Portland State University
Divisional Budget Definitions

The definitions below are for the categories of expenditure shown on the PSU Divisional Budget Summary Reports. Additional definitions of Account Codes can be found at: OUS Fiscal Policy Manual (http://www1.ous.edu/owfp/plsql/fpm.result_list?p_val_defn=&p_ftvityp_code=).

**Unclassified Salaries & Wages** – The pay associated with positions that fall into several different categories; there are represented, unrepresented, and excluded positions in this group.

- **Faculty and Academic Professionals**: These are positions at .50 FTE or above in one of the following appointments:
  - Fixed term or tenure related with duties in teaching, conducting research or providing public service, or Fixed term only and placed in job families such as Advisor/Counselor, Program Administrator, Instructional Specialist or Education Technology Specialist.

  The positions are represented by the American Association of University Professors (AAUP). For a full list of job titles and job families that are considered Faculty or Academic Professional, refer to the AAUP Collective Bargaining Agreement.

- **Adjunct Faculty**: These are part-time faculty who bring specific expertise in teaching at the University at a .49 or less FTE. Terms of appointment may be for a single term or in some cases, may extend to a multiple term contract. These positions are represented by the PSU American Federation of Teachers (PSUFA-AFT) and are not benefits eligible.

- **Unclassified and Unrepresented**: These are positions at .50 FTE or above, including professional academic or staff positions that are not ranked or tenured and are not represented by a collective bargaining agreement. Positions in this group include unrepresented administrative staff who are employed under non-represented units: President’s office, Finance and Administration, and Athletics.

- **Unclassified and Excluded**: These positions include professional staff in academic areas of the University who are excluded from the collective bargaining unit due to managerial, confidential or supervisory duties.

**Classified Salaries & Wages** – The pay associated with positions that are represented by the Service Employees International Union (SEIU) Local 503, OPEU. The positions generally include those found in office support, technical support, campus safety, trades and maintenance.

**Student Pay** – The pay associated with positions that require undergraduate enrollment in at least 6 credit hours or graduate enrollment in at least 5 credit hours.

**Graduate Asst. Stipend** - These non- benefited positions require Graduate Admission status, the maintenance of term and cumulative GPAs of 3.00 or higher in a graduate degree. This category only includes stipends related to Graduate Assistants.

**Benefits** – All fringe benefit related costs are included here. This includes payroll taxes, health insurance costs, retirement costs, moving reimbursements, and accrued vacation and sick leave. This also includes fee remissions related to Graduate Assistantships.
**Supplies Expense** – Expenditures for a variety of supplies, including office, laboratory, books, etc.

**Agricultural Expense** – Expenditures related to materials used for lawn care products.

**Communications** – Expenditures related to telecommunications, including telephone lines, and teleconferencing.

**Postage and Shipping** – Expenditures for postage and shipping.

**Utilities** – Expenditures for electricity, steam, water, gas, and related.

**Waste Disposal** – Expenditures for garbage and recycling, including hazardous material removal.

**Maintenance & Repairs** – Expenditures for equipment repairs and maintenance, including IT equipment, custodial services, and maintenance contracts.

**Rentals & Leases** – Expenditures for equipment, computer, building, land. Storage facility rentals.

**Fees & Services** – Expenditures for contractual services, including security, legal, data processing, printing and publishing, web design, etc.

**Medical and Science Supplies** – Expenditures for medical and dental supplies, including laboratory services, and pharmaceuticals.

**Assessments** – Expenditures to state agencies for services, such as Secretary of State. Also includes institutional assessments, such as General Admin Overhead Charge.

**Employee Related & 1099** – Expenditures for early retirement health care, and employee assistance costs related to contractual services.

**Conferences, etc.** – Expenditures for costs of conferences, including registration fees, housing, meals, and entertainment.

**Fiscal Management Expenses** – Expenditures for insurance, taxes, licenses, and bad debt.

**Debt Service** – Expenditures for debt related costs, including bond payments, and interest.

**Misc. Services & Supplies** – Expenditures for dues, memberships, accreditation, fines, penalties, marketing, etc.

**Training** – Expenditures associated with training activities, including internal and external programs.

**Transfers to OR State Agencies** – Division budgets in reserve for the Student Fee Committee. When the division meets the SFC’s requirements, the budgets are moved out of this account group.
Travel – Expenditures for all employee travel.

Subcontract/Subgrant up to/incl $25K – Expenditures related to subcontracts or subgrants where funds (in an amount less than $25,000) are moving from Portland State University to another entity.

Subcontract/Subgrant in excess of $25K – Expenditures related to subcontracts or subgrants where funds (in an amount greater than $25,000) are moving from Portland State University to another entity.

Capital Expenses – Expenditures for equipment purchases and for capital outlay (acquisition or additions to buildings, building projects, equipment or land).

Student Aid – Expenditures for student aid and scholarships.

Merchandise (Resale) – Expenditures for purchasing of items for resale. Including apparel, books, and food.

Indirect Costs – Facilities and administrative costs for grants. Charges for indirect costs related to costs covered by A21 - Cost Principles for Educational Institutions.

Internal Sales Reimbursements – Internal transactions for reimbursement from one unit to another.

Depreciation Expense – Depreciation expense for vehicles, buildings or equipment.

Transfer In - Inter fund – Funds that are transferred between an E&G fund and a non-E&G fund within the University. For example, for Auxiliary Services, funds transferring in from Education & General Funds.

Transfer In from Other OUS Inst. – Funds that are transferred in from another OUS institution or the Chancellor’s office. This account code will be discontinued after July 1, 2014.

Transfer Out - Inter fund – Funds that are transferred between an E&G fund and a non-E&G fund within the University. For example, for Auxiliary Services, funds transferring out to Education & General Funds.

Transfer Out to Other OUS Inst. – Funds that are transferred out to another OUS institution or the Chancellor’s office. This account code will be discontinued after July 1, 2014.