ACRONYMS & DEFINITIONS

**38.14** - Reference to State of Wisconsin Statute 38.14. This statute gives technical colleges such as MATC the mission of providing customized workforce training to business and industry for a fee.

**38.24** – Reference to State of Wisconsin Statute 38.24. This statute authorizes the Wisconsin Technical College System to offer full cost recovery professional development workshops to individuals in related employment.

**118.15** - Reference to State of Wisconsin Statute 118.15 concerning compulsory school attendance. MATC offers contracts to school districts to provide services related to compulsory school attendance.

**A&S** - Arts and Sciences Division

**AA** – Affirmative Action

**AA** – Associate of Arts (a state approved liberal studies degree)

**AACC** - American Association of Community Colleges

**AAS** - Associate of Applied Science (a state approved occupational degree)

**AAWCC** – American Association of Women in Community Colleges

**ABC Builders** – Statewide organization of businesses that make recommendations on policies for all non-unionized apprenticeships.

**ABE** - Adult Basic Education

**ACCI** – Alliance for Community College Innovation

**ACE** - Adult and Continuing Education

**ACEM** – Architectural, Civil, Electronics & Mechanical Design Scholarship Program

**ACTE** – Association for Career & Technical Education

**AD** - Associate Degree

**ADA** - Americans with Disabilities Act

**ADN** – Associate Degree Nursing
**AEFL** – Adult Education and Family Literacy

**AFT** – American Federation of Teachers

**Agency Funds** - Account for assets held in trust by the district. The Agency Funds are used to record resources and related financial activity where the district acts as an agent or custodian for others rather than as an owner. These funds include all other fiduciary accounts, including deposits from student activities and clubs.

**Annual Planning and Resource Allocation Process (APRAP)** - The annual district-wide process of planning and budgeting.

**APPI** – Academic Policy Planning and Implementation (Systems Integration Council)

**Appropriations** - An authorization granted by a legislative body (MATC Board) to make expenditures and to incur obligations for specified purposes. MATC controls expenditures at the functional level within a fund.

**APRAP** - Annual Planning and Resource Allocation Process

**AQIP** – Academic Quality Improvement Process (the process MATC employs to gain continued regional accreditation from the Higher Learning Commission of the North Central Association).

**AQIP Constellation** – Online survey used in the AQIP vital focus process.

**AS** – Associate of Science (a state approved occupational degree)

**Assessed Valuation** - The valuation set upon real estate or other property by the state through the Wisconsin Department of Revenue. This valuation is multiplied by the tax rates set annually by the board to determine taxes due. Assessed value may be less than market value.

**ASSET** - Assessment of Skills for Successful Entry and Transfer; placement testing service.

**Assets** - Property and resources owned or held which have monetary value.

**AT** – Agriscience & Technologies

**ATC** - Advanced Technical Certificate (a state approved certificate available to individuals who already have a degree in the content area).

**Auxiliary Services** - The expenditure function used to record costs for all activities of a commercial enterprise or of a proprietary nature, such as the bookstore, child care, cafeteria, and vending machine operations.
AVMA – American Veterinary Medicine Association

Avocational – Non-academic courses for self-improvement; also known as Community Service courses.

AYES – Automotive Youth Education Systems

BAAD - Business and Applied Arts Division

Balance Sheet - A statement which discloses the assets, liabilities, reserves and equities of a fund or account group at a specific date to exhibit financial position.

BICS - Business, Industry and Community Services; a unit of the college which provides customized training for businesses.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at specified date(s) in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond Rating - A level of risk assigned to general obligation promissory notes assessed by Moody’s Investors Service or Standard and Poor’s. The higher the rating, the less risky the notes are. MATC has a Aaa bond rating, which represents the lowest risk category possible to obtain.

Bonded Debt - The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes, backed by approved, irrevocable future tax levies for debt service.

BPAC - Business Procurement Assistance Center; a grant based unit of the college which helps statewide companies gain government contracts; responsible for hundreds of millions of dollars in federal contracts for Wisconsin companies each year.

BS - Basic Skills

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Control - The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. MATC controls at the function level.

CAFR - Comprehensive Annual Financial Report

Capital Leases - An extended commitment to rent real property or capital equipment over a period of more than two years that vests certain ownership rights with the lessee.
Capital Outlay - An appropriation and expenditure category for government assets with a value of $500 or more and a useful economic lifetime of more than one year.

Capital Projects Fund - Accounts for financial resources used for the acquisition or construction of major capital assets and remodeling (other than those financed by enterprise or internal service funds.)

Career Ladders – A process of linking staged training with job designations, promotions and salary increases. The basis of much federal job training legislation.

Career Pathways – A process of linking staged training with job designations, promotions and salary increases. The basis of much federal job training legislation (see also Career Ladders).

CAS – Council on the Advancement of Standards

CATS – Classroom Assessment Techniques

CBO - Community Based Organization

CBJT – Community Based Job Training; current $2 million grant working with regional lab based companies.

CBRF - Community Based Residential Facility

CBT - Computer Based Training

CCSSE – Community College Survey of Student Engagement

Certification – Wisconsin Technical College System certification for all licensed staff.

CESA - Cooperative Educational Service Agency

CETL – Center for Excellence in Teaching and Learning

CHASE – Center of Health & Safety Education

CI - Continuous Improvement

CIS - Computer Information Systems Program in Business and Applied Arts Division

Clarion – MATC’s student-published school newspaper

CLT – Clinical Laboratory Technician
C-MAT – Construction, Manufacturing, Apprenticeship and Transportation Center

CMS – Conflict Management Services

CNA – Certified Nursing Assistant

CNC -- Computer Numerical Controls

Cohort - A statistical term indicating an identified group; a group of students categorized by common criteria for research and data-gathering purposes.

College Council – MATC’s operations and planning team

College Scorecard – College measures used by the board to monitor college effectiveness

COMPASS - Computer-Adapted Placement Assessment and Support Services

Comm Ave – MATC Commercial Avenue Campus

Compensated Absences - The amount owed in the future to faculty and staff, received as a benefit for current service.

Comprehensive Annual Financial Report (CAFR) - The district’s annual financial report containing financial, demographic and statistical information about the district.

Conflict Management – MATC’s proactive student conflict resolution process.

Connections Program – Dual admissions program between MATC and UW-Madison.

Consumer Price Index-Urban (CPI-U) - A commonly accepted indicator of inflation as it applies to consumer goods, including the supplies, materials, and services required by the district. For budget purposes, expenditures are estimated to grow at the rate of inflation as measured on a fiscal year (FY) basis using the CPI-U.

Continuous Improvement (CI) – CI processes are ongoing, data supported, research-driven processes carried out by a team for the purpose of improving the effectiveness of work systems and their results.

Convocation – Quarterly college event offering staff learning and professional development opportunities.

Core Abilities – General student learning outcomes

Covey – Staff development opportunity based on Stephen Covey’s Seven Habits for Highly Effective People.
COWS - Center on Wisconsin Strategy

CPA - Certified Public Accountant

CPAAC – College Preparedness & Academic Advancement Center

CPI - Consumer Price Index

CRTA - Cisco Regional Training Academy

CWS – College Work Study; a source of student federal financial funding.

Current Expense - Expenses that are not salaries, wages or fringe benefits. Current expense includes: supplies, paper, travel, utilities and insurance.

DA – Dental Assistant

DACUM - Developing a Curriculum (a method to intensively interview experts to determine the competencies associated with a particular occupation).

DCR – Diversity & Community Relations

Debt - An obligation resulting from borrowing money. Debts of school systems include bonds, time warrants, notes, and floating debt.

Debt Limit - The maximum amount of gross or net debt legally permitted.

Debt Proceeds - Amounts received from the issuance of general obligation promissory notes.

Debt Service - Expenditures for the retirement of debt, as well as the interest payment on that debt.

Debt Service Fund - Accounts for the accumulation of resources for and the payment of general long-term debt principal and interest.

Deficiency - A general term indicating the amount by which actual levels of activities fall short of budget or expectation. The term should not be used without qualification.

Deficit - The excess of expenditures/uses over revenues/resources.

Depreciation - The expiration of the useful life of a fixed asset over a determined period of time attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. Also, the portion of the cost of a fixed asset charged as an expense during a particular period.
Designated for Subsequent Year - A portion of this year’s unreserved fund balance to provide for the excess of expenditures and other financing uses over revenues and other financing sources budgeted in the next year.

Develop a Curriculum (DACUM) - The process of establishing a course of study for a program.

DFR – Department of Financial Resources

DH – Dental Hygiene

District – The 12 county geographic region served by Madison Area Technical College

Diversity Scorecard – Tool used to determine equity in student outcomes (now known as Equity Scorecard).

DMI – Districts Mutual Insurance OR Downtown Madison, Inc.

DOD – Department of Defense OR Department of Development

DOE – Department of Education

DOJ – Department of Justice

DRS – Disability Resource Services

DT – Dietetic Technician

DTEC - Downtown Education Center

DVR - Wisconsin Division of Vocational Rehabilitation

DWD - Wisconsin Department of Workforce Development

DWW – District-Wide Web

ECB – Educational Communications Board

EDP - External Diploma Program

EMS/EMT - Emergency Medical Services/Emergency Medical Technician

Encumbrances - Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, or when an actual liability is established.
**Ends** - Under policy governance, the board’s ends policies directly answer the questions: what the benefit will be and who it will benefit at what cost. Examples of ends: mission statements, strategic goals, and outcomes.

**Enterprise Funds** - Account for ongoing activities which are similar to those often found in the private sector and the services are provided primarily through user charges. Their measurement focus is based upon determination of net income.

**Environmental Scan** – MATC’s quarterly publication that provides information for the college planning process.

**Equalized Valuation** - The full value of the taxable property in a district, as determined by the Wisconsin Department of Revenue. Full value less the value of tax incremental financial districts (TIF) is used for allocation of tax levy to municipalities in a taxing district.

**Equity** - The excess of assets over liabilities, generally referred to as “fund balance.”

**Equity Scorecard** – Tool used to determine equity in student outcomes

**ESC** – Economic Summit Council

**ESL** - English as a Second Language

**eTech** – Online learning consortium of WTCS colleges

**ETL** – Excellence in Teaching & Learning

**EVOC** - Emergency Vehicle Operator Course

**EWD** – Economic Workforce Development (Systems Integration Council)

**Expendable Trust Funds** - are used to record resources and related financial activities where both the principal and earnings may be expended and where the district acts as trustee.

**Expenditure** - A decrease in the net financial resources of the district generally due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.

**Expenses** - Outflows or other uses of assets or liabilities incurred from delivering or producing goods, rendering services, or carrying out other activities that constitute an entity’s operation.

**FAM** - Financial Accounting Manual (Wisconsin Technical College System)

**FDIC** - Federal Deposit Insurance Corporation
FERPA – Family Education Rights and Privacy Act

Financial Accounting Manual - Accounting regulations which technical colleges within the State of Wisconsin must follow.

Fiscal Year - A twelve-month period to which the annual operating budget applies and, at the end of which, a governmental unit determines its financial position and the results of its operation. MATC uses a July 1 to June 30 fiscal year.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, building, furniture, and other equipment.

Fringe Benefits - Compensation in addition to regular salary or wages provided to an employee. This includes health, and dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

FS – Fire Science

FSEC – Fire Service Education Center

FSET - Food Stamp Education and Training

FTE - Full-Time Equivalent; number of eligible credits taken in a year by the student body divided by 30.

Full-Time Equivalent (FTE) - A standardized measurement of student enrollment to account for attendance on less than a full-time basis. An FTE is generally defined as a course load of 15 credit hours per semester.

Function - A group of related activities aimed at accomplishing a major service/activity for which a governmental unit is responsible, such as instruction or student services.

Fund Balance - The excess of assets over liabilities. They may be:

Reserved: A portion of fund balance that is not available for other expenditures and is legally segregated for a specific future use.

Unreserved: Designated: A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized, or may result in expenditures such as designations for operations and for subsequently-budgeted expenditures.
Undesignated: The remainder of fund balance which is neither reserved nor designated.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts, including assets, liabilities, and fund balances, e.g., general fund, special revenue fund, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FY** - Fiscal Year

**GAAP** - Generally Accepted Accounting Principles

**GDP** - Gross Domestic Product

**GED** - General Educational Development Certificate

**General Fund** - The primary operating fund of the district, and its accounts reflect all financial activity not required to be accounted for in another fund.

**General Obligation Debt (or General Obligation Promissory Notes)** - Long-term debt for facility upgrade and capital equipment backed by the full faith and credit of the district.

**Generally Accepted Accounting Principles (GAAP)** - The uniform standards used to report financial information.

**GFOA** - Government Finance Officers Association of the United States and Canada

**Governmental Fund Types** - The total of the general, special revenue, capital projects, and debt service funds.

**GPR** - General Purpose Revenue

**GRATE** - Governmental Reporting Awards Through Evaluation

**Heart at Work** – Staff development opportunity for administrators

**Heart of Teaching** – Staff development opportunity for faculty

**HEP** – High School Equivalency Program (grant funded program for migrant workers)

**HPS** - Human and Protective Services Division

**HLC** – Higher Learning Commission

**HR** – Human Resources
HRIB – Human Resources Investment Board

HRIC – Human Resources Investment Council

HSED - High School Equivalency Diploma

IAQ - Indoor Air Quality (now IEQ)

ICD - International Classification of Disease

ICDD – Internet Course Development & Delivery

IE – Institutional Effectiveness

IEQ – Indoor Environmental Quality

IF – Infrastructure Services

IFSAC – International Fire Service Accreditation Congress

Incumbent Worker – Individuals who may receive training from the college but who are currently employed. BICS often provides customized training for them.

Innovation Grants – Grants funded to members of the college community by the MATC Foundation to nurture innovation.

Institutional - Revenue generated for contracts for instruction with business and industry, interest income and miscellaneous user charges.

Intergovernmental - Revenue received from state, federal or other government agencies.

Internal Service Fund - Account for the financing and related financial activities of providing goods or services from one department to another department within MATC on a cost-reimbursement basis.

IPTV – Internet Protocol Television. May also refer to a specific streaming media project used by MATC and available on most district computers.

IRC – Information Resource Center

IS – Infrastructure Services

ITV - Interactive Television; alternative instructional delivery method used to connect MATC with its regional campuses.
**JAC** – Joint Apprenticeship Committees – Body of employers and employees who make recommendations and policies for all union sponsored apprenticeship programs.

**JACAP** – Joint Administrative Committee on Academic (credit) Programs

**JEDI** - Jefferson-Eastern Dane Interactive Network

**JOBS** - Job Opportunity and Basic Skills

**JRB** – Judicial Review Board

**JTPA** - Job Training Partnership Act

**Judiciary Review Board** – Board of disciplinary conduct

**JWF** – Jobs With a Future

**K-12** - Kindergarten through twelfth grade

**Lapse** - The reduction of gross personnel costs by an amount believed unnecessary because of turnover, vacancies, and normal delays in filling positions. The amount of lapse will differ among departments, and from year to year.

**LASSI** – Learning and Study Strategy Inventory

**LCPT** – Local Collaborative Planning Team

**Leadership Council** – MATC’s administrative professional staff

**Leadership Pathways** – Individual leadership development opportunity for all employees.

**Learning Clusters** – Six divisions within Learner Success (Agriculture, Engineering, Applied Tech, Info & Business Tech; Business & Applied Arts; Construction, Manufacturing, Apprenticeship, Transportation; Arts & Sciences; Health Occupations; Public Services).

**Learning Symposium** – Monthly convergence of administrators from Learner Success, Outreach Learning, and Learning Programs for collaborating on learning college outcomes.

**Learning to Learn Camp** – Week-long pre-college success program for incoming MATC students.

**LD** – Learner Development

**LESB** – Law Enforcement Standards Board
Levy - The total amount of taxes or special assessments imposed by a governmental unit.

Liabilities - Debt or other legal obligations arising out of transactions for goods or services received in the past, which are owed but not necessarily due.

LLL – Life Long Learning (Systems Integration Council)

LLP - Limited Liability Partnership

Local Government - Revenue received from property taxes

LPS – Learner Preparedness and Success (Systems Integration Council)

LS – Learner Success


MA – Medical Assistant

MAACE – Madison Area Adult & Continuing Education

MAAP – Mandatory Assessment, Advising & Placement. A collaborative, continuous improvement network for program and service unit self assessment.

MATC - Madison Area Technical College District

MCS – Medical Coding Specialist

Means - Staff’s actions needed to accomplish “ends” identified by the Board. Examples of means: methods, action plans, programs, services, and behaviors.

Meeting Channel – Statewide video conferencing system connecting the 16 main campuses of the Wisconsin Technical College System.

Mill Rate - Tax rate (taxation) in mills ($0.001) per dollar of valuation. Mill rates are usually expressed in mills per $1,000 of valuation. MATC has two components to its mill rate: operation and debt service. By statute, the operational component cannot exceed $1.50 per $1,000 of valuation.

MLT – Medical Laboratory Technician
**MSS** – Multicultural Student Services

**NCA** - North Central Association

**NCSD** – National Council on Student Development

**NEDP** – National External Degree Program (enables states to grant school diplomas to adults through a portfolio process).

**NELD** - National Extension Leadership Development

**NSF** - National Science Foundation

**Obligations** - Amounts which a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

**OMB** - Office of Management and Budget

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management and should be adopted by every government.

**Operating Funds** - The general and special revenue funds combined.

**Operating Transfers** - A transfer of resources from one fund to another as required by law or appropriation. The funds are considered revenues of the source fund, not the receiving fund.

**Operational Expenditures** - The salaries, fringe benefits, materials, supplies, services and other expenditures related to district operations.

**Optotech** – Optometric Technician

**OTA** - Occupational Therapy Assistant

**Other Financing Sources** - Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**Other Financing Uses** - Funds used for operating transfers out. Such amounts are classified separately from expenditures.
**Overlapping Debt** - The proportionate share of the debts of local governments, located wholly or in part within the limits of the reporting government, which must be borne by property within each government.

**PACE** - Personal Assessment of the College Environment; survey instrument used to determine employee satisfaction.

**Paraprofessional and School Related Personnel (PSRP)** - MATC support staff, i.e., maintenance, custodial, clerical and paraprofessional staff.

**PASS** – Program Access = Student Success

**PD** – Professional Development

**PeopleSoft** – MATC’s enterprise software system

**PEP** - Personal Education Plan

**Perkins** – Carl D. Perkins Vocational & Technical Education Act

**PGP** – Professional Growth Plan

**Phi Theta Kappa** – Student honor society for two-year colleges; MATC’s chapter is Beta Beta Psi.

**PLUS** - Parent Loan for Undergraduate Study

**PN** – Practical Nurse

**Portal** – A means of accessing and customizing information retrieved via a website.

**Pro Forma Balance Sheet** - A statement which projects the district’s balance sheet for a future period.

**Programs and Services Plan** - The district’s annual planning and resource allocation document.

**Promissory Notes** - See General Obligation Debt

**Proprietary Fund Types** - This group of funds comprises the businesslike operations of the district and includes the enterprise and internal service funds.

**PS** – PeopleSoft

**SWC** – Southwest Consortium
**PSRP** - Paraprofessional and School Related Personnel; one of three employee unions at MATC whose membership includes technical and clerical support employees.

**PTAC** – Procurement Technical Assistance Program

**Rad Tech** – Radiography Technician

**RCP** – Respiratory Care Practitioner

**RDS** – Reporting Database System

**REDE** – Regional Economic Development Entity; a group setting collaborative economic development goals for the capital region, which is similar to MATC’s service area.

**Regional Campuses** – MATC campuses located in Fort Atkinson, Portage, Reedsburg and Watertown.

**Reserve** - An account used to earmark a specific portion of fund balance to indicate that it is not available for other expenditures, but is designated for a specific purpose.

**Reserved Fund Balance** - See Fund Balance.

**Residual Equity Transfer** - When a fund ceases to exist, any remaining fund balance is transferred (added) to the general fund.

**Retained Earnings** - An equity account reflecting the accumulated earnings of a proprietary (enterprise and internal service) fund.

**Revenue** - All funds that the district receives, including tax payments, fees for specific services, receipts from other governments, and interest income.

**RFA** – Request for Action

**RFP** - Request for Proposal

**R & P** – Research and Planning Department

**RFQ** – Request for Quote

**RT** – Respiratory Technician

**SA** – Strategic Advancement

**SACE** - Student Assessment of the College Environment; survey conducted by Noel-Levitz to determine student satisfaction at MATC.
**School to Career** – Program dedicated to the articulation of high school and college credit; also known as Tech Prep or School to Work.

**SCING - South Central Interactive Networking Group**

**SDA – Service Delivery Area**

**Self-Insurance** - The funding of liability, property, and dental insurance needs through the district’s financial resources rather than commercial insurance plans.

**SET – Student Enrollment Team (Prospective Student Relations, Admission, Assessment, Records & Registration, Financial Aid).**

**SI - Strategic Initiative**

**SIC – Systems Integration Councils (Learner Preparedness & Success Council; Academic Policy, Planning, & Implementation Council; Economic & Workforce Development Council; Lifelong Learning Council; Professional Development Council).**

**SII – Assessment tool reviewing Strengths, Improvements, Insights**

**Single Audit** - The federal and state requirement for all organizations receiving grant money to undergo one overall complete audit for all activities of the district.

**SLOSC – Student Learning Outcomes Steering Committee**

**Southwest Consortium** – Consortium of three Wisconsin Technical Colleges (MATC, Southwest Wisconsin Technical College, and Western Wisconsin Technical College) that joined to purchase and implement PeopleSoft.

**SP - Single Parent**

**SPDH - Single Parent Displaced Homemaker**

**Special Revenue Fund** - Accounts for the proceeds of specific revenue sources (other than debt service, major capital projects, or expendable trust) that are restricted to expenditures for designated purposes because of legal or regulatory provisions. Special Revenue Funds consist of federal and state grants and business and industry contracts.

**Special Revenue Non-Aidable Fund** – Funds are used to account for assets held by MATC in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
**SSI** – Student Satisfaction Inventory; survey conducted by Noel-Levitz to determine student satisfaction with MATC.

**ST** – Surgical Technician

**State Aid** - Funds made available by the legislature for distribution to each district, based on a prescribed formula of distribution, to offset some of the instructional expenses.

**Statements** - Presentation of financial data which shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

**Statute** - A written law enacted by a duly organized and constituted legislative body.

**STC** – School to Career

**Strategic Initiative** - The five goal areas for the district resulting from the strategic plan.

**Student Daze** – Beginning of semester orientation session for new/returning students.

**Systems Portfolio** – Becky please add definition ....

**Targeted Business Program** - An MATC initiative to increase participation of women and minority-owned businesses in the procurement of goods and services for the district.

**Tax Rate Limit** - The maximum rate at which a governmental unit may levy a tax.

**Tax Rate** - The amount of tax stated in terms of the unit of the tax base (mill rates).

**Tax Incremental Financing District (TIF)** - Property within a municipality whose incremental growth in equalized valuation is excluded from the equalized valuation calculation when determining the amount of taxes to assess a municipality. Special statutes govern the creation of TIF districts.

**Taxes** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**T.E.C. Center, Inc.** – Technology / Education / Commerce. A high tech incubator for start-up companies (managed by MATC and located in the McAllen properties across Anderson Street from the Truax campus).

**Technical Diploma** – A state approved outcome of an occupational program; more hands on activity than a degree can be of variable length.
**TechWorks** – A collaborative project between MATC, the Division of Vocational Rehabilitation, Goodwill, and the Business Advisory Council to support individuals with disabilities seeking careers in the Information Technology field.

**TEDI** - Teacher Education Diversity Initiative

**TID** - Tax Incremental Financing District

**TIF** - Tax Incremental Financing

**TIS** – Transfer Information System; website with transfer information on all colleges within Wisconsin.

**TM** – Therapeutic Massage

**Traditional Students** – Full-time students between the ages of 18-22 who have matriculated from high school.

**TS** – Technology Services

**Tuition and Fees** - Revenue generated from charges to students. The WTCSB determines both rates.

**Under-Prepared Students** – Students who are not academically or affectively prepared to succeed in college-level courses.

**University of Wisconsin Colleges** – 13 campuses of the University of Wisconsin (UW) system which offer only 2-year associate degrees; the programming is focused on transfer to the UW system, not occupations.

**Unreserved, Designated Fund Balance** - See Fund Balance.

**Unreserved, Undesignated Fund Balance** - See Fund Balance.

**Unreserved Fund Balance** - See Fund Balance.

**URS** - United Refugee Services

**User Charges** - The fees assessed for an activity against the person benefiting from the activity.

**UW** - University of Wisconsin

**VEA** - Vocational Education Act

**W-2** - Wisconsin Works
**WACTE** – Wisconsin Association of Career & Technical Education

**WAMBO** – Wisconsin Administrators of Marketing and Business Occupations

**WDB** – Workforce Development Board of South Central Wisconsin

**WERC** – Wisconsin Employment Relations Commission

**WFT** - Wisconsin Federation of Teachers

**WIDS** - Wisconsin Instructional Design System; tool used for curriculum design

**WiscNet** – A consortium for obtaining internet access. Membership includes Wisconsin’s public and private colleges and secondary schools.

**Wisconsin Instructional Design System** - The computer-assisted curriculum development process for instructional program and course development.

**Wisconsin Works** - Wisconsin welfare reform program.

**WLDI** - Wisconsin Leadership Development Institute

**WMEP** – Wisconsin Manufacturing Extension Partnership

**Workforce Development Board** – Institutional partner disbursing federal funds supporting dislocated workers; located in the T.E.C. Center across from Truax Campus.

**WPE** – Workplace Education

**WPL** - Workplace Literacy

**WTCS** - Wisconsin Technical College System

**WTCS Scorecard** – Online program for performance comparison among the technical colleges.