**GPR vs PR**

### GPR = General Program Revenue
Tax payer dollars received from the State, for budgeted funding. Common GPR funds are:

| 102 | General Program Operations |
| 109 | Energy Costs |

*Only these funds can intermix. Fringe benefits are covered by the State.*

### PR = Program Revenue
Program Revenue funds are self-sustaining, meaning these activities generate their own revenue. The revenue is anything earned on campus or earned from a source other than State. Revenue sources include student fees, user charges and sales. Commonly used PR funds are:

| 128 | Auxiliary |
| 136 | General Operations |
| 189 | Extension Student Fees |
| 131 | Academic Student Fees |
| 233 | Gifts |

| 133 | Non-Federal Grants & Contracts |
| 144 | Federal Grants & Contracts |
| 145 | Federal Aid – Work-study |
| 150 | Federal Indirect Cost Reimbursement |

*Generally 128/131/136 funds have freedom of movement between each other since they are in the same “Block” of funds. Fringe benefits must be covered by the PR fund.*

*The funds should be used for the intended purpose to ensure flexibility is not abused. One time excess cash balance shifts can occur, but never an annual allocation or purposeful cash accumulation for the purpose of reallocation.*
### FY16 Budget Targets as of Feb. 2015

<table>
<thead>
<tr>
<th>Division</th>
<th>Current</th>
<th>% of GPR Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Chancellor</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chancellor</td>
<td>465,221</td>
<td>12%</td>
</tr>
<tr>
<td>Advancement</td>
<td>121,336</td>
<td>1%</td>
</tr>
<tr>
<td>Marketing</td>
<td>343,156</td>
<td>1%</td>
</tr>
<tr>
<td>Senate</td>
<td>60,373</td>
<td>0%</td>
</tr>
<tr>
<td>Communications</td>
<td>338,085</td>
<td>1%</td>
</tr>
<tr>
<td>Learning and Tech</td>
<td>3,092,193</td>
<td>7%</td>
</tr>
<tr>
<td>PARQ</td>
<td>323,902</td>
<td>1%</td>
</tr>
<tr>
<td>Human Resources</td>
<td>685,314</td>
<td>1%</td>
</tr>
<tr>
<td><strong>ASA</strong></td>
<td></td>
<td>73%</td>
</tr>
<tr>
<td>Provost</td>
<td>748,786</td>
<td>2%</td>
</tr>
<tr>
<td>Asst. Vice Chancellor</td>
<td>1,570,185</td>
<td>3%</td>
</tr>
<tr>
<td>CAHSS</td>
<td>6,314,036</td>
<td>14%</td>
</tr>
<tr>
<td>CEHHS</td>
<td>6,535,542</td>
<td>14%</td>
</tr>
<tr>
<td>COM</td>
<td>4,481,661</td>
<td>10%</td>
</tr>
<tr>
<td>STEM</td>
<td>8,894,041</td>
<td>19%</td>
</tr>
<tr>
<td>Student Services</td>
<td>1,269,481</td>
<td>3%</td>
</tr>
<tr>
<td>Library</td>
<td>1,757,009</td>
<td>4%</td>
</tr>
<tr>
<td>Discovery</td>
<td>505,881</td>
<td>1%</td>
</tr>
<tr>
<td>Enrollment</td>
<td>1,581,886</td>
<td>3%</td>
</tr>
<tr>
<td><strong>ASLS</strong></td>
<td></td>
<td>15%</td>
</tr>
<tr>
<td>Vice Chancellor</td>
<td>497,068</td>
<td>1%</td>
</tr>
<tr>
<td>Business and Financial Srvs</td>
<td>806,841</td>
<td>2%</td>
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<tr>
<td>Physical Plant</td>
<td>4,322,688</td>
<td>9%</td>
</tr>
<tr>
<td>Athletics</td>
<td>761,603</td>
<td>2%</td>
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<tr>
<td>Student Life</td>
<td>5,946</td>
<td>0%</td>
</tr>
<tr>
<td>Health &amp; Safety (Police)</td>
<td>728,151</td>
<td>2%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>46,210,385</td>
<td>100%</td>
</tr>
</tbody>
</table>

Includes both salaries and service & supplies.
UW-Stout has the authority to charge two types of tuition.

**Standard Tuition**
Academic student fees and tuition for instruction set by the Board of Regents in adopting the annual operating budget. Standard tuition is included in our GPR budget allocation from the State.

*Under current state budget, resident undergraduate tuition is frozen (includes undergraduate CI tuition.) All other tuition rates are not frozen.*
Customized Instruction (CI)
Authority to charge market rates (at least 150% of current tuition rates) for specially designed or customized programs, certificates, and courses developed to meet the needs of business and industry. Driven by market demand and delivered to professionals in the field. The courses will be provided in alternate time frames and may be in person, at a distance – on or off campus. Student credit hours and tuition revenue generated will be beyond that from the core student population.

(CI doesn’t mean Online)

Access To Learning (ATL)
Stout Student Association resolution approved by the Board of Regents to charge 5% for resident and non resident undergraduate and graduate students. (Built into tuition in the billing system) UW-Stout students are to directly benefit from the use of the funds by using ATL funds toward:
Extending access to labs and student support services, increasing student work experience and research opportunities, expanding cooperative education programs, eliminating special course fees, discounting childcare and increasing services for students with disabilities, etc.

Differential Tuition
Any tuition rate that is different than the standard tuition set by the Board of Regents.
Tuition and Fees

**Differential Tuition**
- Fund 131

**Standard Tuition**
- Fund 131

**Extension Tuition**

**Access to Learning (ATL)**
- Fund 131

**Customized Instruction (CI)**
- Fund 131

**UW-Stout**
- Fund services designated by the fee (Restricted)
  - E-Stout (undergraduates)
  - Textbook Rental
  - Segregated Fees
  - Special Course Fees

**UW-System**
- Funds are used to meet UW-Stout “Tuition Target”

**UW-Stout**
- Tuition Target contributes to GPR (102) Budget

**Auxiliaries Charged for Overhead**
- Centralized Service Assessment

**UW-Stout**
- GPR Budget (102 Block)
  - $47M Salaries/Supplies
  - $22M Fringe Benefits
  - $2M Utilities
  - $11M Debt Service on Buildings
  - $900K Minority/Disadvantaged
  - $83M State Support

Purple = Tuition and Fees charged to “regular” undergraduate students.
Customized Instruction Tuition

= full cost recovery
(direct costs + overhead)

CI Program Accounts 131
Revenue covers direct costs of instruction. Remaining balance is reallocated.

64% of Ending Cash Balances

Provost

20% of Ending Cash Balances

Program or Department (Dean’s Discretion)

20% of Ending Cash Balances

College (Dean)

University Overhead (Administrative Cost Assessment Account)
• 16.25% of annual revenues (percent will be calculated annually)
• Indirect costs, general administrative support, dean’s office support, and departmental administration.
• Allocated by the Chancellor to cover administrative functions and one-time administrative expenses

Provost’s Academic Support
• 10% of annual revenues
• Used for market research, new program development, course development, transforming courses/programs to online delivery, faculty training and professional development, assessment of customized instruction programs, and student services.

CI Coordination
• 10% of annual revenues (percent will be calculated annually)
• University-wide account – reimburses up to actual expenses in 315006 (Stout Online)
• Funding will provide support to students, program directors and campus for a centralized approach to Customized Instruction coordination including marketing Stout Online, instructor support, student support, course set-up management, and credit card merchant charges.
External Support

Gifts
Funds 233
Restricted by donor intent

Grants/Contracts/Coop. Agreement
Funds 133,144
Restricted

Indirect Cost Assessment
Fund 150

External Sales/Charges
Funds 136,128
Unrestricted

Administrative Cost Assessment (ACA)
Fund 136

Gift-in-kind: Microscope donated by a business to UW-Stout Biology Department.

Donation of money made by a business to support travel expenses of construction students.

Donations for scholarships.

Department of Ed Trio Grants

MOC Manufacturing Outreach Center

4YK Agreement with School District of Menomonie Area

Memorial Student Center catering and room rental for a wedding

Applied Research Center hired for an external survey

Voc Rehab hired for an external assistive technology assessment.