University of Wisconsin Colleges
Administrative Policy #45
SUMMER AND WINTER SESSION PROCEDURES

Revised: July 15, 2013
Implemented: February 2, 2004

Approved by Chancellor: February 3, 2004
Recommended by Chancellor’s Council: February 3, 2004
Recommended by Senate Budget Committee: January 21, 2004
Recommended by Administrative Services and Academic Affairs: December, 2003
Recommended by Deans: December 9, 2003

BACKGROUND
Since 1996, UW Colleges has operated summer session programs on a cost recovery (self-supporting) basis. A set of rules were developed at that time for revenue sharing, salary rates, and cost accounting. In 2003, several campuses expressed a desire to offer a winter session, which will begin officially in January, 2005. Because both summer and winter programs follow similar administrative procedures, both are covered by this policy.

Campuses are encouraged to offer a course array that is expected to enroll well, such that the tuition received is greater than instructor salary and fringe costs. Campuses have an incentive to operate financially solvent summer programs, as they retain most of the generated net revenue.

FISCAL PROCEDURES
1. Instructor salaries and fringe benefits will be charged directly against:
   a. Summer: 131 XX 4900 2
   b. Winter: 131 XX 4990 2
   Tuition revenue will be recorded in these same accounts. There shall be no S&E expenditures in these accounts.

2. Tuition rates will be the same as those in the immediately preceding term. Limited campus segregated fees may apply.

3. A financial reconciliation of each program will take place on the following dates:
   a. Summer: October 1
   b. Winter: April 1
   The following steps will be taken at the point of reconciliation.

4. Ten percent of the program’s institutional net revenue will be transferred to a central account for institutional support.
a. 131 954900 2 for summer
b. 131 954990 2 for winter
c. The formula used will be: [Combined Gross Revenue (less positive prior year revenue) – Instructor Salaries & Fringe] × 10%.

5. Campuses generating net revenue will receive their remaining balance as a revenue transfer to:
   a. Summer: 131 XX 4991 2 Summer/Winter Carryover
   b. Winter: 131 XX 4991 2 Summer/Winter Carryover

This funding is where it may be expended. Actual fringes will be charged for any salary payments made from this funding. Campuses that failed to generate net revenue will pay their liability as a revenue transfer to the institution from the accounts listed above.

6. Any positive or negative balance remaining in a campus 131 XX 4991 2 account will be carried over directly into the next fiscal year.

7. Any tuition revenue received after the reconciliation date will be used to meet the institutional revenue target.

PERSONNEL
- Due to the cost-recovery nature of summer and winter sessions, teaching load during these terms will generally fall outside of an instructor’s normal academic year workload.

- Instructor pay for winter will follow the Flat Rate Plan developed for the previous summer. Only the Flat Rate Plan will be used for winter because:
  a. Campuses need a higher level of cost predictability.
  b. Staff costs are higher because health insurance premiums apply to winter term, but not to summer.
  c. Winter term programs are much smaller than summer programs and therefore have less financial flexibility.

- Instructors will be paid per contact hour.

ACADEMIC CALENDAR
Summer program schedules will be determined by the Provost each year. Winter program will consist of one three-week session, to begin after January 1. Tuition refund schedules will apply as described in UW System policy F44.