

# The University of Wisconsin System



## Position Management Reporting

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### SUMMARY

This document outlines the requirements for authorizing, monitoring, and reporting positions in the University of Wisconsin System. The principal elements include:

- the statutory requirements highlighting the compliance reports that must be submitted to state government for both GPR and non-GPR positions, the management flexibility available to the Board of Regents, and the impacts of increasing GPR funded authorized position levels; and
- the parameters surrounding position reporting, including the details of the types of positions reported to the state, the type of information shared with institutions, and the expectations for institutional responsibility.

### BACKGROUND

UW-System Administration uses system wide payroll information to create reports for the Department of Administration, the co-chairpersons of the Joint Committee on Finance, and UW System institutions.

### MANAGEMENT and REPORTING

#### A. Statutory Provisions

**Section 16.505(2p) (GPR):** Grants the Board of Regents and the Chancellor of the University of Wisconsin-Madison authority to create or abolish a full-time equivalent (FTE) academic staff or faculty position or portion thereof from revenues appropriated under s. 20.285 (1)(a). The Secretary of the Department of Administration (DOA) and the President of the UW System signed a memorandum of understanding (MOU) on November 30, 2001, as required to grant authority to the UW System under this provision. The MOU states that institutions will be responsible for all fringe benefits of any newly created GPR-funded positions above the institution's budgeted salary line. The Board of Regents or Chancellor shall report annually no later than September 30 to DOA and the co-chairpersons of the Joint Committee on Finance concerning the number of full-time equivalent (FTE) positions created or abolished by the Board of Regents or Chancellor under this subsection during the preceding fiscal year.

**Section 16.505(2m) (Non-GPR):** Grants the Board of Regents and the Chancellor of the University of Wisconsin-Madison authority over the creation and deletion of non-GPR positions. A report concerning the number of full-time equivalent positions created or abolished under this authority shall be submitted annually to the Department of Administration and the co-chairpersons of the Joint Committee on Finance. The report shall be submitted no later than November 1<sup>st</sup> and shall be based on October 1 payroll.

## **B. Position Reporting**

Position reporting shall occur in a manner under the parameters defined below:

- i. The annual Position Reports as required under ss. 16.505(2m) and 16.505(2p) will represent the filled and authorized number of FTE positions by revenue type. The report, which is prepared by UWSA, starts with the annual budget allocation, and is adjusted for institutional reallocations under ss. 16.505(2m) and 16.505(2p).
- ii. In addition to the reports sent to the Department of Administration and the Joint Committee on Finance, UWSA prepares individual reports for each institution that exhibit filled and authorized position levels by fund group as well as adjustments to those levels.
- iii. Institutions are responsible for monitoring authorized position levels and vacancy rates by fund source.
- iv. Position reporting shall be applied to: Faculty, Academic Staff, and Limited Appointees (FAASLI); Employees-in-Training; Student Assistants; and all permanent and project University Staff (see [UPS Operational Policy TC 2: Title Definitions](#)). The following staff counts are excluded from position reporting: University Staff limited-term employees (LTE); FAASLI hourly staff (equivalent to university staff LTE); Faculty and Academic Staff with less than 50% FTE (ad hoc staff); fellows, scholars, and trainees; Student Hourly staff; and undergraduate interns. The filled position calculation shall be based upon the payrolled percent regardless of budget appointment (i.e. an academic year FAASLI employee appointment would be 100% in September and 0% in July).

## **C. Fund Sources**

There are five different fund groups utilized by UW System Institutions by which positions can be funded. Institutions build FTE into the annual budget on funds in those fund groups. At the beginning of a new position reporting year, the number of FTE budgeted on each fund in that

year's annual budget creates the beginning authorized level for each fund for position reporting. Below is a brief definition of each fund group and an overview of the position management procedures for each.

- i. **General Purpose Revenue (GPR):** general revenues collected by the state and available for appropriation by the Legislature for any purpose. General purpose revenues represent monies collected from state taxpayers, primarily through state sales taxes and individual and corporate income taxes. Once collected, all of these various sources of revenue are deposited into the state's general account (the general fund) and lose their identity as to original source. (Funds 100-104, 106, 109, 110, 112, 116, 117, 118, 119, 126, 171, 301, 402, 403, 406, 601)

The number of authorized FTE on GPR funds can only be changed through the annual budget process and cannot be increased through the position reporting process. UW Institutions who wish to increase FTE on GPR funds should contact the UW System Budget Office.

Fringe benefits for GPR positions come from a "pool" that covers GPR funded fringes for all institutions. If an institution were to exceed its authorized level of FTE, that institution would have to fund the fringe benefits for those excess FTE from its own internal sources. It is therefore important that institutions closely monitor their filled level (payrolled) of GPR FTE to ensure that the UW System never exceeds its authorized level.

- ii. **Program Revenue (PR):** monies which are credited to a specific appropriation account to finance an agency or a particular program or activity within an individual agency. Generally, these are revenues collected for such things as user charges imposed as license or inspection fees, tuition, receipts from product sales, or for reimbursement for the costs of services provided by the collecting agency to another state agency, a non-state organization, or individuals. (Funds 123, 128, 130-136, 138, 165, 189, 198, 228, 231, 233, 236, 533)

Unlike GPR funded positions, UW Institutions have position creation authority for PR funded FTE. If an institution's filled level were to exceed its authorized level for PR funds the authorized level would then be increased, through the position reporting process, to match the filled level.

Fringe benefits for PR positions are funded entirely by an institution's PR funding (i.e. there is no "pool"). It is therefore important, before creating new PR positions, that an institution ensure that it has appropriate funding to cover both salaries and fringe benefits for the position.

- iii. **Program Revenue – Service (PR-S):** monies which are transferred from one state agency (from any of its revenue sources) to a PR-S appropriation in another agency. (Funds 127, 137, 156, 157, 159, 166, 181, 183, 184, 185, 187, 620)

Unlike GPR funded positions, UW Institutions have position creation authority for PR-S funded FTE. If an institution's filled level were to exceed its authorized level for PR-S funds the authorized level would then be increased, through the position reporting process, to match the filled level.

Fringe benefits for PR-S positions are funded entirely by an institution's PR-S funding (i.e. there is no "pool"). It is therefore important, before creating new PR-S positions, that an institution ensure that it has appropriate funding to cover both salaries and fringe benefits for the position.

- iv. **Program Revenue – Federal (PR-F):** monies which are received by a state agency from a federal agency for specific program activities and which are deposited in a separate program revenue account of that agency created for the receipt and expenditure of such federal funds. (Funds 140-152, 199)

Unlike GPR funded positions, UW Institutions have position creation authority for PR-F funded FTE. If an institution's filled level were to exceed its authorized level for PR-F funds the authorized level would then be increased, through the position reporting process, to match the filled level.

Fringe benefits for PR-F positions are funded entirely by an institution's PR-F funding (i.e. there is no "pool"). It is therefore important, before creating new PR-F positions, that an institution ensure that it has appropriate funding to cover both salaries and fringe benefits for the position.

- v. **Segregated Revenue (SEG):** monies which, by law, are credited to a specific fund other than the general fund. Revenues from the distinct (segregated) fund may be used only for the statutorily-defined purposes of the fund. (Funds 161, 163, 169, 170, 172, 174, 188, 191)

Unlike GPR funded positions, UW Institutions have position creation authority for SEG funded FTE. If an institution's filled level were to exceed its authorized level for SEG funds the authorized level would then be increased, through the position reporting process, to match the filled level.

Fringe benefits for SEG positions are funded entirely by an institution's SEG funding (i.e. there is no "pool"). It is therefore important, before creating new SEG positions, that an institution ensure that it has appropriate funding to cover both salaries and fringe benefits for the position.