funds granted to the university through the legislative process under the General Appropriations Article but held in the state treasury. The total amount of funding is a combination of operations support, special item support, infrastructure support, etc. Some of the amounts are a sum certain while others are funded based on a formula, hence

the term “formula funding”. Most funding can be used for general operations but the balance does not carry forward from year to year.

State Appropriations – (General Revenue Fund, Dedicated Funds, Other E&G, Fund 2): These funds come from the collection of state mandated tuition and fees and are required to be held in the state treasury. The funds can be used as necessary to operate the university and carry over from year to year until expended.

University Services Fee (USF): The University Services Fee replaced the following fees: academic advising, library services, transcripts, student IDs, distance learning, campus safety and security, transportation, information technology, student services, course and energy fees. Although these fees were absorbed by the University Services Fee, we are authorized to use this fee in any way needed to operate the university.

Tuition Set Aside funds: Texas Legislature requirement that all public universities set aside a certain amount of every student’s tuition each semester in order to fund needs-based financial assistance programs for Texas residents. The Texas Public Education Grant (TPEG) requires 15% of the institutions state mandated tuition to be set aside and go into a University’s tuition grant account and for Emergency Loans. Five percent of designated tuition goes to the Texas Higher Education Coordinating Board for the Texas Be-On-Time Loan Program.

Temporary Funding: Refers to "One-Time Funding."

National Association of College and University Business Officers Functional Classifications:

Academic Support: This category includes support services for the institution’s primary missions: instruction, research, and public service. Examples are libraries, museums and galleries, educational media services, academic computing services. Ancillary support, academic administration, academic personnel development, course and curriculum development.

Institutional Support: This category includes 1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; 2) fiscal operations, including the investment office; 3) administrative data processing; 4) employee personnel and records; 5) logistical activities that provide procurement, storerooms, printing, and transportation services to the institution; 6) support services to faculty and staff that are not operated as auxiliary enterprises; and 7) activities concerned with community and alumni relations, including development and fundraising. Examples are executive management, fiscal operations, general administration and logistical services, administrative computing services and public relations/development.

Instruction: This category includes all activities that are part of an institution’s instructional program. Included are credit and noncredit courses for academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions; and community education. Also includes departmental research and sponsored instruction.

Operation & Maintenance of Plant: This category should include the operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises and independent operations. Examples are physical plant administration, building maintenance, custodial services, safety, security, space management, occupational health, utilities, landscape and grounds, major repairs and renovation.

Public Service: This category includes identified activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples are community services, cooperative extension services, and public broadcasting services.

Student Services: This category should include admissions and registrar offices 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 instructional program. Examples are student services administration, social and cultural development, counseling and career guidance, financial aid administration, student admissions, student records and student health services.