

2001-2002 Financial Report



Controller's Office

October 2002

**University of Wisconsin - Milwaukee
2001-2002 Financial Report
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University of Wisconsin - Milwaukee

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Executive Summary

Background

The 2001-2002 UWM Financial Report contains schedules and graphs which provide a broad view of campus funding and financial activity. This document provides a comprehensive view of both sources applied and uses of funds.

This is the sixth 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 2001-2002 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 2001-2002 encumbrances not liquidated.
- ◆ The Financial Report includes prior year encumbrances liquidated in 2001-2002.
- ◆ The Financial Report includes funds carried forward from 2000-2001 to 2001-2002 but excludes funds carried forward from 2001-2002 to 2002-2003.

The schedule at the end of section A reconciles the budget 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/2002fr.pdf>.

Budget Highlights

Highlights of the key changes made in the development of the 2001-2002 budget:

- ◆ The State authorized pay plan increases of 3.2% (Faculty and Academic Staff) and 1.0% (NonRepresented Classified).
 - Most of these increases were funded by increases in tuition.
 - The contracts for classified represented staff for 2001-2003 had not been finalized as of the date of this writing.
 - The Classified NonRepresented Pay Plan also provided authorization for Discretionary Performance Recognition Adjustments and Discretionary Compensation Adjustments. Funding was not provided for either of these adjustments.
- ◆ The State budget provided \$2,080,000 to support Phase I of the Milwaukee Idea.
- ◆ UWM's share of the UWS biennial budget reduction was \$760,000 less fringe benefits of \$133,000.
- ◆ Resident undergraduate and graduate tuition increased by 8.4%. Non-resident fees increased by 15.4% for undergraduates (12.9% for the Fall semester and 2.5% for the Spring semester) and by 10.4% for graduates. Of the increase, 1.4% was earmarked for support of the Milwaukee Idea.

- ◆ In our auxiliary operations, student segregated fees increased by 4.4%. In addition, room and board increased by 5.4%. The parking rates increased significantly after two years of no increases. Faculty/staff reserved permits increased by 56%, and regular faculty/staff permits increased by 54%. The Sandburg East dormitory addition and the remodeled commons opened in Fall 2001.

For more information on the budget highlights, see the Executive Summary section of the 2001-2002 Budget Report.

Financial Results Highlights

- ◆ Total expenditures increased by \$19.7 million (5%) from \$370.7 million in 2000-01 to \$390.4 million in 2001-2002. The major sources of increase are:
 - student tuition income applied: \$3.6 million (5.1%)
 - program revenue funds: \$5.4 million (8.3%)
 - federal aid, grants, and contracts: \$10.9 million (12.7%).
- ◆ By program or function, UWM's total expenditures were distributed as follows:
 - Primary programs (instruction/research/public service): 43.2%
 - Student aid: 19.6%
 - Support programs: 28.8% (of which, institutional support is only 4% of the total)
 - Auxiliary enterprises: 6.9%
 - Debt service (academic facilities): 1.4%.
- ◆ By expenditure type or object, almost \$225 million (57.5%) of UWM total expenditures were used for salaries and fringe benefits. For state program funds only, the salaries/fringes total \$174 million (91%).
- ◆ State program fund expenditures increased by \$9.3 million (5.1%) from \$182 million in 2000-2001 to \$191 million in 2001-2002. Increases by source are:
 - state GPR: \$5.7 million
 - student tuition income applied: \$3.6 million.
- ◆ Debt service (Academic Buildings) expenditures decreased by \$6.7M (54.6%) in 2001-2002. Based on Legislative action, the State refinanced general obligation bonds and notes during the year. This resulted in a deferral of about ½ of our scheduled 01-02 principal payments to future years as well as some interest savings.
- ◆ Federal Direct Student Loan expenditures increased by \$7.2M (14.5%) in 2001-2002.

Questions or comments?

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References

University of Wisconsin--Milwaukee 2001-2002 Budget Report
(Available on Web at <http://www.bfs.uwm.edu/depts/birms/Bdgrtpt/bdgtoc.htm>; printed version from UWM Printing Services)

University of Wisconsin System 2002 Annual Financial Report – Not available at this time.
(Available on the Web at <http://www.uwsa.edu/fadmin/finrep/afr.htm>)

University of Wisconsin - Milwaukee

2001-2002 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 Applied - 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 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 2001-2002 financial results in more detail than Section A by organizing the accountability categories in various combinations.

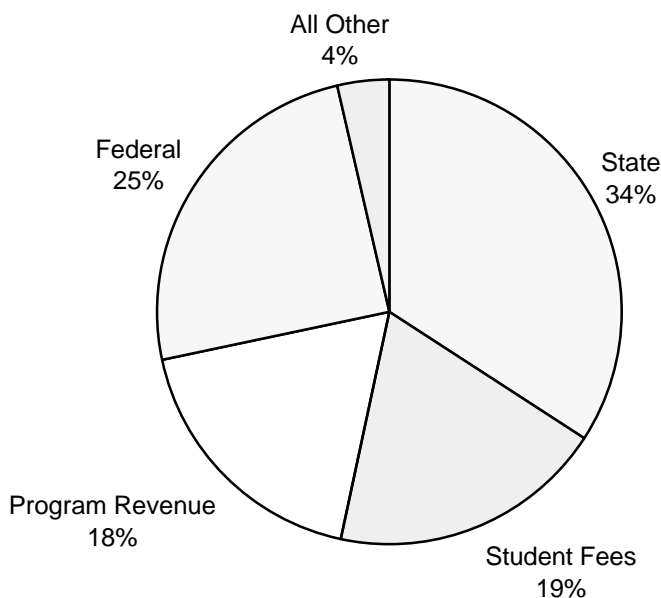
There are Notes following Section A. These identify items of special interest and explain results that may not be readily apparent.

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

2001-02 Financial Results

Source of Funds Applied - All Funds



	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
State General Purpose Revenue					
General Program	\$110,986,940	\$116,697,371	\$5,710,431	5.1%	29.9%
Other State Funds	24,472,212	17,094,958	(7,377,254)	-30.1%	4.4%
	135,459,152	133,792,329	(1,666,823)	-1.2%	34.3%
Operations Receipts					
Student Fee Income	70,372,534	73,977,652	3,605,117	5.1%	18.9%
Program Revenue Funds	66,048,399	71,499,188	5,450,789	8.3%	18.3%
Other Receipts	3,163,668	4,486,913	1,323,245	41.8%	1.1%
	139,584,601	149,963,753	10,379,151	7.4%	38.4%
Federal Aid, Grants & Contracts	86,242,337	97,168,902	10,926,565	12.7%	24.9%
Gift Fund Income	9,436,033	9,507,785	71,752	0.8%	2.4%
Total	\$370,722,123	\$390,432,768	\$19,710,645	5.0%	100.0%

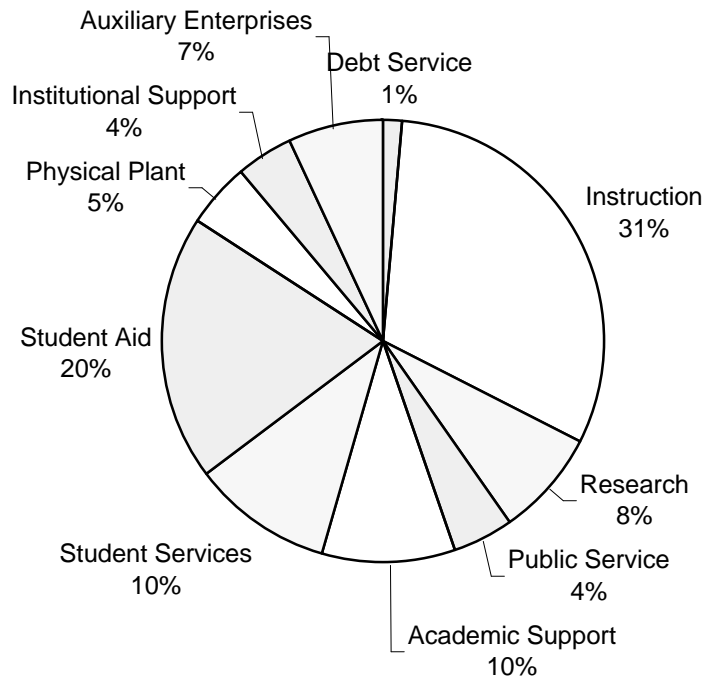
University of Wisconsin - Milwaukee
2001-02 Financial Results
Use of Funds By Division - All Funds

	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Divisions					
Academic Units	\$203,589,393	\$216,670,956	\$13,081,563	6.4%	55.5%
General Educational Administration	4,826,050	4,757,953	(68,096)	-1.4%	1.2%
Administrative Affairs	32,843,388	32,510,433	(332,955)	-1.0%	8.3%
Student & Multicultural Affairs	116,639,671	130,169,095	13,529,424	11.6%	33.3%
Unit Wide:					
Debt Service(Academic Bldg)	12,339,630	5,598,872	(6,740,758)	-54.6%	1.4%
Other	483,992	725,460	241,468	49.9%	0.2%
Total	\$370,722,123	\$390,432,768	\$19,710,645	5.3%	100.0%
Academic Units					
Academic Affairs	5,283,792	5,736,734	452,941	8.6%	1.5%
Milwaukee Idea	3,465,022	4,771,229	1,306,207	37.7%	1.2%
Health Sciences	7,779,989	8,523,155	743,166	9.6%	2.2%
Architecture & Urban Planning	4,326,481	4,992,407	665,926	15.4%	1.3%
Business Administration	14,336,666	16,952,085	2,615,419	18.2%	4.3%
Education	16,035,075	17,338,163	1,303,088	8.1%	4.4%
Engineering & Applied Science	14,307,832	15,079,392	771,560	5.4%	3.9%
The Arts	11,237,073	12,308,114	1,071,041	9.5%	3.2%
Graduate School	11,546,294	12,502,683	956,388	8.3%	3.2%
Information & Media Technologies	11,393,323	11,602,396	209,074	1.8%	3.0%
Letters & Science	60,162,470	66,785,889	6,623,419	11.0%	17.1%
Library	10,300,082	6,899,711	(3,400,371)	-33.0%	1.8%
Information Studies	2,063,545	2,367,774	304,229	14.7%	0.6%
Nursing	7,563,418	7,808,774	245,356	3.2%	2.0%
Social Welfare	6,857,642	7,306,291	448,649	6.5%	1.9%
Continuing Education	14,431,583	13,032,957	(1,398,625)	-9.7%	3.3%
Academic Support	2,499,107	2,663,203	164,096	6.6%	0.7%
	203,589,393	216,670,956	13,081,563	6.4%	55.5%

University of Wisconsin--Milwaukee

2001-02 Financial Results

Use of Funds By Program- All Funds



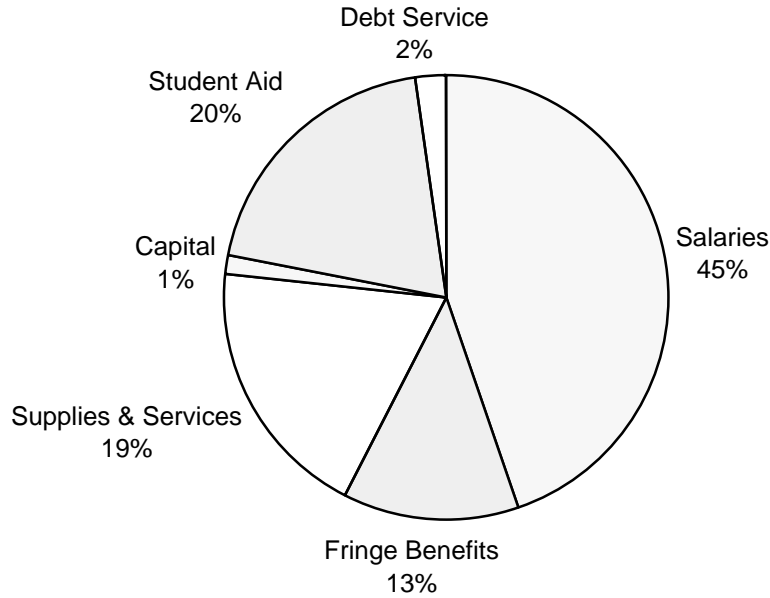
	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Primary Programs					
Instruction	\$109,305,304	\$121,583,880	\$12,278,576	11.2%	31.1%
Research	28,022,172	30,601,294	2,579,122	9.2%	7.8%
Public Service	17,486,072	16,546,079	(939,993)	-5.4%	4.2%
	154,813,548	168,731,253	13,917,705	9.0%	43.2%
Support Programs					
Academic Support	40,796,951	38,437,487	(2,359,464)	-5.8%	9.8%
Student Services	34,994,662	39,522,450	4,527,787	12.9%	10.1%
Student Aid	67,017,945	76,524,769	9,506,824	14.2%	19.6%
Physical Plant	19,804,853	18,713,558	(1,091,295)	-5.5%	4.8%
Institutional Support	14,904,823	15,882,161	977,338	6.6%	4.1%
	177,519,235	189,080,424	11,561,190	6.5%	48.4%
Education & General Expenditures	332,332,782	357,811,677	25,478,895	7.7%	91.6%
Auxiliary Enterprises	26,049,713	27,022,219	972,506	3.7%	6.9%
Debt Service on Academic Bldgs.	12,339,630	5,598,872	(6,740,758)	-54.6%	1.4%
Total	\$370,722,125	\$390,432,768	\$19,710,643	5.3%	100.0%

See B2 for 2001-2002 expenditures by funding source.

University of Wisconsin--Milwaukee

2001-02 Financial Results

Use of Funds By Major Expenditure - All Funds

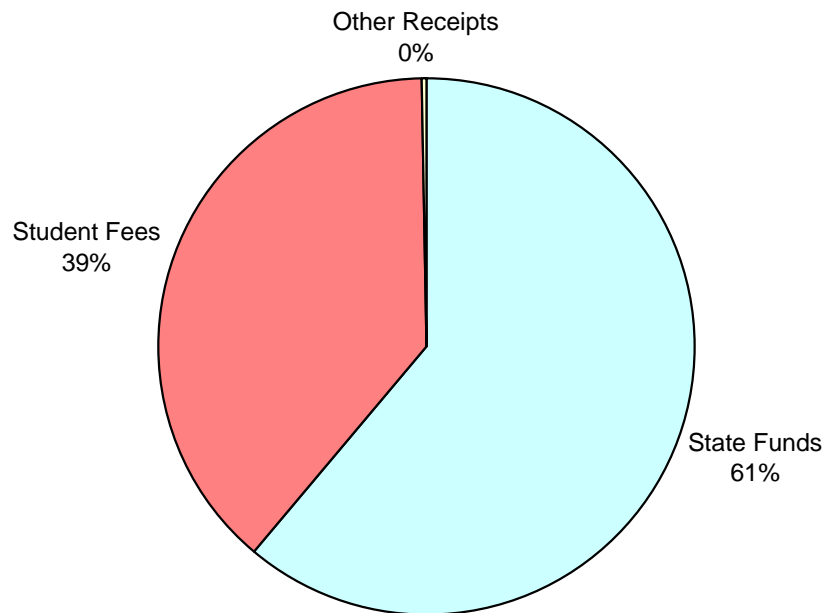


	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Staff Compensation					
Salaries	\$161,707,661	\$174,323,934	\$12,616,273	7.8%	44.6%
Fringe Benefits	44,149,399	50,260,149	6,110,750	13.8%	12.9%
	205,857,060	224,584,084	18,727,024	9.1%	57.5%
Supplies, Services & Sales Credits					
Supplies & Services	97,149,136	99,678,232	2,529,096	2.6%	25.5%
Sales Credits	(22,691,808)	(24,976,742)	(2,284,934)	10.1%	-6.4%
	74,457,328	74,701,490	244,162	0.3%	19.1%
Capital	8,030,379	5,184,675	(2,845,704)	-35.4%	1.3%
Student Aid	67,240,219	76,807,231	9,567,012	14.2%	19.7%
Municipal Services	492,330	526,522	34,192	6.9%	0.1%
Debt Service					
On Academic Facilities	12,339,630	5,598,872	(6,740,758)	-54.6%	1.4%
On Auxiliary Facilities	2,305,175	3,029,895	724,720	31.4%	0.8%
	14,644,805	8,628,767	(6,016,038)	-41.1%	2.2%
Total	\$370,722,121	\$390,432,768	\$19,710,648	5.3%	100.0%

University of Wisconsin - Milwaukee

2001-02 Financial Results

Source of Funds Applied - State Program Funds*



	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
State General Purpose Revenue	\$110,986,940	\$116,697,371	\$5,710,431	5.1%	61.0%
Student Tuition Income	70,372,534	73,977,652	3,605,117	5.1%	38.7%
Federal Facility & Administrative Cost	481,700	481,700	0	0.0%	0.3%
Total	\$181,841,174	\$191,156,723	\$9,315,548	5.1%	100.0%

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

University of Wisconsin - Milwaukee

2001-02 Financial Results

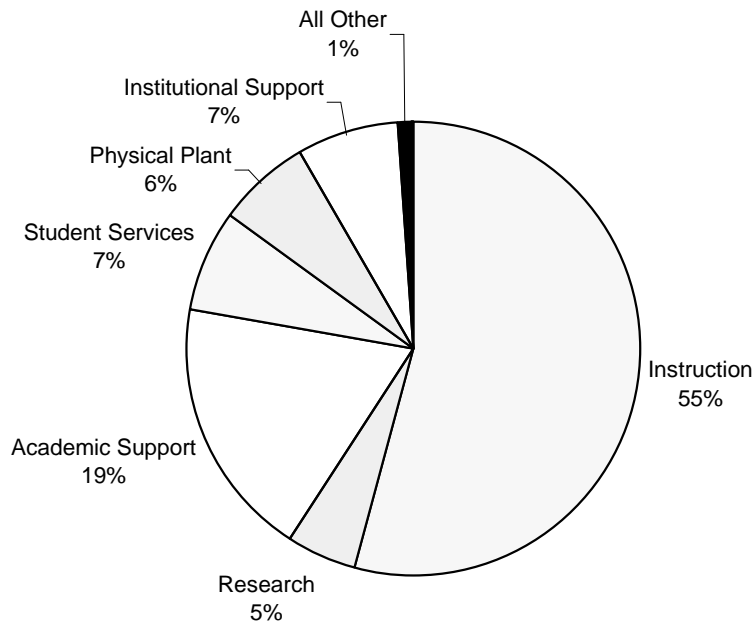
Use of Funds By Division - State Program Funds

	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Divisions					
Academic Units	\$147,807,329	\$156,169,585	\$8,362,256	5.7%	81.7%
General Educational Administration	4,284,393	4,184,693	(99,699)	-2.3%	2.2%
Administrative Affairs	19,820,241	19,900,487	80,246	0.4%	10.4%
Student & Multicultural Affairs	9,898,167	10,608,918	710,751	7.2%	5.5%
Unit Wide:					
Other	31,045	293,040	261,995	843.9%	0.2%
Total	\$181,841,174	\$191,156,723	\$9,315,548	5.1%	100.0%
Academic Units					
Academic Affairs	4,440,202	4,323,922	(116,280)	-2.6%	2.3%
Milwaukee Idea	3,250,503	4,232,581	982,078	30.2%	2.2%
Health Sciences	5,714,270	6,327,591	613,320	10.7%	3.3%
Architecture & Urban Planning	3,831,204	4,327,334	496,129	12.9%	2.3%
Business Administration	11,473,375	14,357,867	2,884,492	25.1%	7.5%
Education	9,297,528	10,426,546	1,129,018	12.1%	5.5%
Engineering & Applied Science	10,635,452	11,425,618	790,166	7.4%	6.0%
The Arts	9,827,997	10,628,462	800,465	8.1%	5.6%
Graduate School	6,426,665	5,577,706	(848,959)	-13.2%	2.9%
Information & Media Technologies	10,930,615	11,317,586	386,971	3.5%	5.9%
Letters & Science	47,256,859	52,159,119	4,902,261	10.4%	27.3%
Library	10,010,174	6,608,144	(3,402,030)	-34.0%	3.5%
Information Studies	1,597,242	1,497,708	(99,534)	-6.2%	0.8%
Nursing	6,098,614	6,008,704	(89,911)	-1.5%	3.1%
Social Welfare	3,457,858	3,249,710	(208,149)	-6.0%	1.7%
Continuing Education	1,060,728	1,039,082	(21,646)	-2.0%	0.5%
Academic Support	2,498,042	2,661,904	163,862	6.6%	1.4%
	147,807,329	156,169,585	8,362,256	5.7%	81.7%

University of Wisconsin - Milwaukee

2001-02 Financial Results

Use of Funds By Program - State Program Funds

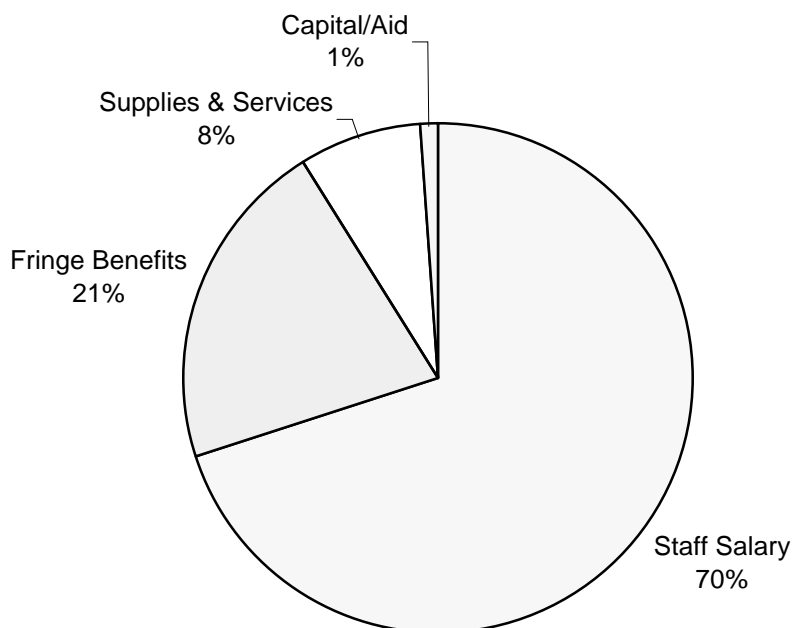


	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Primary Programs					
Instruction	\$93,656,975	\$103,675,806	\$10,018,831	10.7%	54.2%
Research	9,641,901	9,550,759	(91,143)	-0.9%	5.0%
Public Service	1,635,707	2,051,234	415,527	25.4%	1.1%
	104,934,583	115,277,799	10,343,216	9.9%	60.3%
Support Programs					
Academic Support	38,239,493	35,264,430	(2,975,063)	-7.8%	18.4%
Student Services	13,018,653	14,187,751	1,169,098	9.0%	7.4%
Student Aid	91,166	91,221	55	0.1%	0.0%
Physical Plant	12,688,999	12,330,563	(358,436)	-2.8%	6.5%
Institutional Support	12,866,590	14,004,277	1,137,687	8.8%	7.3%
	76,904,902	75,878,241	(1,026,660)	-1.3%	39.7%
Education & General Expenditures	181,839,485	191,156,040	9,316,555	5.1%	100.0%
Auxiliary Enterprises	1,689	682	(1,007)	0.0%	0.0%
Total	\$181,841,174	\$191,156,723	\$9,315,548	5.1%	100.0%

University of Wisconsin - Milwaukee

2001-02 Financial Results

Use of Funds By Major Expenditure - State Program Funds



	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Staff Compensation					
Salaries	\$124,658,536	\$133,645,833	\$8,987,297	7.2%	69.9%
Fringe Benefits	35,700,687	40,341,456	4,640,769	13.0%	21.1%
	160,359,223	173,987,289	13,628,066	8.5%	91.0%
Supplies, Services & Sales Credits					
Supplies & Services	31,483,002	31,798,095	315,093	1.0%	16.6%
Sales Credits	(15,121,349)	(16,715,065)	(1,593,716)	10.5%	-8.7%
	16,361,653	15,083,031	(1,278,622)	-7.8%	7.9%
Capital	5,047,353	2,025,850	(3,021,503)	-59.9%	1.1%
Student Aid	72,941	60,553	(12,388)	-17.0%	0.0%
Total	\$181,841,170	\$191,156,722	\$9,315,552	5.1%	100.0%

University of Wisconsin - Milwaukee

2001-02 Financial Results

State Program Funds & Other State Funds

	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
State Program Funds					
GPO (101)					
Student Services	11,306,105	12,398,502	1,092,397	9.7%	6.0%
Institutional Support	12,866,590	14,004,277	1,137,687	8.8%	6.7%
Instruction	92,352,789	102,276,250	9,923,462	10.7%	49.1%
Research	9,213,526	9,031,005	(182,521)	-2.0%	4.3%
Public Service	1,630,257	2,047,355	417,098	25.6%	1.0%
Academic Support	36,578,974	33,717,380	(2,861,594)	-7.8%	16.2%
Physical Plant	9,827,918	9,446,987	(380,931)	-3.9%	4.5%
Auxiliary Enterprises	1,689	682	(1,007)	0.0%	0.0%
Financial Aid	80,886	83,108	2,222	2.7%	0.0%
	173,858,735	183,005,546	9,146,812	5.3%	87.9%
Maintenance (105)	2,861,081	2,883,576	22,495	0.8%	1.4%
Laboratory Modernization (114)					
Instruction	674,866	715,390	40,524	6.0%	0.3%
Academic Support	577,303	409,976	(167,327)	-29.0%	0.2%
	1,252,169	1,125,366	(126,803)	-10.1%	0.5%
Educational Technology (115)	307,417	399,035	91,618	29.8%	0.2%
Industrial & Economic Dev Research (118)	204,408	202,866	(1,542)	-0.8%	0.1%
Distinguished Professors (119)	83,716	195,092	111,376	133.0%	0.1%
Fee Remission (175)	10,280	8,113	(2,167)	-21.1%	0.0%
Strategic Plan for Business (177)	533,075	554,738	21,663	4.1%	0.3%
Minority & Disadvantaged Prog (402)	2,730,294	2,782,390	52,095	1.9%	1.3%
Subtotal State Program Funds	181,841,174	191,156,723	9,315,548	5.1%	91.8%
Other State Funds					
UW Extension IIA Funds (GPR 104)					
Outreach & Continuing Education	\$2,689,205	\$2,731,073	\$41,868	1.6%	1.3%
Other Divisions	209,074	218,777	9,703	4.6%	0.1%
	2,898,279	2,949,850	51,571	1.8%	1.4%
Student Aid					
Grants for Study Abroad (173)	159,000	156,295	(2,705)	-1.7%	0.1%
Fellowships (107)	229,083	265,014	35,931	15.7%	0.1%
Student Loan Matching (107)	76,181	72,209	(3,972)	-5.2%	0.0%
	464,264	493,518	29,254	6.3%	0.2%
Energy Costs (109)	6,832,965	5,848,763	(984,202)	-14.4%	2.8%
Debt Service (110)	12,339,630	5,598,872	(6,740,758)	-54.6%	2.7%
Solid Waste Research (190)	5,915	380	(5,535)	-93.6%	0.0%
Great Lakes Fish Study (181)	32,000	40,942	8,942	27.9%	0.0%
Minority Student Aid Programs					
Advanced Opportunity Prog (403)	936,991	1,121,077	184,086	19.6%	0.5%
Minority Retention Grants (406)	962,168	1,041,557	79,389	8.3%	0.5%
	1,899,159	2,162,634	263,475	13.9%	1.0%
Subtotal Other State Funds	24,472,212	17,094,958	(7,371,719)	-30.1%	8.2%
Total	\$206,313,386	\$208,251,680	\$1,938,294	0.9%	100.0%

University of Wisconsin - Milwaukee

2001-02 Financial Results

Extramural Support

	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Federal Aid, Grants & Contracts					
Federal Aid - Special Projects (144)					
Instruction	\$6,002,111	\$6,600,678	\$598,566	10.0%	6.0%
Research	11,677,833	12,712,053	1,034,220	8.9%	11.5%
Public Service	1,025,389	1,065,266	39,877	3.9%	1.0%
All Other	4,259,820	4,749,075	489,255	11.5%	4.3%
	22,965,153	25,127,072	2,161,919	9.4%	22.7%
Federal Aid to Students					
Work Study (145)	784,657	636,205	(148,452)	-18.9%	0.6%
S. E. O. G. (146)	1,901,784	1,915,992	14,208	0.7%	1.7%
Perkins Loans (147)	2,832,211	2,784,657	(47,554)	-1.7%	2.5%
Pell Grants (148)	7,652,280	9,473,193	1,820,913	23.8%	8.6%
Direct Student Loans (149)	49,812,429	57,022,519	7,210,090	14.5%	51.5%
Nursing Loans (151, 152)	293,822	209,264	(84,558)	-28.8%	0.2%
	63,277,183	72,041,830	8,764,648	13.9%	65.1%
Federal Facility & Administrative Costs (150)					
Research	1,993,482	3,327,713	1,334,231	66.9%	3.0%
Other Activities	681,606	672,972	(8,634)	-1.3%	0.6%
	2,675,088	4,000,685	1,325,597	49.6%	3.6%
Gift Fund Income					
Non-Federal Gifts & Donations (133, 134, 161)					
Instruction	2,163,946	1,461,745	(702,201)	-32.5%	1.3%
Research	4,062,193	4,330,653	268,460	6.6%	3.9%
Public Service	1,687,995	2,259,154	571,159	33.8%	2.0%
All Other	1,411,686	1,425,989	14,303	1.0%	1.3%
	9,325,821	9,477,542	151,721	1.6%	8.6%
License Plate Scholarship Program (184)	6,882	4,528	(2,354)	-34.2%	0.0%
Distinguished Professors Matching (182)	110,214	30,243	(79,971)	-72.6%	0.0%
Total	\$98,360,340	\$110,681,900	\$12,321,560	12.5%	100.0%

University of Wisconsin - Milwaukee

2001-02 Financial Results

Program Revenue Funds

	2000-01	2001-02	Change Dollars	Change Percent	2000-01 % of Total
Auxiliary Enterprises					
(Funds 123, 128)					
Administrative Affairs	\$5,923,896	\$5,826,707	(\$97,189)	-1.6%	8.1%
Student & Multicultural Affairs	38,207,424	41,202,121	2,994,697	7.8%	57.6%
All Other	3,857,424	3,784,644	(72,780)	-1.9%	5.3%
	47,988,744	50,813,472	2,824,728	5.9%	71.1%
UW Extension IIA Funds (PR)					
(Fund 132, 189)					
Non-Credit Programming					
Continuing Education	8,522,702	6,751,923	(1,770,779)	-20.8%	9.4%
All Other	696,296	729,133	32,837	4.7%	1.0%
	9,218,998	7,481,056	(1,737,942)	-18.9%	10.5%
Credit Programming					
	3,752,812	5,248,950	1,496,138	39.9%	7.3%
	12,971,810	12,730,006	(241,804)	-1.9%	17.8%
Other Program Revenue					
(Funds 120, 129, 136)					
General Educational Administration	323,016	194,163	(128,853)	-39.9%	0.3%
Administrative Affairs	(353,883)	310,231	664,114	187.7%	0.4%
Student & Multicultural Affairs	1,146,349	1,453,343	306,994	26.8%	2.0%
Academic Affairs	1,465	927,539	926,074	63213.2%	1.3%
Milwaukee Idea	0	9,200	9,200	0.0%	0.0%
Health Sciences	13,551	10,606	(2,945)	-21.7%	0.0%
Business Administration	1,199,216	1,356,336	157,120	13.1%	1.9%
Education	131,362	132,936	1,574	1.2%	0.2%
Engineering & Applied Science	245,286	241,721	(3,565)	-1.5%	0.3%
The Arts	17,665	9,200	(8,465)	-47.9%	0.0%
Graduate School	21,469	98,211	76,742	357.5%	0.1%
Information & Media Technology	(3,399)	257,183	260,582	7666.4%	0.4%
Letters & Science	1,788,258	2,287,239	498,981	27.9%	3.2%
Library	127,407	109,917	(17,490)	-13.7%	0.2%
Information Studies	79,534	67,208	(12,326)	-15.5%	0.1%
Nursing	102,660	217,173	114,513	111.5%	0.3%
Social Welfare	0	(7,799)	(7,799)	0.0%	0.0%
Continuing Education	196,840	232,580	35,740	18.2%	0.3%
Other	51,049	48,721	(2,328)	-4.6%	0.1%
	5,087,845	7,955,710	2,867,865	56.4%	11.1%
Total	\$66,048,399	\$71,499,188	\$5,450,789	8.3%	100.0%

University of Wisconsin - Milwaukee
2001-2002 Financial Results
Notes

A Schedules

A1

- ◆ **Other State Funds** decreased by 30.1% primarily due to decreases in Energy Cost (fund 109) and Debt Service-Academic Buildings (fund 110). Debt service (Academic Buildings) expenditures decreased by \$6.7M (54.6%) in 2001-2002. Based on Legislative action, the State refinanced general obligation bonds and notes during the year. This resulted in a deferral of about ½ of our scheduled 01-02 principal payments to future years as well as some interest savings.

Other Receipts increased by 41.8% due to increases in Federal Facility and Administration Cost (fund 150) expenditures.

Federal Aid Grants & Contracts increased by 12.7% primarily due to a \$7.2M increase in Federal Aid-Direct Student Loans (fund 149) and a \$2.1M increase in Federal Aid-Special Projects (fund 144).

A2

General Program Educational Administration decreased by 1.4% primarily due to decreases of \$99K in General Program Operations (fund 101) and \$129K in Other Operating Receipts (fund 136). See A6 and A11.

Administrative Affairs decreased by 1.0%; the majority of which is attributable to a reduction in Energy Costs (fund 109).

Student & Multicultural Affairs increased by 11.6% primarily due to increases of \$7.2M in Federal Aid-Direct Student Loans (fund 149), \$3M in Auxiliary Enterprises (fund 128), \$1.8M in Federal Aid-Pell Grants (fund 148), \$636K in General Program Operations (fund 101) and \$458K in Federal Aid-Special Projects (fund 144). See A6, A10 and A11.

Unit Wide

Debt Service See A9.

Other See A6.

Milwaukee Idea increased by 37.7% primarily due to increase of \$982K in General Program Operations (fund 101) and \$290K in Gifts & Donations General (fund 133). See A6.

Architecture & Urban Planning increased by 15.4% primarily due to increases of \$500K in General Program Operations (fund 101) and \$148K in Gifts & Donations General (fund 133). See A6.

Business Administration increased by 18.2% due to increases in General Program Operations (fund 101) expenditures. See A6.

Letters & Science increased by 11.0% primarily due to increases of \$5M in General Program Operations (fund 101); \$650K in Auxiliary Enterprises (fund 128); \$520K in Extension-Credit (fund 189) and \$500K in

Other Operating Receipts (fund 136). See A6 and A11.

Library decreased by 33.0% due to decreased expenditures in General Program Operations (fund 101). See A6.

Information Studies increased by 14.7% primarily due to increased expenditures in Extension-Credit (fund 189).

Continuing Education decreased by 9.7% primarily due to decreased expenditures in Extension-Non Credit (fund 132). See A11.

A3

Instruction increased by 11.2% primarily due to increases of \$9.9M in General Program Operations (fund 101); \$1.5M in Extension-Credit (fund 189) and \$554K in Auxiliary Enterprises (fund 128). See A7 & A11.

Public Service decreased by 5.4% primarily due to decreased expenditures in Extension-Non Credit (fund 132). See A11.

Academic Support decreased by 5.8% primarily due to decreased expenditures in General Program Operations (fund 101). See A7.

Student Services increased by 12.9% primarily due to increases of \$1M in General Program Operations (fund 101), \$861K in Federal Aid-Special Projects (fund 144), \$1.5M in Other Operating Receipts (fund 136) and \$867K in Other Operating Receipts (fund 136). See A7 & A11.

Student Aid increased by 14.2% primarily due to increases of \$7.2M in Federal Aid-Direct Student Loans (fund 149) and \$1.8M in Federal Aid-Pell Grants (fund 148).

Physical Plant – See A9.

Debt Service on Academic Buildings – See A9

A4

Fringe Benefits increased by 13.8% due to a 7.8% increase in salary expenditures combined with significant increases in health insurance costs.

Sales Credits increased by 10.1% basically due to increases of \$1.6M General Program Operations (fund 101), \$639K in Service Departments (fund 120) and \$332K in Auxiliary Enterprises (fund 128).

Capital decreased by 35%. This was the result of decreases of \$2.9M in General Program Operations (fund 101) (See A6-Library), \$1M in Auxiliary Enterprises (fund 128) which were offset by increases of \$434K in Energy Costs (fund 109), \$351K in Other Operating Receipts (fund 136) and \$485K in Federal Indirect Cost (fund 150).

Student Aid increased by 14% basically due to a \$7.2M increases in Federal Aid-Direct Student Loans (fund 149) and a \$1.8M increase in Federal Aid-Pell Grants (fund 148).

Debt Service

Academic Facilities – See A1.

Auxiliary Facilities increased by 31.4% due to the new Sandburg East Tower.

A6

General Education Administration decreased by 2.3% basically due to the carryforward of fund 101 for advertising costs not incurred in 2002.

Academic Affairs decreased by 2.6% basically due to the transfer of the dot.edu program to Information & Media Technology.

Milwaukee Idea increased by 30.2%. This growth in expenditures is the result of both an increase in the rate of spending as existing initiatives become more established, as well as an increase in the total number of initiatives as the budgets for new initiatives are approved.

Health Sciences increased by 10.7% due to increased salary expenditures in the Clinical Laboratory Sciences & Occupational Therapy departments. In addition, capital expenditures increased by \$280K. These increases were in General Program Operations (fund 101) and can be generally attributed to carryforward budget from 2000-01.

Architecture & Urban Planning increased by 12.9% in General Program Operations (fund 101) salaries & fringe benefits. This can be attributed to additional funds available due to play plan, marginal tuition revenue and carryforward from 2001.

Business Administration increased by 25.1%. While a portion of this increase is attributable to pay plan increases and marginal tuition revenue (2001-2002) increases, the majority of the increase is due to unfunded faculty and staff recruitments related to meeting AACSB accreditation standards, expected enrollment increase, new program and technology needs.

Education increased by 12.1%. This can be attributed to additional funds available due to pay plan increases and the marginal tuition revenue increases.

Graduate School decreased by 13.2%. This can be attributed to a decrease in funds available due to the transfer of a legal staff position to Administrative Affairs, the transfer of the Women's studies (fund 101) program to Letters & Science, and the transfer of Industrial & Economic Development Research (fund 118) to Engineering. In addition, the carryforward from 2001 exceeded the carryforward to 2003 by \$149K.

Letters & Science increased by 10.4%. This can be attributed to additional funds available due to pay plan increases, marginal tuition revenue, transfer of Women's Studies program from the Graduate School and carryforward from 2001 in excess of the carryforward to 2003.

Library decreased by 34%. This was due to prepayments made in 2000-01 to journal and book vendors who offered significant discounts for advance payments of 2001-02 purchases. The University participates in these prepayment programs (savings can be as great as \$50K) whenever possible. We were not able to take advantage of the prepayment program in 2002.

Information Studies decreased by 6.2%. Funds available were decreased due to a 2001 loan repayment made in 2002. In addition, the net carryforward from 2001 and the carryforward to 2003 increased by \$90K.

Nursing decreased by 1.5% primarily due to the net change in carryforward from year to year of approximately \$90K.

Social Welfare decreased by 6.0%. Funds available were decreased due to the repayment of a 2001 loan for a tuition revenue shortfall. A similar shortfall in 2002 also resulted in decreased funds available.

Continuing Education decreased by 2%. This can be attributed to a \$233K prepayment for postage made in 2000-01 for 2001-02.

UnitWide increased due to the campus decision to pay the campus insurance premiums centrally.

A7

Instruction increased by 10.7% due to increased General Purpose Operation (fund 101) funds available for pay plan and marginal tuition revenue increases. In addition, increased expenditures by School of Business Administration (See A6) contributed to the increase.

Public Service increased by 25.4% in General Program Operations (fund 101). This can be attributed to increased funds available for pay plan and the Milwaukee Idea allocations.

Academic Support decreased by 7.8%. The majority of the decrease can be attributed to the prepayment of Library expenses (see A6).

Physical Plant decreased by 2.8% due to decreased General Program Operations (fund 101) expenditures in Administrative Affairs that resulted in carryforward to 2003.

A8

Fringe Benefits increased by 13.0% primarily due to a \$3.2M increases in health insurance costs.

Sales Credits increased by 10.5% primarily in General Program Operations (fund 101) and can be attributed to increased sales credit activity in Administrative Affairs and Information & Media Technology

Capital decreased by 59.9% due primarily to the Library (see A6).

A9

Laboratory Modernization (fund 114) decreased by 10.1% due to carryforward encumbrances of approximately \$76K more in 2002 than 2001, which in turn resulted in decreased expenditures.

Educational Technology (fund 115) increased by 29.8%. This was attributable to 2001 encumbrances, which were liquidated in 2002, and to \$72K in additional allocations from UW System.

Distinguished Professorships (fund 119) increased by 13.3% due to the addition of three new Wisconsin Distinguished Professors in 2002.

Energy Costs (fund 109) decreased by 14.4% primarily due to lower gas prices.

Debt Service – Academic Buildings (fund 110) decreased by 54.6%. See A1.

Advanced Opportunity Program (fund 403) increased by 19.6% due to an increased budget allocation which resulted in additional funds available.

A10

Federal Aid - Work Study (fund 145) decreased by 18.9%. This was the direct result of fewer students accepting Work Study awards.

Federal Aid – Pell Grants (fund 148) increased by 23.8% because of an 8% increase in the number of students receiving Pell Grants and an increase in award amounts.

Federal Aid – Direct Student Loans (fund 149) increased by 14.5%. The number of borrowers increased as follows: subsidized 9%, unsubsidized 14%, and Plus (parent loans) 28%.

Federal Facility & Administrative Cost (fund 150) increased by 49.6% primarily due to increased F&A recovery in 2002, which translates to increased funds available. In addition, a larger portion of the prior cash balance was spent in 2002 rather than in 2001.

Federal Aid - Nursing Loans (fund 151 & 152) decreased by 28.8%. The decrease was primarily in the Undergraduate Awards (fund 151) and can be attributed to a decrease in the loan collections in 2000-01 which resulted in less funds available for awards in 2001-02.

A11

Auxiliary Enterprises (fund 128) - Administrative Affairs decreased by 1.6%. This can be attributed to reduced expenditures in the Fleet Services.

Auxiliary Enterprises (fund 128) – All Others decreased by 1.9%. Significant decreases in expenditures in Academic Affairs, Business Administration and Information & Media Technology were offset by significant increases in Letters & Science.

Extension Non-Credit Programming (fund 132) decreased by 18.9%. The decreases are found in the following Continuing Education departments: Engineering (\$1.3M), Business & Management (\$185K), Social Services (\$320K) and Arts & Liberal Studies (\$140K).

Extension Credit Programming (fund 189) increased by 39.9%. This can be attributed to significant increases in Letters & Science (\$520K), Information Studies (\$459K) and Continuing Education (\$467K) expenditures.

Other Program Revenue

Administrative Affairs increased by 187.7%. This is due to a \$162K increase in expenditures in Physical Plant Service Departments (fund 120) and a technical adjustment required in 2001.

Student & Multicultural Affairs increased by 26.8% due to a \$250K allocation in fund 136, and to increased expenditures of \$50K in the Department of Enrollment Services.

Health Sciences decreased by 21.7% or \$2,945. This can be attributed to reduced expenditures in the Health Sciences Academy and the Lab Medicine Training Program.

Academic Affairs increased by \$926K. The entire amount is attributable to the OASIS project. \$574K is for 2002, and the balance is a repayment for loans in prior years.

Business Administration increased by 13.1% due to increased activity in the Executive Programs.

Graduate School increased by 357.5% or \$76K. This is primarily the result of increased activity in the Student Services department.

Information & Media Technology increased by \$260K as a result of the activity in dot.edu.

Letters & Science increased by 27.9%. This is the result of increased activity in ESL (\$30K) Remedial English (\$72K), Remedial Math (\$31K) and Institute of Survey & Policy Research (\$102K).

Library decreased by 13.7% due to decreased expenditures in the Serial Department.

Information Studies decreased by 15.5% as a result of decreases in the Information Technology Lab.

Nursing increased by 111.5% primarily due to increases in the Institute for Urban Health Partnership and Silver Spring Community Health Center.

Continuing Education increased by 18.2% primarily due to increases in the College for Kids and Cultural Missions program.

University of Wisconsin - Milwaukee

2001-02 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	116,899,260	5,296,212	1,047,170	32,447,516	155,690,158	156,169,585	481,540	(1,015,926)	54,958	155,690,157
General Educational Administration	3,316,824	30,924	173,080	776,758	4,297,587	4,184,693	11,773	101,121	0	4,297,587
Administrative Affairs	15,236,774	986,907	428,919	4,643,067	21,295,668	19,900,487	168,302	1,219,339	7,539	21,295,667
Student & Multicultural Affairs	7,668,198	341,094	245,866	2,463,476	10,718,634	10,608,918	8,043	104,923	(3,250)	10,718,634
Unit Wide	44,947,256	(4,210,697)	1,059,247	(40,330,817)	1,464,989	293,040		809,217	362,732	1,464,989
Total	188,068,312	2,444,441	2,954,282	0	193,467,035	191,156,723	669,658	1,218,674	421,979	193,467,034
Academic Units										
Academic Affairs - Vice Chancellor	2,839,704	201,207	173,373	874,695	4,088,980	4,323,922	15,976	(249,801)	(1,118)	4,088,979
Milwaukee Idea	2,566,306	1,063,612	90,603	643,345	4,363,866	4,232,581	20,478	110,807	0	4,363,866
Allied Health Professions	4,763,129	687,463	(53,034)	1,243,191	6,640,749	6,327,591	40,008	273,142	8	6,640,749
Architecture & Urban Planning	3,376,949	168,490	(63,803)	932,054	4,413,690	4,327,334	4,965	81,325	67	4,413,691
Business Administration	9,023,864	(92,797)	377,623	2,773,117	12,081,807	14,357,867	12,369	(2,287,875)	(555)	12,081,807
Education	7,642,769	672,662	696,078	2,026,564	11,038,072	10,426,546	7,088	603,293	1,144	11,038,072
Engineering & Applied Science	8,520,038	(307,297)	(131,540)	2,443,227	10,524,428	11,425,618	22,758	(924,760)	812	10,524,428
The Arts	8,332,013	592,446	(110,590)	2,276,131	11,089,999	10,628,462	43,564	407,371	10,601	11,089,998
Graduate School	4,665,893	317,552	(120,336)	1,187,448	6,050,557	5,577,706	8,345	466,295	(1,790)	6,050,556
Information & Media Technologies	7,109,772	294,509	1,587,477	2,055,110	11,046,869	11,317,586	30,654	(302,530)	1,158	11,046,869
Letters & Science	39,532,031	1,827,032	555,190	11,367,524	53,281,777	52,159,119	260,088	847,109	15,461	53,281,777
Library	7,688,111	(58,091)	(2,288,203)	1,298,465	6,640,283	6,608,144	2,032	30,107	0	6,640,283
Information Studies	1,306,311	59,012	3,335	285,722	1,654,380	1,497,708	3,707	152,964	0	1,654,380
Nursing	4,742,020	(31,562)	64,367	1,302,665	6,077,490	6,008,704	8,638	60,148	0	6,077,490
Social Welfare	2,574,027	112,295	(413,432)	682,839	2,955,729	3,249,710	867	(294,848)	0	2,955,729
University Outreach	765,540	(233,587)	131,403	355,562	1,018,918	1,039,082	0	(20,164)	0	1,018,918
Academic Support	1,450,783	23,267	548,658	699,856	2,722,564	2,661,904	0	31,491	29,170	2,722,565
Total	116,899,260	5,296,212	1,047,170	32,447,516	155,690,158	156,169,585	481,540	(1,015,926)	54,958	155,690,157

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

2001-2002 Financial Results

All Funds By Source and Division

Divisions	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
Academic Units	\$156,169,585	\$4,377,262	\$34,237,454	\$21,886,655	\$216,670,956
General Educational Administration	4,184,693	0	284,399	288,861	4,757,953
Administrative Affairs	19,900,487	5,848,763	624,245	6,136,938	32,510,433
Student & Multicultural Affairs	10,608,918	1,270,061	75,634,652	42,655,464	130,169,095
Unit Wide	293,040	5,598,872	(98,849)	531,269	6,324,332
Total	\$191,156,723	\$17,094,958	\$110,681,900	\$71,499,188	\$390,432,768

Academic Units

Academic Affairs	4,323,922	0	4,080	1,408,732	5,736,734
Milwaukee Idea	4,232,581	0	529,448	9,200	4,771,229
Health Sciences	6,327,591	0	1,198,998	996,566	8,523,155
Architecture & Urban Planning	4,327,334	19,241	614,427	31,405	4,992,407
Business Administration	14,357,867	88,623	890,880	1,614,715	16,952,085
Education	10,426,546	11,177	5,708,759	1,191,679	17,338,163
Engineering & Applied Science	11,425,618	0	3,412,052	241,721	15,079,392
The Arts	10,628,462	0	564,445	1,115,207	12,308,114
Graduate School	5,577,706	1,427,033	5,133,817	364,127	12,502,683
Information Technology	11,317,586	0	23,733	261,077	11,602,396
Letters & Science	52,159,119	0	9,207,358	5,419,411	66,785,889
Library	6,608,144	0	155,484	136,083	6,899,711
Information Studies	1,497,708	0	44,644	825,422	2,367,774
Nursing	6,008,704	100,116	1,398,153	301,802	7,808,774
Social Welfare	3,249,710	0	3,885,676	170,906	7,306,291
Continuing Education	1,039,082	2,731,073	1,464,200	7,798,603	13,032,957
Academic Support	2,661,904	0	1,299	0	2,663,203
	156,169,585	4,377,262	34,237,454	21,886,655	216,670,956

Related Schedules: A6 A9 A10 A11

University of Wisconsin--Milwaukee

2001-2002 Financial Results

All Funds By Source and Program

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
Primary Programs					
Instruction	\$103,675,806	\$0	\$8,234,111	\$9,673,962	\$121,583,880
Research	\$9,550,759	\$41,322	\$20,424,136	\$585,078	30,601,294
Public Service	\$2,051,234	\$1,947,755	\$3,360,854	\$9,186,236	16,546,079
	115,277,799	1,989,077	32,019,102	19,445,276	168,731,253
Support Programs					
Academic Support	35,264,430	1,002,095	412,858	1,758,105	38,437,487
Student Services	14,187,751	0	3,615,393	21,719,306	39,522,450
Student Aid	91,221	2,656,152	73,541,030	236,366	76,524,769
Physical Plant	12,330,563	5,848,763	231,655	302,576	18,713,558
Institutional Support	14,004,277	0	738,244	1,139,640	15,882,161
	75,878,241	9,507,010	78,539,180	25,155,993	189,080,424
Education & General Expenditures	191,156,040	11,496,086	110,558,282	44,601,269	357,811,677
Auxiliary Enterprises	682	0	123,618	26,897,919	27,022,219
Debt Service on Academic Buildings		5,598,872			5,598,872
Total	\$191,156,723	\$17,094,958	\$110,681,900	\$71,499,188	\$390,432,768

University of Wisconsin--Milwaukee

2001-2002 Financial Results

All Funds by Source and Major Expenditure Classification

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
Staff Compensation					
Salaries	\$133,645,833	\$2,168,500	\$15,137,979	\$23,371,622	\$174,323,934
Fringe Benefits	\$40,341,456	\$826,076	\$3,628,273	\$5,464,343	50,260,149
	173,987,289	2,994,577	18,766,252	28,835,965	224,584,083
Supplies, Services & Sales Credits					
Supplies & Services	31,798,095	6,029,472	16,152,788	45,601,176	99,581,532
Sales Credits	(16,715,065)	(584,110)	(22,302)	(7,655,266)	(24,976,742)
	15,083,031	5,445,363	16,130,486	37,945,910	74,604,790
Capital	2,025,850	538,817	1,664,763	912,021	5,141,450
Student Aid	58,892	2,212,207	73,945,179	229,131	76,445,409
Municipal Services	1,661	0	175,220	1,801,754	1,978,635
Debt Service					
On Academic Facilities	0	5,903,995	0	0	5,903,995
On Auxiliary Facilities	0	0	0	1,774,405	1,774,405
	0	5,903,995	0	1,774,405	7,678,400
Total	\$191,156,722	\$17,094,958	\$110,681,900	\$71,499,187	\$390,432,767

University of Wisconsin--Milwaukee

2001-2002 Financial Results

All Funds By Program & Major Expenditure Classification

	Total	Salaries	Fringe Benefits	Supply & Expense	Capital Aids & Spec. Purp.
Primary Programs					
Instruction	\$121,583,880	\$81,205,589	\$23,489,370	\$16,117,409	771,511
Research	30,601,294	14,967,344	\$3,807,130	9,826,652	2,000,169
Public Service	16,546,079	6,757,266	\$1,929,133	7,601,812	257,868
	168,731,253	102,930,199	29,225,633	33,545,874	3,029,548
Support Programs					
Academic Support	38,437,487	27,088,455	7,937,756	1,869,832	1,541,444
Student Services	39,522,450	18,919,779	5,211,829	14,150,959	1,239,883
Student Aid	76,524,769	16,392	242,032	36,322	76,230,022
Physical Plant	18,703,058	7,917,131	2,899,801	7,337,116	549,011
Institutional Support	15,882,161	10,395,298	3,323,258	1,927,640	235,965
	189,069,924	64,337,055	19,614,676	25,321,869	79,796,325
Educ & Genrl Exp	357,801,177	167,267,253	48,840,309	58,867,743	82,825,873
Auxiliary Enterprises	27,022,219	7,056,681	1,419,841	15,737,047	2,808,650
Debt Serv on Acad Bldg	5,609,372				5,609,372
Total	\$390,432,768	\$174,323,934	\$50,260,149	\$74,604,790	91,243,895

Source: Controller's Office 10/01/02

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University of Wisconsin--Milwaukee

2001-2002 Financial Results

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	\$156,169,585	\$102,805,909	\$9,529,709	\$2,023,031	\$34,842,429	\$4,088,536	\$2,793	\$0	\$79,604	\$2,797,574
General Educational Administration	4,184,693	137,043	2,659	26,336	193,843	323,427	0	0	0	3,501,385
Administrative Affairs	19,900,487	187,653	18,248	1,794	226,777	24,580	0	0	12,250,949	7,190,486
Student & Multicultural Affairs	10,608,918	544,780	0	0	1,003	9,749,778	88,393	0	0	224,963
Unit Wide	293,040	422	143	73	377	1,429	35	682	10	289,869
Total	\$191,156,723	\$103,675,806	\$9,550,759	\$2,051,234	\$35,264,430	\$14,187,751	\$91,221	\$682	\$12,330,563	\$14,004,277

Academic Units										
Academic Affairs	4,323,922	563,177	0	0	419,057	859,351	0	0	0	2,482,338
Milwaukee Idea	4,232,581	2,230,373	595,272	636,978	767,165	0	2,793	0	0	0
Health Sciences	6,327,591	5,086,783	182,993	0	1,057,815	0	0	0	0	0
Architecture & Urban Planning	4,327,334	3,198,941	90,001	0	1,038,392	0	0	0	0	0
Business Administration	14,357,867	11,503,663	307,731	(1,326)	2,547,799	0	0	0	0	0
Education	10,426,546	8,345,006	180,135	0	1,901,406	0	0	0	0	0
Engineering & Applied Science	11,425,618	8,391,439	1,712,091	0	1,180,014	141,833	0	0	0	241
The Arts	10,628,462	8,460,357	0	484,393	1,683,712	0	0	0	0	0
Graduate School	5,577,706	20,742	3,987,953	0	774,831	794,181	0	0	0	0
Information Technology	11,317,586	343,017	278,456	179,098	8,142,317	1,836,106	0	0	79,604	458,988
Letters & Science	52,159,119	46,967,508	1,677,982	230,869	3,004,800	277,960	0	0	0	0
Library	6,608,144	0	0	0	6,608,144	0	0	0	0	0
Information Studies	1,497,708	1,223,251	3,000	0	271,457	0	0	0	0	0
Nursing	6,008,704	4,231,568	231,681	(671)	1,546,126	0	0	0	0	0
Social Welfare	3,249,710	2,240,085	282,415	70,437	656,773	0	0	0	0	0
Continuing Education	1,039,082	0	0	423,253	580,717	179,105	0	0	0	(143,993)
Academic Support	2,661,904	0	0	0	2,661,904	0	0	0	0	0
	156,169,585	102,805,909	9,529,709	2,023,031	34,842,429	4,088,536	2,793	0	79,604	2,797,574

State Program Funds By Division & Major Expenditure Classification

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
Divisions						
Academic Units	156,169,585	110,414,284	32,447,516	23,532,628	(12,230,717)	\$2,005,874
General Educational Administration	4,184,693	2,617,169	776,758	1,057,241	(266,474)	0
Administrative Affairs	19,900,487	12,918,881	4,643,067	5,700,989	(3,394,242)	31,792
Student & Multicultural Affairs	10,608,918	7,695,436	2,463,476	792,523	(391,254)	48,737
Unit Wide	293,040	63	10,639	714,715	(432,377)	0
Total	191,156,723	133,645,833	40,341,456	31,798,095	(16,715,065)	\$2,086,402
Academic Units						
Academic Affairs	4,323,922	3,169,689	874,695	368,353	(89,582)	767
Milwaukee Idea	4,232,581	2,508,817	643,345	963,046	(9,113)	126,486
Health Sciences	6,327,591	4,037,646	1,243,191	905,400	(567)	141,921
Architecture & Urban Planning	4,327,334	2,979,530	932,054	415,790	(40)	0
Business Administration	14,357,867	10,201,515	2,773,117	1,320,985	(250)	62,500
Education	10,426,546	7,418,991	2,026,564	1,010,268	(29,596)	320
Engineering & Applied Science	11,425,618	8,395,187	2,443,227	585,326	(5,168)	7,047
The Arts	10,628,462	7,406,987	2,276,131	936,325	(9,645)	18,664
Graduate School	5,577,706	3,915,412	1,187,448	407,688	(39,745)	106,904
Information Technology	11,317,586	7,572,239	2,055,110	11,070,535	(10,224,550)	844,251
Letters & Science	52,159,119	37,421,801	11,367,524	3,227,514	(129,360)	271,639
Library	6,608,144	4,375,141	1,298,465	569,323	(24,591)	389,805
Information Studies	1,497,708	1,026,680	285,722	149,736	0	35,571
Nursing	6,008,704	4,282,444	1,302,665	450,061	(26,467)	0
Social Welfare	3,249,710	2,435,906	682,839	148,996	(18,031)	0
Continuing Education	1,039,082	1,123,662	355,562	804,572	(1,244,713)	0
Academic Support	2,661,904	2,142,639	699,856	198,709	(379,301)	0
	156,169,585	110,414,284	32,447,516	23,532,628	(12,230,717)	2,005,874

University of Wisconsin--Milwaukee

2001-2002 Financial Results

State Program Funds By Program & Major Expenditure Classification

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
Primary Programs						
Instruction	\$103,675,806	\$73,450,991	\$21,524,220	\$8,360,693	(\$184,636)	\$524,538
Research	9550758.53	6606412.73	2016819.73	742858.97	-47747.75	\$232,415
Public Service	2051234.24	1204893.2	348230.59	500220.17	-1670.07	(\$440)
	<u>115277798.9</u>	<u>81262297.07</u>	<u>23889270.36</u>	<u>9603771.67</u>	<u>-234053.71</u>	<u>756513.5</u>
Support Programs						
Academic Support	35264429.51	25887584.15	7626156.2	11383019.3	-10880518.18	1,248,188
Student Services	14187813.63	8829553.9	2796451.48	3208372.59	-606907.84	(39,657)
Student Aid	91221.28	0	35.08	0	0	91,186
Physical Plant	12330563.21	7859795.33	2885640.77	3289310.58	-1714377.47	10,194
Institutional Support	14004276.86	9806602.85	3143283.22	4313621.33	-3279207.6	19977.06
	<u>75878304.49</u>	<u>52383536.23</u>	<u>16451566.75</u>	<u>22194323.8</u>	<u>-16481011.09</u>	<u>1329888.8</u>
Educ & Genrl Exp	191156103.4	133645833.3	40340837.11	31798095.47	-16715064.8	2086402.3
Auxiliary Enterprises	619.12	0	619.12	0	0	0
Total	<u>\$191,156,723</u>	<u>\$133,645,833</u>	<u>\$40,341,456</u>	<u>\$31,798,095</u>	<u>(\$16,715,065)</u>	<u>\$2,086,402</u>

Appendix A

University of Wisconsin - Milwaukee 2001-2002 Financial Report Glossary of Terms

Academic Affairs - Consists of the Office of the Provost & Vice Chancellor, Human Resources, Equity/Diversity Services Mentoring Program, 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 Provost's holding accounts, Information and Media Technology matching funds, and the business office for Allied Health Professions, Education, and Social Welfare. The Provost'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 Facility & Administrative funds. 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), Debt Service-Academic Buildings (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 nine 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. **Academic Support:** Funds expended primarily to provide support services for the institution's primary missions (instruction, research, and public service) including: (1) school/college administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions the retention, preservation, and display of educational materials (e.g., libraries, museums and galleries); (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; and (4) separately budgeted support for course and curriculum development.
- b. **Auxiliary Enterprises:** All activities that provide necessary and convenient goods and services to students, faculty and staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Examples are the Bookstore, Union, University Housing and Parking.
- c. **Institutional Support:** This category should include expenditures for: central campus-level activities concerned with management and long-range planning of the entire institution; budget and financial operations; administrative computing; institutional research and space management; employee personnel and records; logistical activities that provide procurement, safety, security, printing, and transportation services to the institution; activities concerned with community and alumni relations, including development and fund raising, and support services to faculty and staff that are not operated as auxiliary enterprises.
- d. **Instruction:** Expenditures for all activities through which a student may earn credit toward a post-secondary degree or certificate granted by the university. Also includes expenditures for preparatory/remedial instruction even though these courses may not carry degree credit. Expenditures for curriculum development, departmental research and public service that are not separately budgeted are included.
- e. **Physical Plant:** this category includes all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises. It includes all expenditures for operations established to provide custodial services and maintenance related to grounds and facilities. Also included are utilities, environmental health and safety.

- f. **Public Service**: Expenditures for all non-credit instruction (except preparatory/remedial instruction) and for activities that are established primarily to provide services beneficial to individuals and groups external to UWM. These activities include community service programs (including non-credit instructional activities) and cooperative extension services.
- g. **Research**: All expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to UWM or separately budgeted by an organizational unit within UWM. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers.
- h. **Student Aid**: All forms of financial aid assistance to students including scholarships, fellowships, and loans.
- i. **Student Services**: Expenditures for Enrollment Services (admissions and registrar), financial aid administration, and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intercollegiate and intramural athletics, student organizations, counseling and career guidance (excluding informal academic counseling by the faculty), and student health services.

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 Facility & Administrative 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 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 132	Extension Non-Credit Programming
Fund 136	Other Operating Receipts
Fund 189	Extension Credit Programming

* Also includes Minority Doctoral Student Loan funds.