

2000-2001 Financial Report



Controller's Office

December 2001

**University of Wisconsin - Milwaukee
2000-2001 Financial Report
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University of Wisconsin - Milwaukee

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Executive Summary

Background

The 2000-2001 UWM Financial Report contains schedules and graphs which provide a broad view of campus funding and financial program. This document provides a comprehensive view of both sources and uses of funds.

This is the fifth annual UWM financial report prepared by the Controller's Office. It is a cash basis report. It differs from the official UW System audited accrual-based annual financial report. The UW System report has a balance sheet, current funds revenues, and current funds expenditure schedules for each institution. This report is constructed to mirror the UWM 2000-2001 Budget Report. There are some significant differences between the budget and financial reports -- especially on those schedules showing expenditures by division. The Financial Report shows a more complete picture of resources utilized by each division. Major differences include:

- ◆ The Financial Report shows division use of extramural funds and state program funded fringe benefits; these items are included in Unit-wide accounts in the Budget Report.
- ◆ The Financial Report includes one-time budget transfers and classified pay plan transfers.
- ◆ The Financial Report excludes 2000-2001 encumbrances not liquidated.
- ◆ The Financial Report includes prior year encumbrances liquidated in 2000-2001.
- ◆ The Financial Report includes funds carried forward from 1999-2000 to 2000-2001 but excludes funds carried forward from 2000-2001 to 2001-2002.

The schedules at the end of section A reconcile the budgeted to actual expenditures for state program funds by division.

A copy of the Financial Report can be accessed on the web at: <http://www.bfs.edu/2001fr.pdf>.

Budget Highlights

Highlights of the key changes made in the development of the 2000-2001 budget:

- ◆ The State authorized pay plan increases of 2.5% (NonRepresented and Represented/Classified) and 5.2% (Faculty and Academic Staff).
 - The Legislature funded 2.5% of the Faculty and Academic Staff increase. The remaining 2.7% was covered by tuition.
 - The union settlements for represented staff were in excess of the 2.5% funding that was provided to cover most of the excess costs of these settlements.
 - The NonRepresented Pay Plan also provided an additional unfunded 1% Annual Discretionary Performance Recognition Award.
- ◆ UW-System provided \$250,000 in GPR allocations to support the Milwaukee Idea, and an additional \$250,000 of similar support to be funded from student fees generated by enrollment growth above our enrollment target. UW-Milwaukee also received a \$250,000 one-time allocation.

- ◆ The State budget provided funding of \$332,100 for instruction technology staffing, \$229,200 for the Library, \$797,900 for the Global Education program, \$289,800 for Pre-College/Plan 2008 and \$478,700 of additional instructional program support.
- ◆ UWM received a tuition revenue enrollment adjustment allocation totaling \$4,144,600 for 2000-2001.
- ◆ Graduate and non-resident tuition increased by 7%.
- ◆ Resident undergraduate academic tuition was frozen by the Legislature.
- ◆ In our auxiliary operations, student segregated fees increased by 3.7%. In addition, room and board increased by 3.6%. The parking rates were not increased.

For more information on the budget highlights, see the Executive Summary section of the 2000-2001 Budget Report.

Financial Results Highlights

- ◆ Total expenditures increased by \$38.7 million (10.4%) from \$332 million in 1999-00 to \$370.7 million in 2000-2001. The major sources of increase are:
 - state GPR: \$14.2 million (11.5%).
 - student tuition income: \$7.1 million (11.6%)
 - program revenue funds: \$4.9 million (8.1%)
 - federal aid, grants, and contracts: \$11.4 million (15.2%).
- ◆ By program or function, UWM's total expenditures were distributed as follows:
 - Primary programs (instruction/research/public service): 41.8%
 - Student aid: 18.1%
 - Support programs: 29.8% (of which, institutional support is only 4% of the total)
 - Auxiliary enterprises: 7%
 - Debt service (academic facilities): 3.3%.
- ◆ By expenditure type or object, almost \$206 million (56%) of UWM total expenditures was used for salaries and fringe benefits. For state program funds only, the salaries/fringes total \$160 million (88%).
- ◆ State program fund expenditures increased by \$18.9 million (11.6%) from \$163 million in 1999-2000 to \$182 million in 2000-2001. Increases by source are:
 - state GPR: \$11.8 million
 - student tuition income: \$7.1 million.

Questions or comments?

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References

University of Wisconsin--Milwaukee 2000-2001 Budget Report
 (Available on Web at <http://www.bfs.uwm.edu/depts/birsm/Bdgttrpt/bdgtoc.htm>; printed version from UWM Printing Services)

University of Wisconsin System 2001 Annual Financial Report
 (Available on the Web at <http://www.uwsa.edu/fadmin/finrep/afr.htm>)

University of Wisconsin - Milwaukee

2000-2001 Financial Report

Introduction

The University of Wisconsin - Milwaukee, like most nonprofit institutions, relies on a system of fund accounting to produce a record of its financial affairs. The basic premise of fund accounting is that funds are received for specific purposes, are budgeted, and spent accordingly.

To ensure that funds are spent as intended the system of budgeting and accounting captures financial data in four major categories reflecting different aspect of accountability. Nearly all the schedules in the report incorporate one or more of these categories. A glossary is appended to the report to assist with any unfamiliar terms. The four major categories around which the schedules are built are:

1. Source of Funds - where the money comes from; to give accountability to the providers of university funding.
2. Use of Funds by Division - who spends the money; to give organizational accountability and control.
3. Use of Funds by Program - why the money is spent; to give functional or programmatic accountability and control.
4. Use of Funds by Expenditure Classification - how the money is spent: to account for the kind of goods and services used.

Besides the categories just discussed, some tables incorporate all campus funds, while others focus on a portion of the funds, the State Program Funds. State Program Funds is a term that refers to the pool of operating funds that are generated from state tax appropriations for general operations, student academic fee income, and a portion of federal indirect cost reimbursement. This pool of funds for expenditure purposes is often referred to by numeric designations in the budgeting and accounting systems as Funds 101, 105, 114, 115, 118, 119, 175, 177, and 402. State Program Funds should not be confused with General Purpose Revenue (GPR), which is a state tax supported funding source.

The report is arranged in two sections, A and B. Section A includes schedules and graphs showing the UWM financial results at a summary level for each of the four major accountability categories discussed earlier. There are two sets of schedules, one for all funds (A1 -A4) and one for the State Program Funds (A5 - A8). All the schedules contain a year to year comparison of the 1999-2000 and 2000-2001 fiscal years and a "percentage of expenditure" column that corresponds to the graphs. Schedule A9 is included to show changes in all state appropriations. Schedule A10 is a summary of extramural funding. Schedule A11 provides a summary of program revenue funding.

The schedules in Section B display information about the 2000-2001 financial results in more detail than Section A by organizing the accountability categories in various combinations.

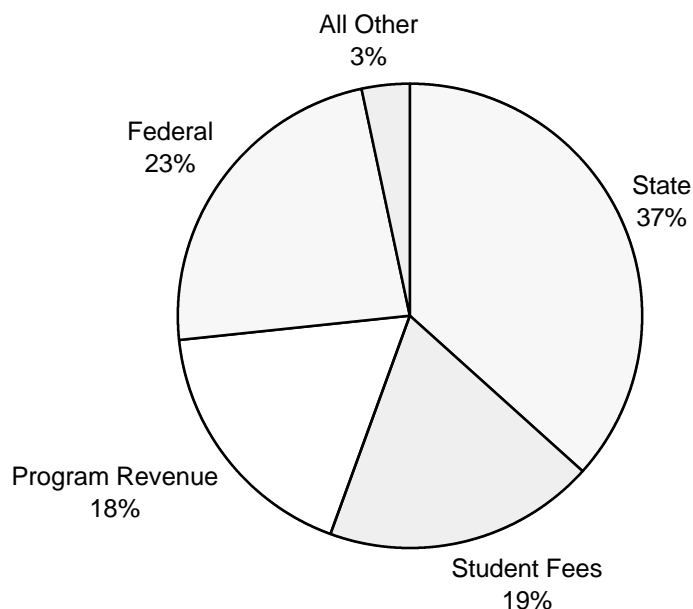
There are Notes following Section A. These identify items of special interest and explain results that may not be readily apparent.

Appendix A, Glossary of Terms, is included after the schedules and notes to explain various budgeting and accounting terms. Appendix B lists the funds included in each of the following categories: State Program Funds, Other State Funds, Extramural Support Funds, and Program Revenue Funds.

University of Wisconsin--Milwaukee

2000-01 Financial Results

Source of Funds - All Funds



	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
State General Purpose Revenue					
General Program	\$98,716,699	\$110,986,940	\$12,270,241	12.4%	29.9%
Other State Funds	22,121,642	24,472,212	2,350,570	10.6%	6.6%
	120,838,341	135,459,152	14,620,811	12.1%	36.5%
Operations Receipts					
Student Fee Income	63,688,956	70,372,534	6,683,578	10.5%	19.0%
Program Revenue Funds	61,094,486	66,048,399	4,953,913	8.1%	17.8%
Other Receipts	3,257,314	3,163,668	(93,646)	-2.9%	0.9%
	128,040,755	139,584,601	11,543,846	9.0%	37.7%
Federal Aid, Grants & Contracts	74,845,381	86,242,337	11,396,956	15.2%	23.3%
Gift Fund Income	8,302,389	9,436,033	1,133,644	13.7%	2.5%
Total	\$332,026,866	\$370,722,123	\$38,695,257	10.4%	100.0%

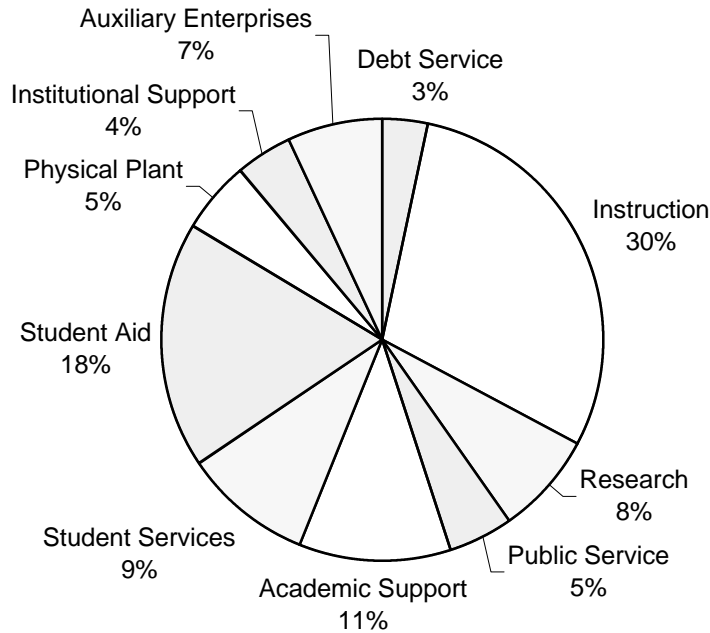
University of Wisconsin - Milwaukee
2000-01 Financial Results
Use of Funds By Division - All Funds

	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Divisions					
Academic Units	\$180,019,060	\$203,589,393	\$23,570,333	13.1%	54.9%
General Educational Administration	3,799,076	4,826,050	1,026,973	27.0%	1.3%
Administrative Affairs	27,828,137	32,843,388	5,015,251	18.0%	8.9%
Student & Multicultural Affairs	108,103,907	116,639,671	8,535,764	7.9%	31.5%
Unit Wide:					
Debt Service(Academic Bldg)	12,012,933	12,339,630	326,697	2.7%	3.3%
Other	263,754	483,992	220,238	83.5%	0.1%
Total	\$332,026,867	\$370,722,123	\$38,695,257	11.7%	100.0%
Academic Units					
Academic Affairs - Vice Chancellor	4,455,878	5,283,792	827,914	18.6%	1.4%
Milwaukee Idea	107,694	3,465,022	3,357,327	3117.5%	0.9%
Allied Health Professions	7,028,027	7,779,989	751,961	10.7%	2.1%
Architecture & Urban Planning	4,278,207	4,326,481	48,274	1.1%	1.2%
Business Administration	12,335,471	14,336,666	2,001,195	16.2%	3.9%
Education	13,419,705	16,035,075	2,615,369	19.5%	4.3%
Engineering & Applied Science	12,273,787	14,307,832	2,034,045	16.6%	3.9%
The Arts	10,445,384	11,237,073	791,689	7.6%	3.0%
Graduate School	12,451,652	11,546,294	(905,358)	-7.3%	3.1%
Information & Media Technologies	9,283,568	11,393,323	2,109,755	22.7%	3.1%
Letters & Science	54,956,617	60,162,470	5,205,853	9.5%	16.2%
Library	8,670,195	10,300,082	1,629,887	18.8%	2.8%
Information Studies	1,753,463	2,063,545	310,082	17.7%	0.6%
Nursing	6,652,145	7,563,418	911,273	13.7%	2.0%
Social Welfare	5,316,968	6,857,642	1,540,674	29.0%	1.8%
University Outreach	14,337,727	14,431,583	93,856	0.7%	3.9%
Academic Support	2,252,571	2,499,107	246,536	10.9%	0.7%
	180,019,060	203,589,393	23,570,333	13.1%	54.9%

University of Wisconsin--Milwaukee

2000-01 Financial Results

Use of Funds By Program- All Funds



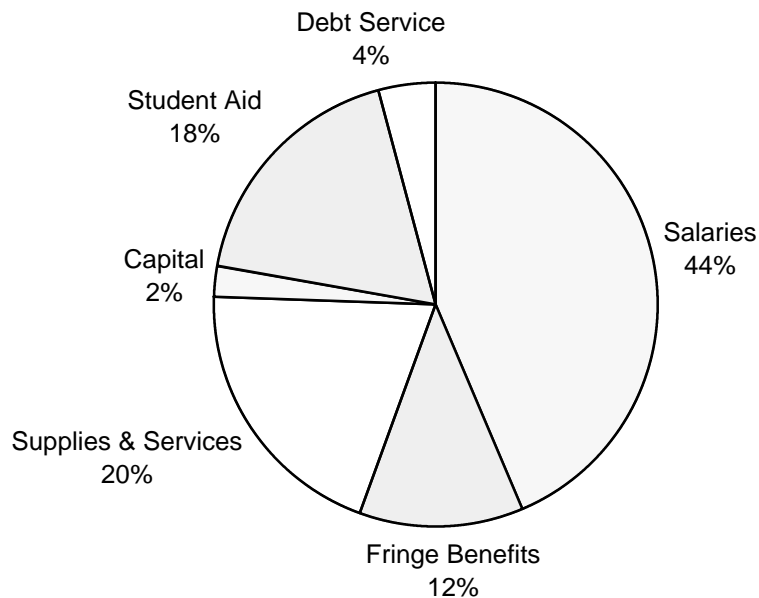
	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Primary Programs					
Instruction	\$99,265,920	\$109,305,304	\$10,039,384	10.1%	29.5%
Research	21,428,272	28,022,172	6,593,900	30.8%	7.6%
Public Service	16,665,727	17,486,072	820,346	4.9%	4.7%
	137,359,918	154,813,548	17,453,630	12.7%	41.8%
Support Programs					
Academic Support	34,168,116	40,796,951	6,628,835	19.4%	11.0%
Student Services	30,573,254	34,994,662	4,421,409	14.5%	9.4%
Student Aid	64,179,519	67,017,945	2,838,425	4.4%	18.1%
Physical Plant	16,819,017	19,804,853	2,985,836	17.8%	5.3%
Institutional Support	12,993,892	14,904,823	1,910,932	14.7%	4.0%
	158,733,798	177,519,235	18,785,437	11.8%	47.9%
Education & General Expenditures	296,093,716	332,332,782	36,239,066	12.2%	89.6%
Auxiliary Enterprises	23,920,218	26,049,713	2,129,495	8.9%	7.0%
Debt Service on Academic Bldgs.	12,012,933	12,339,630	326,697	2.7%	3.3%
Total	\$332,026,867	\$370,722,125	\$38,695,259	11.7%	100.0%

See B2 for 2000-2001 expenditures by funding source.

University of Wisconsin--Milwaukee

2000-01 Financial Results

Use of Funds By Major Expenditure - All Funds

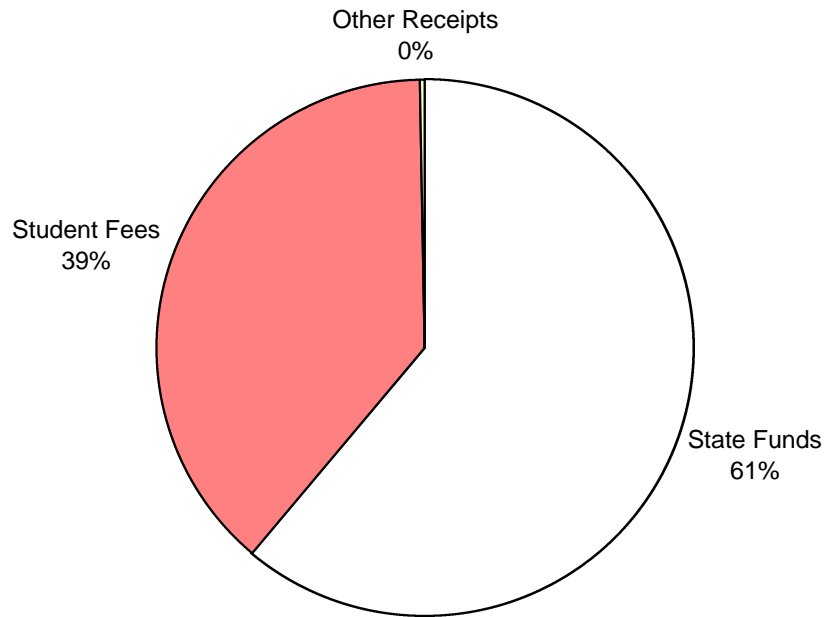


	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Staff Compensation					
Salaries	\$146,147,172	\$161,707,661	\$15,560,489	10.6%	43.6%
Fringe Benefits	39,368,791	44,149,399	4,780,608	12.1%	11.9%
	185,515,962	205,857,060	20,341,098	11.0%	55.5%
Supplies, Services & Sales Credits					
Supplies & Services	84,108,840	97,149,136	13,040,296	15.5%	26.2%
Sales Credits	(22,270,246)	(22,691,808)	(421,562)	1.9%	-6.1%
	61,838,594	74,457,328	12,618,734	20.4%	20.1%
Capital	6,051,924	8,030,379	1,978,455	32.7%	2.2%
Student Aid	64,214,271	67,240,219	3,025,948	4.7%	18.1%
Municipal Services	407,098	492,330	85,232	20.9%	0.1%
Debt Service					
On Academic Facilities	12,012,933	12,339,630	326,697	2.7%	3.3%
On Auxiliary Facilities	1,986,083	2,305,175	319,092	16.1%	0.6%
	13,999,015	14,644,805	645,789	4.6%	4.0%
Total	\$332,026,865	\$370,722,121	\$38,695,255	11.7%	100.0%

University of Wisconsin - Milwaukee

2000-01 Financial Results

Source of Funds - State Program Funds*



	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
State General Purpose Revenue	\$101,648,672	\$110,986,940	\$9,338,268	9.2%	61.0%
Student Tuition Income	60,756,984	70,372,534	9,615,551	15.8%	38.7%
Federal Indirect Cost Reimbursement	481,700	481,700	0	0.0%	0.3%
Total	\$162,887,355	\$181,841,174	\$18,953,819	11.6%	100.0%

* State Program Funds includes 101, 105, 114, 115, 118, 119, 173, 177, 177, and 402.

University of Wisconsin - Milwaukee

2000-01 Financial Results

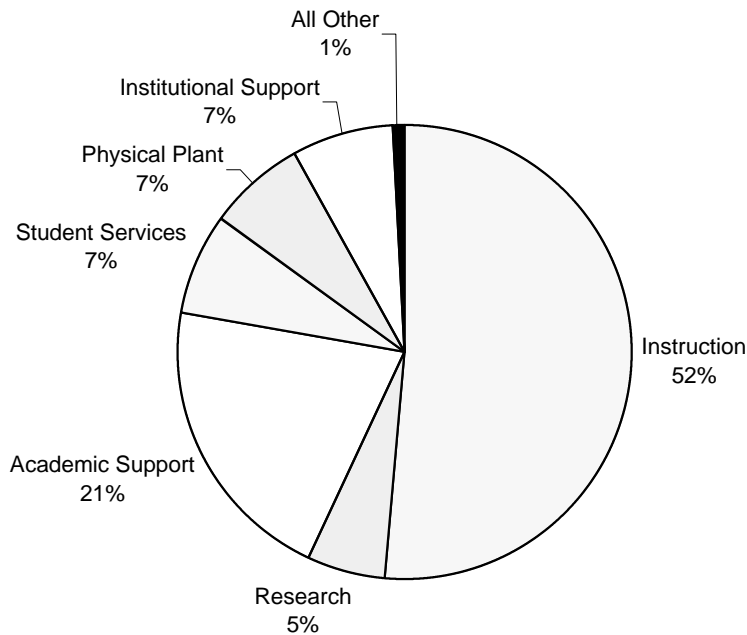
Use of Funds By Division - State Program Funds

	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Divisions					
Academic Units	\$132,682,507	\$147,807,329	\$15,124,822	11.4%	81.3%
General Educational Administration	3,541,052	4,284,393	743,341	21.0%	2.4%
Administrative Affairs	18,076,600	19,820,241	1,743,640	9.6%	10.9%
Student & Multicultural Affairs	8,567,610	9,898,167	1,330,557	15.5%	5.4%
Unit Wide:					
Other	19,586	31,045	11,459	58.5%	0.0%
Total	\$162,887,355	\$181,841,174	\$18,953,819	11.6%	100.0%
Academic Units					
Academic Affairs - Vice Chancellor	3,869,314	4,440,202	570,889	14.8%	2.4%
Milwaukee Idea	107,694	3,250,503	3,142,808	2918.3%	1.8%
Allied Health Professions	5,525,884	5,714,270	188,386	3.4%	3.1%
Architecture & Urban Planning	3,856,216	3,831,204	(25,012)	-0.6%	2.1%
Business Administration	9,631,019	11,473,375	1,842,356	19.1%	6.3%
Education	8,761,360	9,297,528	536,168	6.1%	5.1%
Engineering & Applied Science	9,773,451	10,635,452	862,001	8.8%	5.8%
The Arts	9,328,736	9,827,997	499,261	5.4%	5.4%
Graduate School	6,505,069	6,426,665	(78,404)	-1.2%	3.5%
Information & Media Technologies	8,934,645	10,930,615	1,995,970	22.3%	6.0%
Letters & Science	44,424,479	47,256,859	2,832,380	6.4%	26.0%
Library	8,451,750	10,010,174	1,558,424	18.4%	5.5%
Information Studies	1,425,561	1,597,242	171,681	12.0%	0.9%
Nursing	5,540,009	6,098,614	558,606	10.1%	3.4%
Social Welfare	3,138,906	3,457,858	318,952	10.2%	1.9%
University Outreach	1,158,649	1,060,728	(97,921)	-8.5%	0.6%
Academic Support	2,249,767	2,498,042	248,275	11.0%	1.4%
	132,682,507	147,807,329	15,124,822	11.4%	81.3%

University of Wisconsin - Milwaukee

2000-01 Financial Results

Use of Funds By Program - State Program Funds

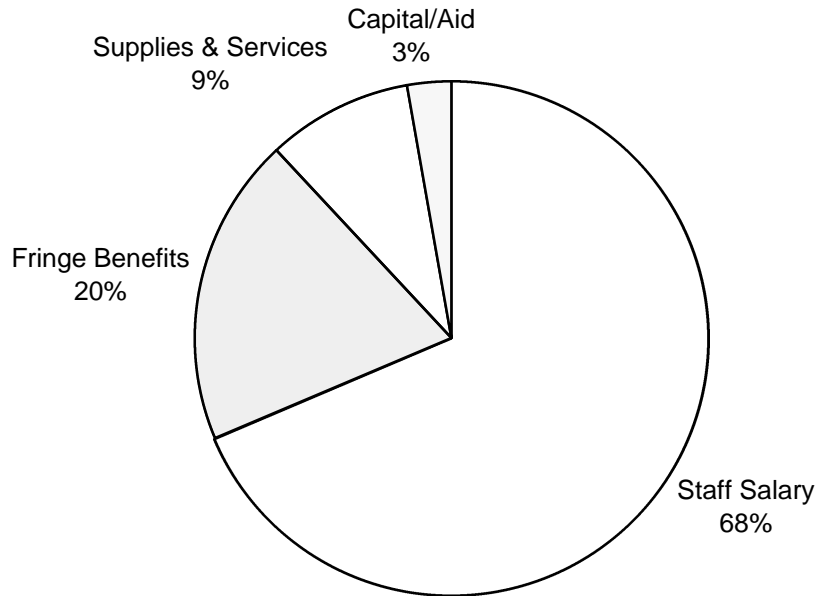


	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Primary Programs					
Instruction	\$86,882,173	\$93,656,975	\$6,774,802	7.8%	51.5%
Research	8,477,006	9,641,901	1,164,895	13.7%	5.3%
Public Service	851,328	1,635,707	784,379	92.1%	0.9%
	96,210,507	104,934,583	8,724,077	9.1%	57.7%
Support Programs					
Academic Support	32,033,127	38,239,493	6,206,365	19.4%	21.0%
Student Services	11,528,494	13,018,653	1,490,159	12.9%	7.2%
Student Aid	43,821	91,166	47,345	108.0%	0.1%
Physical Plant	11,458,056	12,688,999	1,230,943	10.7%	7.0%
Institutional Support	11,613,349	12,866,590	1,253,241	10.8%	7.1%
	66,676,849	76,904,902	10,228,053	15.3%	42.3%
Education & General Expenditures	162,887,355	181,839,485	18,952,130	11.6%	100.0%
Auxiliary Enterprises	0	1,689	1,689	0.0%	0.0%
Total	\$162,887,355	\$181,841,174	\$18,953,819	11.6%	100.0%

University of Wisconsin - Milwaukee

2000-01 Financial Results

Use of Funds By Major Expenditure - State Program Funds



	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Staff Compensation					
Salaries	\$113,208,471	\$124,658,536	\$11,450,065	10.1%	68.6%
Fringe Benefits	31,877,973	35,700,687	3,822,714	12.0%	19.6%
	145,086,445	160,359,223	15,272,778	10.5%	88.2%
Supplies, Services & Sales Credits					
Supplies & Services	27,865,847	31,483,002	3,617,155	13.0%	17.3%
Sales Credits	(14,196,714)	(15,121,349)	(924,635)	6.5%	-8.3%
	13,669,133	16,361,653	2,692,520	19.7%	9.0%
Capital	4,087,856	5,047,353	959,497	23.5%	2.8%
Student Aid	43,922	72,941	29,019	66.1%	0.0%
Total	\$162,887,356	\$181,841,170	\$18,953,814	11.6%	100.0%

University of Wisconsin - Milwaukee

2000-01 Financial Results

State Program Funds & Other State Funds

	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
State Program Funds					
GPO (101)					
Student Services	10,164,167	11,306,105	1,141,938	11.2%	5.5%
Institutional Support	11,613,349	12,866,590	1,253,241	10.8%	6.2%
Instruction	85,568,188	92,352,789	6,784,600	7.9%	44.8%
Research	8,102,060	9,213,526	1,111,466	13.7%	4.5%
Public Service	842,160	1,630,257	788,098	93.6%	0.8%
Academic Support	30,388,294	36,578,974	6,190,680	20.4%	17.7%
Physical Plant	8,896,427	9,827,918	931,492	10.5%	4.8%
Auxiliary Enterprises	0	1,689	1,689	0.0%	0.0%
Financial Aid	40,140	80,886	40,746	101.5%	0.0%
	155,614,785	173,858,735	18,243,949	11.7%	84.3%
Maintenance (105)	2,561,629	2,861,081	299,452	11.7%	1.4%
Laboratory Modernization (114)					
Instruction	685,960	674,866	(11,094)	-1.6%	0.3%
Academic Support	565,623	577,303	11,680	2.1%	0.3%
	1,251,582	1,252,169	586	0.0%	0.6%
Educational Technology (115)	375,500	307,417	(68,083)	-18.1%	0.1%
Industrial & Economic Dev Research (118)	141,870	204,408	62,538	44.1%	0.1%
Distinguished Professors (119)	111,415	83,716	(27,699)	-24.9%	0.0%
Fee Remission (175)	3,681	10,280	6,599	179.2%	0.0%
Strategic Plan for Business (177)	520,919	533,075	12,156	2.3%	0.3%
Minority & Disadvantaged Prog (402)	2,305,973	2,730,294	424,321	18.4%	1.3%
Subtotal State Program Funds	162,887,355	181,841,174	18,953,819	11.6%	88.1%
Other State Funds					
UW Extension IIA Funds (GPR 104)					
Outreach & Continuing Education	\$2,557,181	\$2,689,205	\$132,024	5.2%	1.3%
Other Divisions	214,218	209,074	(5,144)	-2.4%	0.1%
	2,771,399	2,898,279	126,880	4.6%	1.4%
Student Aid					
Grants for Study Abroad (173)	80,834	159,000	78,166	96.7%	0.1%
Fellowships (107)	225,822	229,083	3,261	1.4%	0.1%
Student Loan Matching (107)	78,238	76,181	(2,057)	-2.6%	0.0%
	384,894	464,264	79,370	20.6%	0.2%
Utilities & Heating (109)	5,028,090	6,832,965	1,804,875	35.9%	3.3%
Debt Service (110)	12,012,933	12,339,630	326,697	2.7%	6.0%
Solid Waste Research (190)	25,662	5,915	(19,747)	-77.0%	0.0%
Great Lakes Fish Study (181)	4,567	32,000	27,433	600.7%	0.0%
Minority Student Aid Programs					
Advanced Opportunity Prog (403)	937,377	936,991	(386)	0.0%	0.5%
Minority Retention Grants (406)	956,720	962,168	5,448	0.6%	0.5%
	1,894,097	1,899,159	5,062	0.3%	0.9%
Subtotal Other State Funds	22,121,642	24,472,212	2,370,317	10.7%	11.9%
Total	\$185,008,997	\$206,313,386	\$21,304,389	11.5%	100.0%

University of Wisconsin - Milwaukee

2000-01 Financial Results

Extramural Support

	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Federal Aid, Grants & Contracts					
Federal Aid - Special Projects (144)					
Instruction	\$3,336,105	\$6,002,111	\$2,666,006	79.9%	6.1%
Research	6,752,398	11,677,833	4,925,435	72.9%	11.9%
Public Service	911,289	1,025,389	114,100	12.5%	1.0%
All Other	3,079,027	4,259,820	1,180,793	38.3%	4.3%
	14,078,819	22,965,153	8,886,334	63.1%	23.3%
Federal Aid to Students					
Work Study (145)	690,887	784,657	93,770	13.6%	0.8%
S. E. O. G. (146)	1,839,603	1,901,784	62,181	3.4%	1.9%
Perkins Loans (147)	3,098,888	2,832,211	(266,677)	-8.6%	2.9%
Pell Grants (148)	6,853,457	7,652,280	798,823	11.7%	7.8%
Direct Student Loans (149)	48,151,923	49,812,429	1,660,506	3.4%	50.6%
Nursing Loans (151, 152)	131,803	293,822	162,018	122.9%	0.3%
	60,766,562	63,277,183	2,510,621	4.1%	64.3%
Federal Indirect Costs (150)					
Research	2,236,732	1,993,482	(243,250)	-10.9%	2.0%
Other Activities	529,851	681,606	151,754	28.6%	0.7%
	2,766,583	2,675,088	(91,495)	-3.3%	2.7%
Gift Fund Income					
Non-Federal Gifts & Donations (133, 134, 161)					
Instruction	1,830,127	2,163,946	333,819	18.2%	2.2%
Research	3,407,096	4,062,193	655,097	19.2%	4.1%
Public Service	1,978,129	1,687,995	(290,134)	-14.7%	1.7%
All Other	1,005,024	1,411,686	406,663	40.5%	1.4%
	8,220,376	9,325,821	1,105,444	13.4%	9.5%
License Plate Scholarship Program (184)	9,031	6,882	(2,149)	-23.8%	0.0%
Distinguished Professors Matching (182)	82,013	110,214	28,201	34.4%	0.1%
Total	\$85,923,384	\$98,360,340	\$12,436,955	14.5%	100.0%

University of Wisconsin - Milwaukee

2000-01 Financial Results

Program Revenue Funds

	1999-00	2000-01	Change Dollars	Change Percent	2000-01 % of Total
Auxiliary Enterprises					
(Funds 123, 128)					
Administrative Affairs	\$4,088,037	\$5,923,896	\$1,835,859	44.9%	9.0%
Student & Multicultural Affairs	35,007,456	38,207,424	3,199,968	9.1%	57.8%
All Other	4,306,213	3,857,424	(448,789)	-10.4%	5.8%
	43,401,706	47,988,744	4,587,038	10.6%	72.7%
UW Extension IIA Funds (PR)					
(Fund 132, 189)					
Non-Credit Programming					
Outreach & Continuing Education	8,583,409	8,522,702	(60,707)	-0.7%	12.9%
All Other	604,282	696,296	92,014	15.2%	1.1%
	9,187,691	9,218,998	31,307	0.3%	14.0%
Credit Programming					
	3,548,406	3,752,812	204,406	5.8%	5.7%
	12,736,097	12,971,810	235,713	1.9%	19.6%
Other Program Revenue					
(Funds 120, 129, 136)					
General Educational Administration	90,792	323,016	232,224	255.8%	0.5%
Administrative Affairs	158,096	(353,883)	(511,979)	-323.8%	-0.5%
Student & Multicultural Affairs	691,436	1,146,349	454,913	65.8%	1.7%
Academic Affairs	425,281	1,465	(423,816)	-99.7%	0.0%
Allied Health Professions	23,332	13,551	(9,781)	-41.9%	0.0%
Business Administration	809,131	1,199,216	390,085	48.2%	1.8%
Education	75,562	131,362	55,800	73.8%	0.2%
Engineering & Applied Science	244,127	245,286	1,159	0.5%	0.4%
The Arts	0	17,665	17,665	0.0%	0.0%
Graduate School	243,224	21,469	(221,755)	-91.2%	0.0%
Information & Media Technology	346	(3,399)	(3,745)	-1082.7%	0.0%
Letters & Science	1,585,130	1,788,258	203,128	12.8%	2.7%
Library	29,415	127,407	97,992	333.1%	0.2%
Information Studies	12,464	79,534	67,070	538.1%	0.1%
Nursing	58,803	102,660	43,857	74.6%	0.2%
University Outreach	478,611	196,840	(281,771)	-58.9%	0.3%
Other	30,934	51,049	20,115	65.0%	0.1%
	4,956,682	5,087,845	131,163	2.6%	7.7%
Total	\$61,094,485	\$66,048,399	\$4,953,914	8.1%	100.0%

University of Wisconsin - Milwaukee

2000-01 Financial Results

Budget to Actual Reconciliation - State Program Funds

	Redbook Budget	Carryforward From Prior Yr	Other Budget Transfers	Fringe Benefits Applied	Total Available	Cash Expenditures	Encumbrance Carryforward	Carryforward Current Year	Budget Lapse	Total
Divisions										
Academic Units	113,418,779	5,009,261	6,428,303	28,521,514	153,377,857	147,807,329	1,468,178	4,077,447	24,903	153,377,857
General Educational Administration	2,912,060	0	729,305	673,952	4,315,317	4,284,393	24,327	6,597	0	4,315,317
Administrative Affairs	14,245,129	0	2,315,140	4,342,243	20,902,512	19,820,241	1,076,466	4,614	1,191	20,902,512
Student & Multicultural Affairs	7,351,310	484,458	270,205	2,131,934	10,237,907	9,898,167	50,052	292,712	(3,024)	10,237,907
Unit Wide	41,831,835	(2,683,991)	(6,116,217)	(35,669,643)	(2,638,016)	31,045		(3,587,179)	918,118	(2,638,016)
Total	179,759,113	2,809,728	3,626,736	0	186,195,577	181,841,174	2,619,023	794,191	941,187	186,195,576
Academic Units										
Academic Affairs - Vice Chancellor	2,574,527	288,520	1,020,852	758,464	4,642,363	4,440,202	9,345	191,371	1,444	4,642,362
Milwaukee Idea	3,599,850	322,810	(79,164)	470,620	4,314,116	3,250,503	31,079	1,032,535	0	4,314,117
Allied Health Professions	4,828,472	607,984	(144,816)	1,128,443	6,420,083	5,714,270	162,122	544,073	(384)	6,420,081
Architecture & Urban Planning	3,214,483	18,323	(15,717)	782,605	3,999,694	3,831,204	27,709	140,780	0	3,999,693
Business Administration	8,991,320	270,818	(80,262)	2,198,861	11,380,737	11,473,375	225,059	(318,193)	496	11,380,737
Education	7,150,448	321,109	748,985	1,751,684	9,972,226	9,297,528	12,245	660,418	2,035	9,972,226
Engineering & Applied Science	7,888,003	(34,814)	427,072	2,090,776	10,371,037	10,635,452	46,590	(325,540)	14,534	10,371,036
The Arts	7,985,025	608,852	(183,952)	2,028,040	10,437,965	9,827,997	55,810	553,223	936	10,437,966
Graduate School	4,446,907	440,915	663,917	1,220,944	6,772,683	6,426,665	158,053	163,863	24,102	6,772,683
Information & Media Technologies	6,696,467	165,616	2,604,743	1,848,488	11,315,314	10,930,615	412,164	(1,842)	(25,624)	11,315,313
Letters & Science	37,692,344	1,492,034	142,243	9,817,371	49,143,992	47,256,859	302,087	1,583,116	1,931	49,143,992
Library	7,538,892	174,092	1,040,585	1,198,514	9,952,083	10,010,174	3,779	(61,870)	0	9,952,083
Information Studies	1,164,289	67,637	100,438	323,873	1,656,237	1,597,242	16,966	42,047	(18)	1,656,237
Nursing	4,730,496	157,709	(99,752)	1,278,743	6,067,196	6,098,614	161	(31,721)	142	6,067,196
Social Welfare	2,722,134	138,735	14,642	694,643	3,570,154	3,457,858	4,709	107,586	1	3,570,155
University Outreach	785,383	(78,629)	(168,609)	288,995	827,140	1,060,728	300	(233,888)	0	827,140
Academic Support	1,409,739	47,550	437,098	640,450	2,534,837	2,498,042	0	31,489	5,306	2,534,837
	113,418,779	5,009,261	6,428,303	28,521,514	153,377,857	147,807,329	1,468,178	4,077,447	24,903	153,377,857

Notes:

Budget Lapse Column refers to funds 114, 115, 118, 119, 175, 177 and 402. The majority is for unspent fringe benefits.

University of Wisconsin - Milwaukee
2000-2001 Financial Results
Notes

A Schedules

A1

General Program & Student Fee Increases increased by 11.7% each due to a \$9.3M increase in the Compensation Plan, tuition revenue adjustment from UWS of \$4.1M, and other UWS allocations of \$3.1M. See A9.

Other State Funds increased by 10.6% primarily due to the increase in Energy Costs (fund 109). See A9.

Other Receipts decreased by 2.9% due to decreased Federal Indirect Cost (fund 150) expenditures.

Federal Aid Grants & Contracts See A10.

Gift Fund Income See A10.

A2

General Educational Administration increased by 27.0% primarily due to increases of \$743K in General Program Operations (fund 101), and \$232K in Other Operating Receipts (fund 136). See A6 and A11.

Administrative Affairs increased by 18% primarily due to \$1.4M increase in General Program Operations (fund 101), \$300K in Facilities Maintenance (fund 105), \$1.8M in Energy Costs (fund 109) and \$1.8M in Auxiliary Enterprises (fund 128).

Academic Affairs - Vice Chancellor increased by 18.6% primarily due to increases in General Program Operations (fund 101) and Auxiliary Operations (fund 128). See A6 and A11.

Milwaukee Idea (First Ideas) was a new division in 1999-2000 and had limited expenditures. By 2001 most of the First Ideas were launched.

Allied Health Professions increased by 10.7% primarily due to a \$200K increase in General Program Operations (fund 101), \$270K in Gifts & Donations-General (fund 133) and \$150K in Federal Aid - Special Projects (fund 144). See A6.

Business Administration increased by 16.2% primarily due to an increase in General Program Operations (fund 101) and General Operations Receipts (fund 136).

Education increased by 19.5% primarily due to an increase in Federal Aid - Special Projects (fund 144).

Engineering & Applied Science increased by 16.6% due to increases in General Program Operations (fund 101) and Federal Aid - Special Projects (fund 144).

Graduate School decreased by 7.3% primarily due to decreases in Auxiliary Enterprises (fund 128) and Other Operating Receipts (fund 136).

Information & Media Technology increased by 22.7% primarily due to a \$2M increase in General Program Operations (fund 101). See A6.

Library increased by 18.8% primarily due to a \$1.5M increase in General Program Operations (fund 101). See A6.

Library & Information Science increased by 17.7% primarily due to increases in General Program Operations (fund 101) and Other Operating Receipts (fund 136). See A6 and A11.

Nursing increased by 13.7% primarily due to increases in General Program Operations (fund 101) and Federal Aid - Special Projects (fund 144). See A6.

Social Welfare increased by 29% primarily due to increases in Federal Aid - Special Projects (fund 144), Gifts & Donations-General (fund 133) and General Program Operations (fund 101). See A6.

Academic Support increased by 10.9% primarily due to an increase in General Program Operations (fund 101). See A6.

A3

Instruction increased by 10.1% primarily in General Program Operations (fund 101) and Federal Aid - Special Projects (fund 144).

Research increased by 30.8% primarily in General Program Operations (fund 101), Federal Aid - Special Projects (fund 144) and Gifts & Donations-General (fund 133).

Academic Support increased by 19.4% primarily in General Program Operations (fund 101).

Student Services increased by 14.5% primarily in General Program Operations (fund 101) and Auxiliary Enterprises (fund 128).

Physical Plant increased by 17.8% primarily in General Program Operations (fund 101), Facilities Maintenance (fund 105), Energy Costs (fund 109), and Debt Service-Academic Buildings (fund 110).

Institutional Support increased by 14.7% primarily in General Program Operations (fund 101).

A4

Salaries & Fringe Benefits increased by 11.0% primarily in General Program Operations (fund 101), Auxiliary Enterprises (fund 128) and Federal Aid - Special Projects (fund 144).

Supplies & Services increased by 15.5% primarily in General Program Operations (fund 101), Energy Costs (fund 109), Auxiliary Enterprises (fund 128), Gifts & Donations-General (fund 133) and Federal Aid-Special Projects (fund 144).

Capital increased by 32.7% primarily in General Program Operations (fund 101) and Federal Aid - Special Projects (fund 144).

Debt Service - On Auxiliary Facilities increased by 16.1% due to debt service on the Sandburg East Tower.

A5

See A1

A6

General Education Administration increased by 21% due to the State Compensation Plan, increased Dean Search & Screen costs and a campus reallocation of funds for Communications & Media Relations and Development/Alumni Relations.

Student & Multicultural Affairs increased by 15.5% due to the State Compensation Plan and the fund 101 expenditure of 2000 carryforward funds in excess of the 2001 carryforward.

Academic Affairs – Vice Chancellor increased by 14.8% due to the State Compensation Plan, campus funds for technology assessment, OASIS and transfer of Equity & Diversity Services from GEA.

Milwaukee Idea- See A2.

Business Administration increased by 19.1% due to the State Compensation Plan and the shift of the EMBA program from fund 128 to fund 101. In addition, SBA overspent their 2001 budget by \$318K in comparison to a carryforward surplus of \$200K for 2000.

Graduate School decreased by 1.2% due primarily to the move of the Milwaukee Idea Administration and the International Student Service activities to other divisions.

Information & Media Technology increased by 22.3% due to the State Compensation Plan, increase in funds for IT staffing and dot.edu, the prepayment of the WiscNet Bill and campus loans for the PC Leasing Program and Network Services equipment.

Library increased by 18.4% due to the State Compensation Plan and increased acquisition expenditures.

Information Studies increased by 12% due to the State Compensation Plan and funding for the IT 2000 Project.

Nursing increased by 10.1% due to the State Compensation Plan, expenditure of 2000 carryforward and increase in fund 114 allocation.

Social Welfare increased by 10.2% due to the State Compensation Plan, expenditure of 2000 carryforward in excess of the 2001 carryforward and for partner accommodation expenses.

University Outreach decreased by 8.5% primarily due to an advance postage purchase made in 2000.

Academic Support increased by 11.0% primarily due to increased payments for sabbatical leaves.

A7

Research increased by 13.7% due to the State Compensation Plan and the Milwaukee Idea. See A2.

Public Service increased by 92.1% due to the State Compensation Plan, the Milwaukee Idea (See A2) and the Arts.

Academic Support increased by 19.4% due to the State Compensation Plan, the Milwaukee Idea (see A2), Academic Affairs (see A6), Business Administration (see A6), Information & Media Technology (see A6) and Library (see A6).

Student Services increased by 12.9% due to the State Compensation Plan and Student & Multicultural Affairs (see A6).

Student Aid increased by 108% due to Fee Remissions (fund 175) and Academic Excellence Scholarships.

Physical Plant increased by 10.7% due primarily to the State Compensation Plan and an increase in Special Projects.

Institutional Support increased by 10.8% due to the State Compensation Plan, a campus reallocation of funds for Communications & Media Relations and Development/Alumni Relations (A6).

A8

Salaries & Fringe Benefits increased by 10.5% due to the State Compensation Plan and the increased expenditures in the Milwaukee Idea. See A2.

Supplies & Expense increased by 13.0% basically due to increased General Program Operations (fund 101) expenditures in GEA, Student Affairs, Milwaukee Idea (see A2), Business Administration and Letters & Science.

Capital increased by 23% basically due to the Library. See A2.

Student Aid increased by 66.1% due to increased Academic Excellence Scholarships.

A9

General Program Operations (fund 101) increased by 11.7% due to the State Compensation Plan and UWS allocations.

Maintenance (fund 105) increased by 11.7% due to the State Compensation Plan and maintenance repair and supply costs.

Educational Technology (fund 115) decreased by 18.1% due to decreases in the Computer Purchase Program and the Information Studies Program.

Industrial & Economic Development Research (fund 118) increased by 44.1% due to increased awards by UW-System.

Distinguished Professorships (fund 119) decreased by 24.9% due to the reduction in professorships.

Minority Disadvantaged Program (fund 402) increased by 18.4% primarily due to increased activity in the Academic Support Center Activities and the State Compensation Plan.

Grants for Study Abroad (fund 173) increased by 96.7% due to a major increase in the State Allocation.

Energy Costs (fund 109) increased by 35.9% due to a large increase in heating and electrical costs.

A10

Federal Aid - Special Projects (fund 144) increased by 63.1% due to a major campus effort to increase Extramural Support activity especially in the Instruction and Research areas as a part of the campus investment plan.

Federal Aid - Work Study (fund 145) increased by 13.6%. The 2000 Work-Study activity was down, the 2001 activity was brought back to a more normal level.

Federal Aid - Student Loans (fund 147) decreased by 8.6% because the loan collections were down which resulted in less funds available to make awards.

Federal Aid - Basic Education Opportunity (Pell) Grants (fund 148) increased by 11.7% because of an increased in the amount of the individual awards for 2001.

Federal Aid - Nursing Loans (fund 151 & 152) increased by 122.9% due to increased loan collections, which resulted in increased funds available for Nursing students.

Federal Indirect Cost (fund 150) decreased by 3.4% due to a large carryforward of funds to 2002; receipts increased by more than 17%.

Gift Fund Income increased by 13.4% due to a major campus effort, as part of the campus investment plan, to increase Extramural Support activity.

A11

Auxiliary Enterprises (fund 128) - Administrative Affairs increased by 44.9%. This is basically due to expenditures by Parking for the parking structure repairs and the purchase of the Zelazo Center Lot. In addition, there were increases in the transit and fleet programs.

Auxiliary Enterprises (fund 150) -All Others decreased by 10.4%. This is basically due to the shift of the EMBA program from fund 128 to fund 101.

Extension & Non-Credit Program Receipts (fund 132) increased by 15.2% primarily due to increased programming in the School of the Arts.

Other Program Revenue

General Educational Administration (fund 136) increased by 255.8% due to a new Program Information activity (advertising at Miller Park).

Administrative Affairs (funds 120, 129 & 136) decreased by 323.8%. This is primarily due to the posting of the 2000 municipal services charges in 2001. Administrative Affairs was charged in 2000 but the allocation to the correct divisions was not made until 2001.

Student & Multicultural Affairs (funds 129 and 136) increased by 65.8% due to increased activity in the Academic Support Center and the Pre-College Academy.

Academic Affairs (fund 136) decreased by 99.7% because 2001 OASIS costs were charged to fund 128 rather than fund 136.

Business Administration (fund 136) increased by 48.2% due to increased activity in the Executive and Corporate Programs.

Graduate School (fund 136) decreased by 91.2% due to the transfer of the International Studies Program to Letters & Science and the reduced expenses in the Student Services department.

Letters & Science (fund 136) increased by 12.8% primarily due to increases in the Remedial English Program and the addition of the Community Programs Tours.

University Outreach (fund 136) decreased by 58.9% due to no activity in the Cultural Missions program.

University of Wisconsin--Milwaukee

2000-2001 Financial Results

All Funds By Source and Division

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
Divisions					
Academic Units	\$147,807,329	\$16,441,898	\$30,996,226	\$20,683,570	\$215,929,023
General Educational Administration	4,284,393	0	167,137	374,520	4,826,050
Administrative Affairs	19,820,241	6,832,965	620,169	5,570,013	32,843,388
Student & Multicultural Affairs	9,898,167	1,197,349	66,190,382	39,353,773	116,639,671
Unit Wide	31,045	0	386,424	66,523	483,992
Total	\$181,841,174	\$24,472,212	\$98,360,338	\$66,048,399	\$370,722,123

Academic Units

Academic Affairs - Vice Chanc.	4,440,202	0	5,116	838,474	5,283,792
Milwaukee Idea	3,250,503	0	214,519	0	3,465,022
Allied Health Professions	5,714,270	410	1,109,805	955,504	7,779,989
Architecture & Urban Planning	3,831,204	294	406,727	88,255	4,326,481
Business Administration	11,473,375	88,658	1,185,631	1,589,002	14,336,666
Education	9,297,528	13,069	5,564,974	1,159,503	16,035,075
Engineering & Applied Science	10,635,452	0	3,427,094	245,286	14,307,832
The Arts	9,827,997	0	438,202	970,874	11,237,073
Graduate School	6,426,665	1,201,689	3,738,087	179,853	11,546,294
Information Technology	10,930,615	0	188,615	274,093	11,393,323
Letters & Science	47,256,859	1,506	9,109,624	3,794,481	60,162,470
Library	10,010,174	0	93,961	195,947	10,300,082
Information Studies	1,597,242	(408)	76,236	390,475	2,063,545
Nursing	6,098,614	107,845	1,189,419	167,540	7,563,418
Social Welfare	3,457,858	0	3,116,979	282,805	6,857,642
Student Academic Development	5,450	2,689,205	0	0	2,694,655
Outreach & Continuing Education	1,055,278	0	1,130,172	9,551,478	11,736,928
Academic Support	2,498,042	12,339,630	1,065	0	14,838,737
	147,807,329	16,441,898	30,996,226	20,683,570	215,929,023

Related Schedules: A6 A9 A10 A11

University of Wisconsin--Milwaukee

2000-2001 Financial Results

All Funds By Source and Program

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
Primary Programs					
Instruction	\$93,656,975	(\$408)	\$8,345,989	\$7,302,747	\$109,305,304
Research	\$9,641,901	\$37,915	\$17,882,276	\$460,079	28,022,172
Public Service	\$1,635,707	\$1,849,356	\$2,744,243	\$11,256,767	17,486,072
	104,934,583	1,886,863	28,972,508	19,019,593	154,813,548
Support Programs					
Academic Support	38,239,493	1,049,332	511,125	997,002	40,796,951
Student Services	13,018,653	0	2,739,733	19,236,277	34,994,662
Student Aid	91,166	2,363,423	64,232,695	330,661	67,017,945
Physical Plant	12,688,999	6,832,965	223,733	59,155	19,804,853
Institutional Support	12,866,590	0	1,224,686	813,547	14,904,823
	76,904,902	10,245,719	68,931,972	21,436,641	177,519,235
Education & General Expenditures	181,839,485	12,132,582	97,904,480	40,456,235	332,332,782
Auxiliary Enterprises	1,689	0	455,859	25,592,165	26,049,713
Debt Service on Academic Buildings		12,339,630			12,339,630
Total	\$181,841,174	\$24,472,212	\$98,360,340	\$66,048,399	\$370,722,125

University of Wisconsin--Milwaukee

2000-2001 Financial Results

All Funds by Source and Major Expenditure Classification

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
Staff Compensation					
Salaries	\$124,658,536	\$2,137,877	\$13,547,648	\$21,363,607	\$161,707,668
Fringe Benefits	\$35,700,687	\$712,990	\$2,925,010	\$4,810,712	44,149,399
	160,359,223	2,850,867	16,472,658	26,174,319	205,857,067
Supplies, Services & Sales Credits					
Supplies & Services	31,483,002	7,647,191	15,600,780	42,418,164	97,149,137
Sales Credits	(15,121,349)	(731,736)	(10,765)	(6,827,958)	(22,691,808)
	16,361,653	6,915,455	15,590,015	35,590,206	74,457,329
Capital	5,047,353	104,213	1,289,958	1,588,855	8,030,379
Student Aid	72,941	2,262,050	64,874,966	30,264	67,240,221
Municipal Services	0	0	132,750	359,580	492,330
Debt Service					
On Academic Facilities	0	12,339,630	0	0	12,339,630
On Auxiliary Facilities	0	0	0	2,305,175	2,305,175
	0	12,339,630	0	2,305,175	14,644,805
Total	\$181,841,170	\$24,472,215	\$98,360,347	\$66,048,399	\$370,722,131

University of Wisconsin--Milwaukee

2000-2001 Financial Results

All Funds By Program & Major Expenditure Classification

	Total	Salaries	Fringe Benefits	Supply & Expense	Capital Aids & Spec. Purp.
Primary Programs					
Instruction	\$109,305,304	\$74,140,874	\$20,284,028	\$14,526,554	\$353,848
Research	28,022,172	13,756,977	\$3,243,722	9,458,527	1,562,946.00
Public Service	17,486,071	6,716,257	\$1,768,769	8,939,038	62,007.00
	154,813,547	94,614,108	25,296,519	32,924,119	1,978,801
Support Programs					
Academic Support	40,796,950	25,770,536	7,154,170	2,998,543	4,873,701.00
Student Services	34,994,661	17,017,101	4,449,956	12,427,538	1,100,066.00
Student Aid	67,017,944	25,569	178,503	45,924	66,767,948
Physical Plant	19,804,853	7,976,115	2,705,883	8,983,443	139,412.00
Institutional Support	14,904,823	9,895,985	3,068,426	1,781,977	158,435.00
	177,519,231	60,685,306	17,556,938	26,237,425	73,039,562
Educ & Genrl Exp	332,332,778	155,299,414	42,853,457	59,161,544	75,018,363
Auxiliary Enterprises	26,049,713	6,408,247	1,295,942	15,295,785	3,049,739
Debt Serv on Acad Bldg	12,339,630				12,339,630
Total	\$370,722,121	\$161,707,661	\$44,149,399	\$74,457,329	\$90,407,732

Source: Controller's Office 12/01/01

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State Program Funds By Division and Program

	Total	Instruction	Research	Public Service	Academic Support	Student Services	Student Aid	Auxiliary Enterprises	Physical Plant	Institutional Support
Divisions										
Academic Units	\$147,807,329	\$92,874,815	\$9,620,461	\$1,605,277	\$37,510,640	\$3,549,911	\$0	\$0	\$76,894	\$2,569,330
General Educational Administration	4,284,393	149,586	3,004	28,457	306,882	379,696	0	0	0	3,416,769
Administrative Affairs	19,820,241	184,288	18,070	1,629	378,948	24,416	0	0	12,611,974	6,600,916
Student & Multicultural Affairs	9,898,167	446,555	0	0	38,975	9,057,808	90,560	0	0	264,269
Unit Wide	31,045	1,731	366	344	4,048	6,822	606	1,689	131	15,306
Total	\$181,841,174	\$93,656,975	\$9,641,901	\$1,635,707	\$38,239,493	\$13,018,653	\$91,166	\$1,689	\$12,688,999	\$12,866,590
Academic Units										
Academic Affairs - Vice Chanc.	4,440,202	527,640	178	594	914,895	529,337	0	0	0	2,467,559
Milwaukee Idea	3,250,503	1,707,208	556,710	255,593	730,991	0	0	0	0	0
Allied Health Professions	5,714,270	4,589,868	121,541	0	1,002,862	0	0	0	0	0
Architecture & Urban Planning	3,831,204	2,771,826	149,609	0	909,770	0	0	0	0	0
Business Administration	11,473,375	8,942,855	255,246	0	2,275,274	0	0	0	0	0
Education	9,297,528	7,635,129	159,908	8,036	1,494,455	0	0	0	0	0
Engineering & Applied Science	10,635,452	8,154,699	1,246,720	0	1,070,037	163,996	0	0	0	0
The Arts	9,827,997	7,973,666	1,220	504,325	1,334,553	14,233	0	0	0	0
Graduate School	6,426,665	165,505	4,613,878	0	914,341	732,941	0	0	0	0
Information Technology	10,930,615	286,239	268,927	177,699	7,990,186	1,684,507	0	0	76,894	446,163
Letters & Science	47,256,859	41,824,385	1,718,239	253,556	3,334,237	126,441	0	0	0	0
Library	10,010,174	0	0	0	10,010,174	0	0	0	0	0
Information Studies	1,597,242	1,310,618	2,518	0	284,106	0	0	0	0	0
Nursing	6,098,614	4,373,728	300,225	3,620	1,421,041	0	0	0	0	0
Social Welfare	3,457,858	2,586,806	225,544	52,534	592,975	0	0	0	0	0
Outreach & Continuing Education	1,060,728	0	0	349,321	757,342	298,456	0	0	0	(344,391)
Academic Support	2,498,042	24,641	0	0	2,473,401	0	0	0	0	0
	147,807,329	92,874,815	9,620,461	1,605,277	37,510,640	3,549,911	0	0	76,894	2,569,330

State Program Funds By Division & Major Expenditure Classification

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
Divisions						
Academic Units	147,807,329	102,453,896	28,521,515	23,412,711	(11,444,162)	\$4,863,370
General Educational Administration	4,284,393	2,430,115	673,952	1,275,407	(95,081)	0
Administrative Affairs	19,820,241	12,760,731	4,342,243	5,735,736	(3,210,910)	192,442
Student & Multicultural Affairs	9,898,167	7,013,794	2,131,934	1,059,151	(371,196)	64,483
Unit Wide	31,045	0	31,045	0	0	0
Total	181,841,174	124,658,536	35,700,688	31,483,004	(15,121,349)	\$5,120,295
Academic Units						
Academic Affairs - Vice Chanc.	4,440,202	2,789,937	758,464	1,001,856	(111,805)	1,750
Milwaukee Idea	3,250,503	2,098,323	470,620	663,524	(1,725)	19,761
Allied Health Professions	5,714,270	3,936,742	1,128,443	615,102	(1,500)	35,482
Architecture & Urban Planning	3,831,204	2,693,640	782,605	347,347	(3,606)	11,219
Business Administration	11,473,375	8,464,513	2,198,861	810,414	(413)	0
Education	9,297,528	6,750,017	1,751,684	817,928	(28,220)	6,119
Engineering & Applied Science	10,635,452	7,449,829	2,090,776	1,021,960	(10,732)	83,619
The Arts	9,827,997	6,999,393	2,028,040	816,609	(21,399)	5,353
Graduate School	6,426,665	4,341,821	1,220,944	733,183	(23,505)	154,222
Information Technology	10,930,615	7,217,656	1,848,488	10,822,167	(9,543,235)	585,539
Letters & Science	47,256,859	34,283,093	9,817,371	3,123,536	(40,533)	73,392
Library	10,010,174	4,296,427	1,198,514	647,913	(19,595)	3,886,915
Information Studies	1,597,242	1,212,154	323,873	72,275	(11,060)	0
Nursing	6,098,614	4,378,658	1,278,743	506,288	(65,075)	0
Social Welfare	3,457,858	2,520,804	694,643	257,424	(15,013)	0
Outreach & Continuing Education	1,060,728	1,051,170	288,995	968,591	(1,248,027)	0
Academic Support	2,498,042	1,969,720	640,450	186,593	(298,720)	0
	147,807,329	102,453,896	28,521,515	23,412,711	(11,444,162)	4,863,370

State Program Funds By Program & Major Expenditure Classification

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
Primary Programs						
Instruction	\$93,656,975	\$67,384,398	\$18,736,391	\$7,505,746	(\$164,442)	\$194,882
Research	9,641,901	6,609,134	1,817,833	1,061,314	(40,227)	\$193,847
Public Service	1,635,707	1,010,644	292,851	339,054	(7,579)	\$737
	104,934,583	75,004,176	20,847,075	8,906,114	(212,248)	389,466
Support Programs						
Academic Support	38,239,493	24,585,277	6,901,746	12,101,487	(9,980,163)	4,631,146
99-O Student Services	13,018,653	7,865,953	2,353,005	3,280,754	(454,983)	(26,077)
Student Aid	91,166	0	606	0	0	90,560
Physical Plant	12,688,999	7,901,098	2,694,602	3,538,209	(1,480,109)	35,199
Institutional Support	12,866,590	9,302,032	2,901,965	3,656,439	(2,993,846)	0
	76,904,902	49,654,360	14,851,924	22,576,890	(14,909,100)	4,730,829
Educ & Genrl Exp	181,839,485	124,658,536	35,698,999	31,483,004	(15,121,349)	5,120,295
Auxiliary Enterprises	1,689	0	1,689	0	0	0
Total	\$181,841,174	\$124,658,536	\$35,700,688	\$31,483,004	(\$15,121,349)	\$5,120,295

Appendix A

University of Wisconsin - Milwaukee 2000-2001 Financial Report Glossary of Terms

Academic Affairs - Consists of the Office of the Provost & Vice Chancellor, Human Resources, OASIS (Student Information System) Project, and the Center for Improvement of Instruction.

Academic Staff - General, instructional and academic support professional staff (other than faculty and classified staff, limited appointments, employees-in-training and student assistants) with duties and types of appointments primarily associated with higher education institutions and their administration.

Academic Support Division - Consists of Vice Chancellor's holding accounts, Information and Media Technology matching funds, and the business office for Allied Health Professions, Education, and Social Welfare. The Vice Chancellor's holding accounts include funding for student technology fees and professional development.

Academic Units - All the campus units that report to the Provost & Vice Chancellor. This includes all the schools and colleges, the Library, Information & Media Technology, Milwaukee Idea, and the administrative, instructional support, and program units in the Academic Affairs Division.

Auxiliary Operations - An auxiliary operation or auxiliary enterprise is a self-supporting program that exists to furnish goods and services to students, faculty or staff, and which charges a fee that is directly related, although not necessarily equal to the costs of service. The fund numbers are 128 - Operations and 123 - related Debt Service.

Capital - All payments for non-consumable equipment with a unit cost over \$5,000 plus all library books and some minor remodeling projects under \$30,000.

Debt Service - The costs of amortizing the principal and interest due on campus buildings and related contents.

Federal Aid, Grants and Contracts - Money received from the federal government primarily for research and instruction projects (fund 144), Perkins Loans (fund 147), Work-Study (fund 145), Educational Opportunity Grants (fund 146), Pell Grants (fund 148), Direct Student Loans (fund 149) and Nursing Loans (Funds 151 and 152).

Fringe Benefits - Money paid as the employer's contribution toward a number of employee benefit programs such as retirement, health insurance, unemployment compensation programs, social security and other elective insurance coverage.

General Education Administration - Includes five small units combined into one division for budget and accounting purposes: 1) Chancellor's Office, 2) University Relations, 3) Development and Alumni Relations, 4) Partnerships and Innovation 5) Secretary of the University.

General Program Operations (GPO) - Money from several sources pooled together for budget and expenditure purposes. This is the largest single operational fund and includes a state appropriation of general-purpose revenue (GPR - see below), student academic fee receipts, and a small portion of federal indirect cost reimbursement. Fund 101 designates GPO funds.

General Purpose Revenue (GPR) - Money received by the state from general tax collections, primarily income, sales and excise taxes, and appropriated for specific uses by the Legislature.

Gifts & Trust Fund Income - Money received from nonfederal gifts and grants (funds 133 & 182), nonfederal loans (fund 134) and trust funds (fund 161). Expenditures are restricted according to the terms of the gift, grant, bequest, trust, or device to carry out the purposes for which it was made and received.

OASIS - Online Access Student Information System - The budget is located in Academic Affairs.

Other State Funds - All state GPR appropriations other than State Program Funds. These include: Extension (fund 104), Student Aid (fund 107), Advanced Opportunity Programs (fund 403), Energy Costs (fund 109), principal repayment and interest on academic buildings and lease rental payments (fund 110), Lawton Minority Undergraduate Retention (fund 406), Great Lakes Fish Study (fund 181), Grants for Study Abroad (fund 172), and Solid Waste Research & Experiments (fund 190).

Program - One of ten distinct functions or collections of services which comprise the University's operations. Programs used to distinguish parts of the total campus operations for program budgeting purposes are:

- a. **Student Services** - All activities established to provide for the student's social and cultural development, clinical counseling, career guidance, and placement services. Optional activities relating to preparatory or remedial skills or knowledge or required activities within the student services area that are not separately organized and/or budgeted are included in this program. (Program code= 0)
- b. **Institutional Support** - Executive management, planning and programming, campus and community relations, general administrative services and general support services. (Program code=1)
- c. **Instruction** - All activities through which a student may earn credit toward a degree or certificate granted by the University. Departmental research and scholarly activities, institutional governance assignments, and public service that are not separately budgeted are included in this program. (Program code=2)
- d. **Research** - All organized research & scholarly activities conducted within the institution and separately budgeted which are under the terms of a research contract or project, either funded by external agencies or funded as research from UWM's operating budget. (Program code=4)
- e. **Public Service** - Service activities that produce benefits for individuals or groups living within the geographic service area of UWM. (Program code=5)
- f. **Academic Support** - All activities that provide direct support to the primary academic missions of the University including libraries, learning resource centers, instructional computing, media, audiovisual services and other academic activities that support prim programs. (Program code=6)
- g. **Physical Plant** - Facilities maintenance, operation and security activities. (Program code=7)
- h. **Auxiliary Enterprises** - All activities that provide necessary and convenient services to students, faculty and staff. Examples are the Bookstore, Union, Housing and Parking. (Program code=8)
- i. **Student Aid** - All forms of financial aid assistance to students, such as scholarships, fellowships, grants and loans. (Program code=9)
- j. **Debt Service (Academic Units)** - The costs of amortizing the principle and interest due on campus buildings and related contents. (Expended in Fund 110 as Program 7)

Program Revenue - Revenues collected and paid into a state general fund that are credited by law to an appropriation to finance a specified program (e.g., Extension continuing education).

Sales Credits - Money earned by certain campus service departments from charges made for services provided to other offices and divisions.

Special Purposes - A class of major expenditure used for budgeted amounts relating to debt service and payments for municipal services.

State Program Funds - GPR appropriations that directly relate to program operations. These include General Program Operations (fund 101), Facilities Maintenance (fund 105), Laboratory Modernization (fund 114), Educational Technology (fund 115), Industrial & Economics Development Research (fund 118), Distinguished Professor (fund 119), Fee Remissions (fund 175), Strategic Planning (fund 177), and Minority and Disadvantaged Student Programs (fund 402).

Student Aid - All grants and loan payments to assist students in covering their education costs.

Student Fee Income - Fees collected from students as nonresident tuition and instructional fees for degree credit instruction (Fund 131).

Supplies & Expense - All payments for "consumable" supplies and services including, for example, office supplies, telephone service, copying costs, travel, training, printing and postage. Also included is all equipment under \$5,000.

Staff Salaries - Wages and compensation paid to personnel in permanent or provisional non-civil service positions including faculty, academic staff, limited appointments and graduate assistants.

Unit-Wide - The organizational "home" for a collection of specialized campus wide accounts for classified compensation adjustments, fringe benefits, gifts and trusts, federal grants and contracts, debt service and required savings.

APPENDIX B

University of Wisconsin-Milwaukee Composition of Funding Categories

State Program Funds

Fund 101	General Program Operations
Fund 105	Facilities Maintenance
Fund 114	Laboratory Modernization/General Computer Access
Fund 115	Educational Technology
Fund 118	Industrial & Economic Development Research
Fund 119	Distinguished Professorships
Fund 175	Fee Remissions
Fund 177	Strategic Business Planning
Fund 402	Minority & Disadvantaged Program

Other State Funds

Fund 104	General Program Operations - Extension
Fund 107	Student Aid
Fund 109	Energy Costs
Fund 110	Debt Service - Academic Buildings
Fund 173	Grants for Study Abroad
Fund 181	Great Lakes Fish Study
Fund 190	Solid Waste Research & Experiments
* Fund 403	Advanced Opportunity Program
Fund 406	Lawton Minority Undergraduate Retention Grants

Extramural Support Funds

Fund 133	Gifts & Donations - General
Fund 134	Non-Federal Student Loan Funds
Fund 144	Federal Aid - Special Projects
Fund 145	Federal Aid - Work Study
Fund 146	Federal Aid - Supplemental Educational Opportunity Grants
Fund 147	Federal Aid - Student Loans (Perkins)
Fund 148	Federal Aid - Basic Educational Opportunity Grant (Pell)
Fund 149	Federal Aid - Direct Student Loans
Fund 150	Federal Indirect Costs
Fund 151	Nursing Loans - Undergraduates
Fund 152	Nursing Loans - Graduate
Fund 161	Endowment Trust Fund Income
Fund 182	Distinguished Professorships - Matching Funds
Fund 184	License Plate Scholarship Program

Program Revenue Funds

Fund 132 & 189	Program Revenue Operations - Extension
Fund 120	Service Departments (Physical Plant Clearing Account)
Fund 123	Debt Service - Auxiliary Enterprises
Fund 128	Auxiliary Enterprises & Other Self Supporting Activities
Fund 129	Internal billings (Clearing Account)
Fund 136	Other Operating Receipts

* Also includes Minority Doctoral Student Loan funds.