

# 2004-2005 Financial Report



Controller's Office

January 2006

**University of Wisconsin - Milwaukee  
2004-2005 Financial Report  
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# University of Wisconsin - Milwaukee

## 2004-2005 Financial Report

### Executive Summary

#### **Background**

The 2004-2005 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 and uses of funds.

This is the ninth 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 consolidated balance sheet, current funds revenues, and current funds expenditure schedules for the UW System. The UWM Financial Report is constructed to mirror the UWM 2004-2005 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 2004-2005 encumbrances not liquidated.
- ◆ The Financial Report includes prior year encumbrances liquidated in 2004-2005
- ◆ The Financial Report includes funds carried forward from 2003-2004 to 2004-2005 but excludes funds carried forward from 2004-2005 to 2005-2006.

The schedule at the end of section A reconciles the budget to actual expenditures for state program funds by division.

Due to a request by UW System, all non-auxiliary activities in Auxiliary Enterprises (fund 128) were moved to Other Operating Receipts (fund 136) in 2004-2005. Therefore, the 2003-2004 expenditures have been adjusted to allow for a comparable comparison.

A copy of the Financial Report can be accessed on the web at: <http://www.bfs.edu/2005fr.pdf>.

#### **Budget Highlights**

Highlights of the key changes made in the development of the 2004-2005 budget:

- ◆ The State authorized pay plan increases of 1% plus 10 cents per hour (Faculty, Academic Staff and Nonrepresented Classified). Funding was also provided for a onetime \$250 lump sum payment for unclassified and classified employees.
- ◆ The 2003-05 State of Wisconsin budget cuts \$250 million in general purpose revenue (GPR) funding from the UW-System. Under the Governor's budget, the UW-System budget will be cut by \$110 million in 2003-04 and \$140 million in 2004-05.
- ◆ For Milwaukee these budget cuts equate to base reductions of \$5,276,000 and one time reductions of \$2,638,000. Both amounts include fringe benefits.
- ◆ For 2004-2005, tuition was again increased by \$350 per semester for all students (undergraduate and graduate) allowing the onetime reduction of \$2,638,000 mentioned above to be restored to UWM's budget.
- ◆ A total of \$2.2 million of campus resources were allocated to meet the specific needs of the campus in areas of improving program quality and student success and access. A portion will be allocated on a onetime basis in 2004-2005 and will be budgeted as a base amount in 2005-2006 as positions are filled and other non-salary plans are approved.

- ◆ In our auxiliary operations, student segregated fees increased by 4.1%. Room rates increased by 5%. Rates for the original towers range from \$2,395 to \$3,360 per year. East Tower suites range from \$3,150 to \$4,305. The cost of meal contracts ranges from \$1,560 to \$2,655. Parking fees for faculty/staff reserved permits increased by 2%. Non-reserved permits remained unchanged.

For more information on the budget highlights, see the Executive Summary section of the 2004-2005 Budget Report.

### **Financial Results Highlights**

- ◆ Total expenditures increased by \$40 million from \$442 million in 2003-2004 to \$482 million in 2004-2005. The major sources of increase are:
  - other state income: \$7.3 million (36.3%)
  - program revenue funds \$14 million (18.6%)
  - federal aid, grants, and contracts: \$12.6 million (10.4%)
- ◆ State program fund expenditures increased by \$3.6 million (1.7%) from \$210 million in 2003-2004 to \$214 million in 2004-2005. Increases by source are:
  - state GPR: \$2.1 million
  - student tuition income applied: \$1.5 million (enrollment growth and tuition rate increase)
- ◆ Debt service (Academic Buildings) expenditures increased by \$6.3 million (107%) in 2004-2005
- ◆ Federal Direct Student Loan expenditures increased by \$7.3 million (9.3%) in 2004-2005.
- ◆ By program or function, UWM's total expenditures were distributed as follows:
  - Primary programs (instruction/research/public service): 40.6%
  - Student aid: 23.5%
  - Support programs: 26.4%
  - Auxiliary enterprises: 6.9%
  - Debt service (academic facilities): 2.5%
- ◆ By expenditure type or object, \$255 million (53%) of UWM total expenditures were used for salaries and fringe benefits. For state program funds only, the salaries/fringes total \$190 million (89%).

### **Questions or comments?**

Please contact Karen Gundrum (414/229-6345; kareg@uwm.edu) or Andrew Richards (414/229-5866; andrew@uwm.edu).

### **References**

University of Wisconsin--Milwaukee 2004-2005 Budget Report

(Available on Web at <http://www.bfs.uwm.edu/depts/birsm/Bdgrpt/bdgtoc.htm>; printed version from UWM Printing Services)

University of Wisconsin System 2005 Annual Financial Report (Available on the Web at <http://www.uwsa.edu/fadmin/finrep/afr.htm>)

# University of Wisconsin - Milwaukee

## 2004-2005 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 and 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, 173, 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 2004-2005 financial results in more detail than Section A by organizing the accountability categories in various combinations.

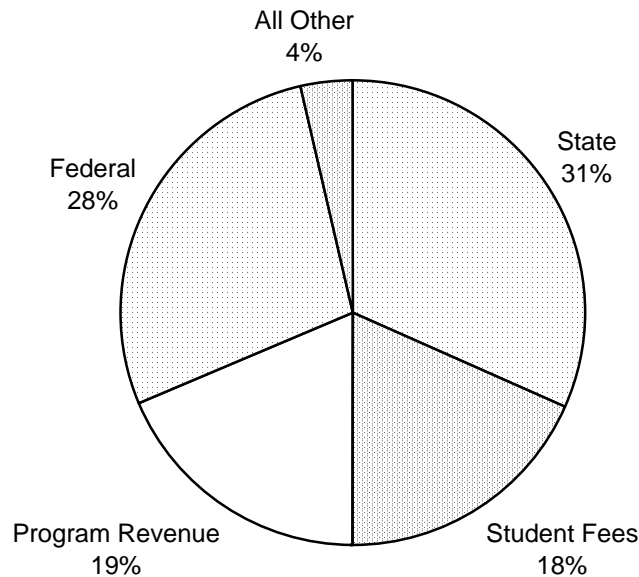
There are Notes following Section A. These identify items of special interest and explain results that may not be readily apparent.

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

2004-05 Financial Results

Source of Funds Applied - All Funds



	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>State General Purpose Revenue</b>					
General Program	\$123,489,403	\$125,625,222	\$2,135,819	1.7%	26.1%
Other State Funds	20,113,882	27,410,646	7,296,764	36.3%	5.7%
	143,603,285	153,035,868	9,432,583	6.6%	31.7%
<b>Operations Receipts</b>					
Student Fee Income	\$86,399,002	87,887,515	1,488,513	1.7%	18.2%
Program Revenue Funds	75,875,484	89,963,527	14,088,043	18.6%	18.7%
Other Receipts	4,766,529	5,857,183	1,090,654	22.9%	1.2%
	167,041,015	183,708,225	16,667,210	10.0%	38.1%
<b>Federal Aid, Grants &amp; Contracts</b>	\$121,099,720	133,744,560	12,644,840	10.4%	27.7%
<b>Gift Fund Income</b>	10,109,679	11,621,966	1,512,287	15.0%	2.4%
<b>Total</b>	\$441,853,699	\$482,110,619	\$40,256,920	8.4%	100.0%

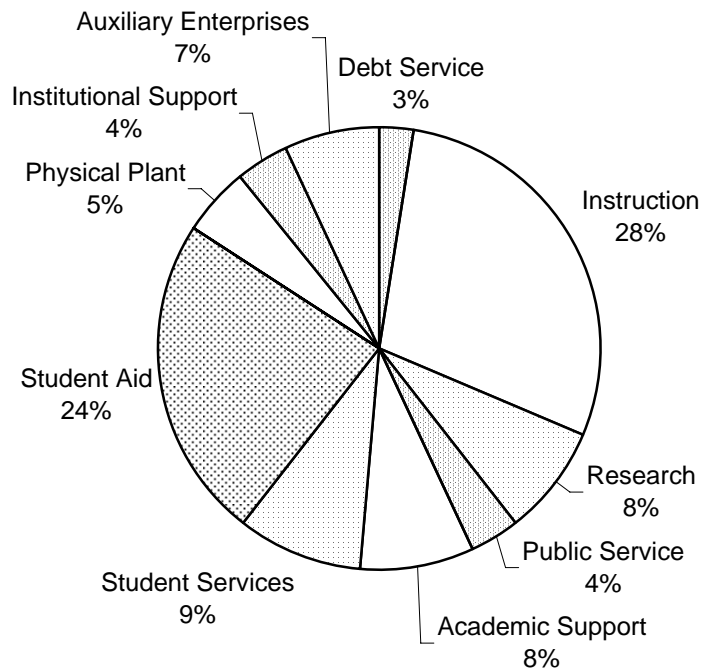
**University of Wisconsin - Milwaukee**  
**2004-05 Financial Results**  
**Use of Funds By Division - All Funds**

	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Divisions</b>					
Academic Units	\$238,632,476	\$251,701,503	\$13,069,027	5.5%	52.2%
General Educational Administration	5,290,044	5,913,253	623,209	11.8%	1.2%
Administrative Affairs	41,974,255	49,163,169	7,188,914	17.1%	10.2%
Student Affairs	151,564,219	162,296,153	10,731,934	7.1%	33.7%
Unit Wide:					
Debt Service(Academic Bldg)	5,895,250	12,236,723	6,341,473	107.6%	2.5%
Other	(1,502,546)	799,819	2,302,364	153.2%	0.2%
<b>Total</b>	<b>\$441,853,699</b>	<b>\$482,110,619</b>	<b>\$40,256,920</b>	<b>9.1%</b>	<b>100.0%</b>
<b>Academic Units</b>					
Academic Affairs	6,204,860	6,378,386	173,526	2.8%	1.3%
Milwaukee Idea	4,375,813	5,256,332	880,519	20.1%	1.1%
Health Sciences	9,998,436	10,939,469	941,033	9.4%	2.3%
Architecture & Urban Planning	4,926,555	5,415,825	489,270	9.9%	1.1%
Business Administration	15,709,163	15,719,091	9,929	0.1%	3.3%
Education	18,830,004	19,732,368	902,364	4.8%	4.1%
Engineering & Applied Science	15,626,062	15,240,680	(385,382)	-2.5%	3.2%
The Arts	13,326,819	14,777,665	1,450,846	10.9%	3.1%
Graduate School	14,120,880	15,651,590	1,530,710	10.8%	3.2%
Information & Media Technologies	13,465,786	13,421,549	(44,237)	-0.3%	2.8%
Letters & Science	77,475,861	83,860,783	6,384,922	8.2%	17.4%
Library	9,579,100	9,656,612	77,512	0.8%	2.0%
Information Studies	2,990,451	3,170,160	179,709	6.0%	0.7%
Nursing	10,574,832	11,324,210	749,378	7.1%	2.3%
Social Welfare	8,431,939	7,839,400	(592,539)	-7.0%	1.6%
Continuing Education	10,538,668	11,004,457	465,789	4.4%	2.3%
Academic Support	2,457,248	2,312,925	(144,323)	-5.9%	0.5%
	238,632,476	251,701,503	13,069,027	5.5%	52.2%

University of Wisconsin--Milwaukee

2004-05 Financial Results

Use of Funds By Program- All Funds



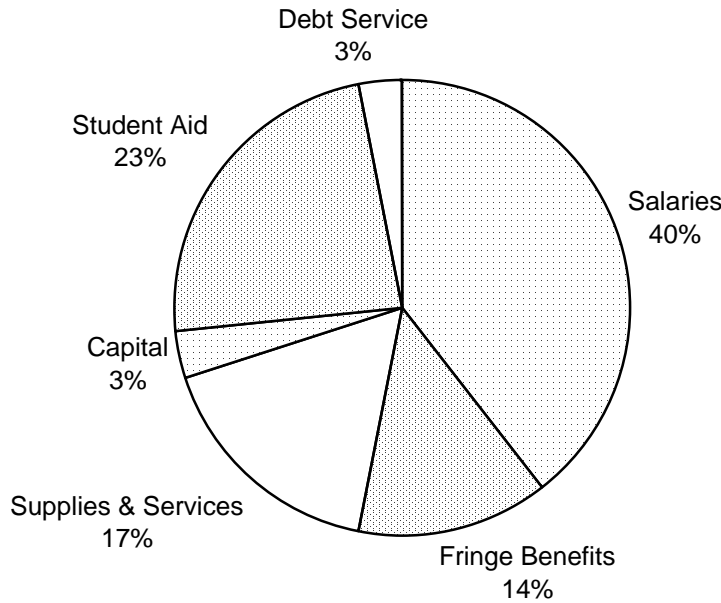
	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Primary Programs</b>					
Instruction	\$131,513,965	\$139,387,859	\$7,873,894	6.0%	28.9%
Research	31,928,148	38,228,652	6,300,505	19.7%	7.9%
Public Service	15,355,040	18,139,923	2,784,883	18.1%	3.8%
	178,797,152	195,756,434	16,959,281	9.5%	40.6%
<b>Support Programs</b>					
Academic Support	41,022,629	39,972,693	(1,049,936)	-2.6%	8.3%
Student Services	40,599,195	44,149,723	3,550,528	8.7%	9.2%
Student Aid	106,890,801	113,346,717	6,455,916	6.0%	23.5%
Physical Plant	21,212,791	23,914,380	2,701,589	12.7%	5.0%
Institutional Support	18,960,716	19,291,601	330,885	1.7%	4.0%
	228,686,131	240,675,113	11,988,982	5.2%	49.9%
<b>Education &amp; General Expenditures</b>					
	407,483,284	436,431,547	28,948,263	7.1%	90.5%
<b>Auxiliary Enterprises</b>					
Auxiliary Enterprises	28,475,168	33,442,349	4,967,181	17.4%	6.9%
Debt Service on Academic Bldgs.	5,895,250	12,236,723	6,341,472	107.6%	2.5%
<b>Total</b>	<b>\$441,853,702</b>	<b>\$482,110,619</b>	<b>\$40,256,917</b>	<b>9.1%</b>	<b>100.0%</b>

See B2 for 2003-2004 expenditures by funding source.

University of Wisconsin--Milwaukee

2004-05 Financial Results

Use of Funds By Major Expenditure - All Funds

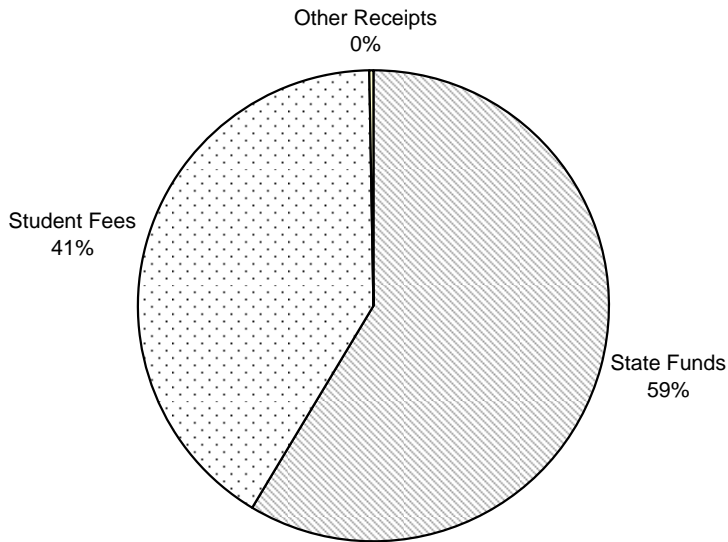


	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Staff Compensation</b>					
Salaries	\$183,182,000	\$189,684,700	\$6,502,700	3.5%	39.3%
Fringe Benefits	60,575,718	65,685,302	5,109,584	8.4%	13.6%
	243,757,717	255,370,002	11,612,284	4.8%	53.0%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	95,292,518	108,271,109	12,978,591	13.6%	22.5%
Sales Credits	(23,643,994)	(26,049,472)	(2,405,478)	10.2%	-5.4%
	71,648,524	82,221,637	10,573,113	14.8%	17.1%
<b>Capital</b>	11,046,582	16,078,842	5,032,260	45.6%	3.3%
<b>Student Aid</b>	106,855,935	113,117,926	6,261,991	5.9%	23.5%
<b>Municipal Services</b>	549,725	565,748	16,023	2.9%	0.1%
<b>Debt Service</b>					
On Academic Facilities	5,895,250	12,236,723	6,341,472	107.6%	2.5%
On Auxiliary Facilities	2,099,969	2,519,742	419,773	20.0%	0.5%
	7,995,219	14,756,465	6,761,246	84.6%	3.1%
<b>Total</b>	\$441,853,702	\$482,110,619	\$40,256,917	9.1%	100.0%

University of Wisconsin - Milwaukee

2004-05 Financial Results

**Source of Funds Applied - State Program Funds\***



	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
State General Purpose Revenue	\$123,489,403	\$125,625,222	\$2,135,819	1.7%	58.7%
Student Tuition Income	86,399,002	87,887,515	1,488,513	1.7%	41.1%
Federal Facility & Administrative Cost	481,700	481,700	0	0.0%	0.2%
<b>Total</b>	<b>\$210,370,105</b>	<b>\$213,994,437</b>	<b>\$3,624,333</b>	<b>1.7%</b>	<b>100.0%</b>

\* State Program Funds includes 101, 105, 114, 115, 118, 119, 173, 175, 177, and 402.

*University of Wisconsin - Milwaukee*

*2004-05 Financial Results*

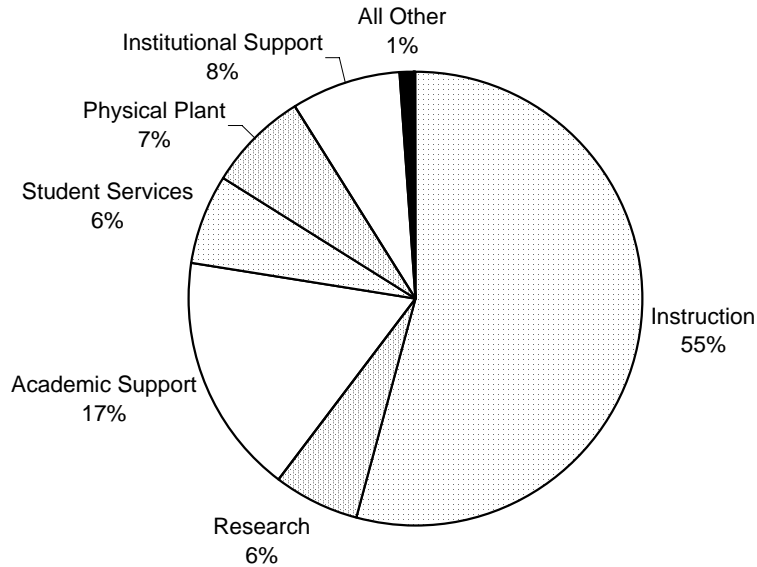
***Use of Funds By Division - State Program Funds***

	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Divisions</b>					
Academic Units	\$172,954,040	\$175,841,119	\$2,887,079	1.7%	82.2%
General Educational Administration	4,497,981	4,907,649	409,668	9.1%	2.3%
Administrative Affairs	23,600,565	23,402,269	(198,296)	-0.8%	10.9%
Student Affairs	8,254,093	8,410,046	155,953	1.9%	3.9%
Unit Wide:					
Other	1,063,425	1,433,354	369,929	34.8%	0.7%
<b>Total</b>	<b>\$210,370,105</b>	<b>\$213,994,437</b>	<b>\$3,624,333</b>	<b>1.7%</b>	<b>100.0%</b>
<b>Academic Units</b>					
Academic Affairs	5,686,488	5,873,928	187,440	3.3%	2.7%
Milwaukee Idea	3,764,907	3,853,765	88,858	2.4%	1.8%
Health Sciences	6,908,727	7,564,285	655,558	9.5%	3.5%
Architecture & Urban Planning	4,322,371	4,886,520	564,149	13.1%	2.3%
Business Administration	13,115,590	12,974,235	(141,354)	-1.1%	6.1%
Education	11,223,488	11,319,604	96,117	0.9%	5.3%
Engineering & Applied Science	10,920,469	11,264,728	344,259	3.2%	5.3%
The Arts	11,055,199	12,580,393	1,525,193	13.8%	5.9%
Graduate School	6,873,001	7,490,614	617,614	9.0%	3.5%
Information & Media Technologies	13,161,911	12,746,543	(415,368)	-3.2%	6.0%
Letters & Science	59,976,823	58,840,702	(1,136,121)	-1.9%	27.5%
Library	9,394,635	9,426,605	31,970	0.3%	4.4%
Information Studies	1,516,382	1,968,380	451,998	29.8%	0.9%
Nursing	8,245,837	8,195,983	(49,854)	-0.6%	3.8%
Social Welfare	3,105,018	3,281,171	176,153	5.7%	1.5%
Continuing Education	1,225,946	1,260,737	34,792	2.8%	0.6%
Academic Support	2,457,248	2,312,925	(144,323)	-5.9%	1.1%
	172,954,040	175,841,119	2,887,079	1.7%	82.2%

University of Wisconsin - Milwaukee

2004-05 Financial Results

Use of Funds By Program - State Program Funds

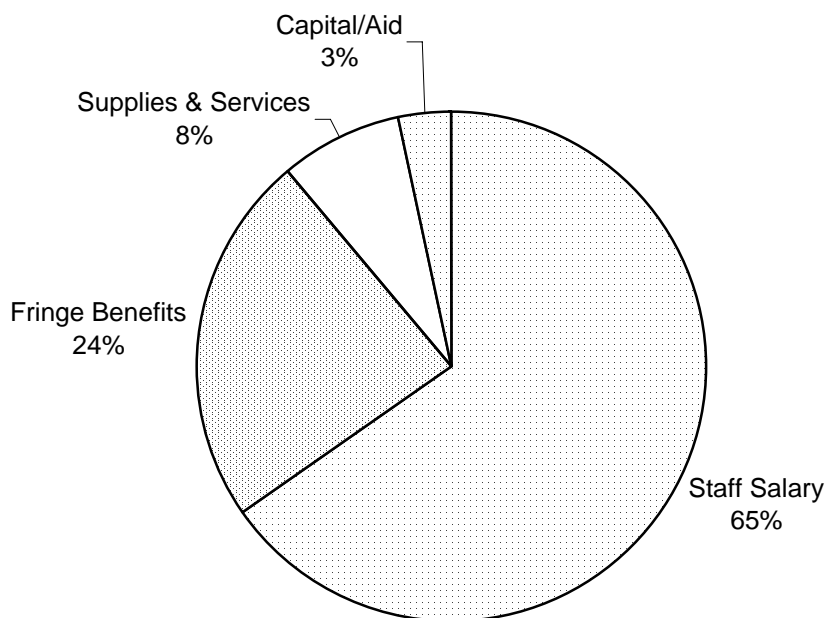


	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Primary Programs</b>					
Instruction	\$112,311,671	\$115,992,055	\$3,680,384	3.3%	54.2%
Research	11,636,695	12,721,841	1,085,146	9.3%	5.9%
Public Service	2,108,434	2,328,487	220,054	10.4%	1.1%
	126,056,799	131,042,383	4,985,584	4.0%	61.2%
<b>Support Programs</b>					
Academic Support	38,911,176	37,276,802	(1,634,374)	-4.2%	17.4%
Student Services	14,222,394	13,529,284	(693,109)	-4.9%	6.3%
Student Aid	53,005	57,377	4,372	8.2%	0.0%
Physical Plant	14,050,050	15,358,317	1,308,268	9.3%	7.2%
Institutional Support	16,949,871	16,730,274	(219,597)	-1.3%	7.8%
	84,186,495	82,952,054	(1,234,440)	-1.5%	38.8%
<b>Education &amp; General Expenditures</b>	210,243,294	213,994,437	3,751,144	1.8%	100.0%
Auxiliary Enterprises	126,811	0	(126,811)	0.0%	0.0%
<b>Total</b>	\$210,370,105	\$213,994,437	\$3,624,333	1.7%	100.0%

University of Wisconsin - Milwaukee

2004-05 Financial Results

Use of Funds By Major Expenditure - State Program Funds



	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Staff Compensation</b>					
Salaries	\$138,733,356	\$139,427,356	\$694,000	0.5%	65.2%
Fringe Benefits	48,122,769	50,997,827	2,875,058	6.0%	23.8%
	186,856,125	190,425,183	3,569,058	1.9%	89.0%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	30,865,849	32,764,705	1,898,856	6.2%	15.3%
Sales Credits	(14,116,454)	(16,291,419)	(2,174,965)	15.4%	-7.6%
	16,749,394	16,473,285	(276,109)	-1.6%	7.7%
<b>Capital</b>	6,708,885	7,031,255	322,370	4.8%	3.3%
<b>Student Aid</b>	55,701	64,714	9,013	16.2%	0.0%
<b>Total</b>	\$210,370,105	\$213,994,437	\$3,624,333	1.7%	100.0%

University of Wisconsin - Milwaukee

2004-05 Financial Results

State Program Funds & Other State Funds

	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>State Program Funds</b>					
GPO (101 & 131)					
Student Services	12,436,553	11,756,333	(680,220)	-5.5%	4.9%
Institutional Support	16,949,871	16,730,274	(219,597)	-1.3%	6.9%
Instruction	110,931,764	114,519,495	3,587,731	3.2%	47.4%
Research	11,120,687	12,196,339	1,075,652	9.7%	5.1%
Public Service	2,042,924	2,255,846	212,922	10.4%	0.9%
Academic Support	37,226,539	35,678,281	(1,548,258)	-4.2%	14.8%
Physical Plant	11,124,259	12,443,366	1,319,107	11.9%	5.2%
Auxiliary Enterprises	126,811	0	(126,811)	0.0%	0.0%
Financial Aid	40,237	38,909	(1,328)	-3.3%	0.0%
	201,999,645	205,618,843	3,619,198	1.8%	85.2%
Maintenance (105)	2,925,791	2,914,951	(10,840)	-0.4%	1.2%
Laboratory Modernization (114)					
Instruction	736,288	690,339	(45,949)	-6.2%	0.3%
Academic Support	532,520	348,937	(183,582)	-34.5%	0.1%
	1,268,808	1,039,276	(229,532)	-18.1%	0.4%
Educational Technology (115)	279,540	421,592	142,052	50.8%	0.2%
Industrial & Economic Dev Research (118)	165,029	115,962	(49,067)	-29.7%	0.0%
Distinguished Professors (119)	255,456	286,211	30,754	12.0%	0.1%
Fee Remission (175)	12,768	18,468	5,700	44.6%	0.0%
Strategic Plan for Business (177)	574,983	592,175	17,192	3.0%	0.2%
Minority & Disadvantaged Prog (402)	2,888,085	2,986,960	98,875	3.4%	1.2%
Subtotal State Program Funds	210,370,105	213,994,437	3,624,333	1.7%	88.6%
<b>Other State Funds</b>					
UW Extension IIA Funds (GPR 104)					
Outreach & Continuing Education	\$2,844,840	\$3,050,204	\$205,364	7.2%	1.3%
Other Divisions	209,166	130,024	(79,142)	-37.8%	0.1%
	3,054,006	3,180,228	126,222	4.1%	1.3%
Student Aid					
Grants for Study Abroad (173)	160,000	160,000	0	0.0%	0.1%
Fellowships (107)	237,935	254,900	16,965	7.1%	0.1%
Student Loan Matching (107)	83,375	72,209	(11,166)	-13.4%	0.0%
	481,310	487,109	5,799	1.2%	0.2%
Energy Costs (109)	7,742,609	8,013,714	271,105	3.5%	3.3%
Debt Service (110)	5,895,250	12,236,723	6,341,473	107.6%	5.1%
Great Lakes Fish Study (181)	33,100	33,100	0	0.0%	0.0%
Solid Waste Research & Experiments (190)		37,771	37,771	NA	0.0%
Student Aid Programs					
Graduate Student Financial Aid (403)	1,274,887	1,268,376	(6,511)	-0.5%	0.5%
Lawton Minority UG Grants Program (406)	1,137,561	1,088,070	(49,491)	-4.4%	0.5%
Lawton Minority UG Grants Prog-Aux (420)	280,768	641,587	360,819	128.5%	0.3%
Graduate Student Financial Aid-Aux (421)	214,391	423,969	209,578	97.8%	0.2%
	2,907,607	3,422,002	514,395	17.7%	1.4%
Subtotal Other State Funds	20,113,882	27,410,646	7,296,764	36.3%	11.4%
<b>Total</b>	<b>\$230,483,987</b>	<b>\$241,405,084</b>	<b>\$10,921,097</b>	<b>4.7%</b>	<b>100.0%</b>

University of Wisconsin - Milwaukee

2004-05 Financial Results

**Extramural Support**

	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Federal Aid, Grants &amp; Contracts</b>					
Federal Aid - Special Projects (144)					
Instruction	\$5,582,742	\$3,928,880	(\$1,653,861)	-29.6%	2.6%
Research	13,035,305	17,469,904	4,434,600	34.0%	11.6%
Public Service	896,768	1,424,166	527,398	58.8%	0.9%
All Other	4,615,981	5,549,738	933,757	20.2%	3.7%
	24,130,795	28,372,689	4,241,894	17.6%	18.8%
Federal Aid to Students					
Work Study (145)	704,957	776,666	71,709	10.2%	0.5%
S. E. O. G. (146)	1,742,632	1,836,752	94,120	5.4%	1.2%
Perkins Loans (147)	3,115,092	3,672,800	557,708	17.9%	2.4%
Pell Grants (148)	12,468,804	12,704,252	235,448	1.9%	8.4%
Direct Student Loans (149)	78,517,641	85,827,114	7,309,473	9.3%	56.9%
Nursing Loans (151, 152)	419,799	554,287	134,489	32.0%	0.4%
	96,968,925	105,371,871	8,402,946	8.7%	69.9%
<b>Federal Facility &amp; Administrative Costs (150)</b>					
Research	1,967,659	2,249,356	281,697	14.3%	1.5%
Student Aid	1,909,568	1,985,002	75,434	N/A	1.3%
Other Activities	407,602	1,141,125	733,523	180.0%	0.8%
	4,284,829	5,375,483	1,090,654	25.5%	3.6%
<b>Gift Fund Income</b>					
Non-Federal Gifts & Donations (133, 134, 161)					
Instruction	966,778	702,555	(264,223)	-27.3%	0.5%
Research	4,454,943	4,934,367	479,423	10.8%	3.3%
Public Service	3,127,884	4,000,746	872,862	27.9%	2.7%
All Other	1,314,734	1,703,023	388,289	29.5%	1.1%
	9,864,339	11,340,691	1,476,352	15.0%	7.5%
License Plate Scholarship Program (184)	0	0	0	0.0%	0.0%
Distinguished Professors Matching (182)	245,340	281,380	36,040	14.7%	0.2%
	10,109,679				
<b>Total</b>	<b>\$135,494,228</b>	<b>\$150,742,113</b>	<b>\$15,247,885</b>	<b>11.3%</b>	<b>100.0%</b>

*University of Wisconsin - Milwaukee*

*2004-05 Financial Results*

**Program Revenue Funds**

	2003-04	2004-05	Change Dollars	Change Percent	2004-05 % of Total
<b>Auxiliary Enterprises</b>					
(Funds 123, 128)					
Administrative Affairs	\$10,617,213	\$16,027,497	\$5,410,283	51.0%	17.8%
Student & Multicultural Affairs	40,635,366	42,901,619	2,266,253	5.6%	47.7%
All Other	4,417,654	4,099,946	(317,707)	-7.2%	4.6%
	55,670,233	63,029,062	7,358,829	13.2%	70.1%
<b>UW Extension IIA Funds (PR)</b>					
(Fund 132, 189)					
Non-Credit Programming					
Continuing Education	4,464,386	4,280,234	(184,152)	-4.1%	4.8%
All Other	698,992	699,296	304	0.0%	0.8%
	5,163,378	4,979,530	(183,848)	-3.6%	5.5%
Credit Programming					
	8,039,269	13,906,226	5,866,957	73.0%	15.5%
	13,202,647	18,885,756	5,683,109	43.0%	21.0%
<b>Other Program Revenue</b>					
(Funds 120, 129, 136)					
General Educational Administration	13,315	114,289	100,974	758.3%	0.1%
Administrative Affairs	(484,179)	590,081	1,074,260	221.9%	0.7%
Student Affairs	1,038,487	596,715	(441,772)	-42.5%	0.7%
Academic Affairs	725,813	213,637	(512,176)	-70.6%	0.2%
Milwaukee Idea	29,600	7,895	(21,705)	-73.3%	0.0%
Health Sciences	100,657	34,498	(66,159)	-65.7%	0.0%
Business Administration	1,188,672	1,299,234	110,562	9.3%	1.4%
Education	188,920	201,338	12,418	6.6%	0.2%
Engineering & Applied Science	376,051	179,069	(196,981)	-52.4%	0.2%
The Arts	358,289	325,833	(32,456)	-9.1%	0.4%
Graduate School	161,337	152,535	(8,802)	-5.5%	0.2%
Information & Media Technology	634,471	669,959	35,488	5.6%	0.7%
Letters & Science	2,413,294	2,657,971	244,677	10.1%	3.0%
Library	44,526	11,114	(33,412)	-75.0%	0.0%
Information Studies	7,563	17,306	9,743	128.8%	0.0%
Nursing	79,393	513,151	433,758	546.3%	0.6%
Social Welfare	10,176	44	(10,132)	-99.6%	0.0%
Continuing Education	44,413	402,432	358,019	806.1%	0.4%
Other	71,805	61,609	(10,197)	-14.2%	0.1%
	7,002,604	8,048,709	1,046,106	14.9%	8.9%
<b>Total</b>	<b>\$75,875,484</b>	<b>\$89,963,527</b>	<b>\$14,088,043</b>	<b>18.6%</b>	<b>100.0%</b>

# University of Wisconsin - Milwaukee

## 2004-2005 Financial Results

### Notes

#### A Schedules

##### A1

**Other State Funds** increased by 36.3% primarily due to increases in Debt Service-Academic Buildings (fund 110) (See A2), Energy Costs (fund 109), Lawton Undergrad Minority Retention (fund 420), and advanced Opportunity, Program (fund 421).

**Program Revenue Funds** increased by 18.6% primarily due to increases in Auxiliary Enterprises (fund 128) and Extension Student Fees (fund 189).

**Other Receipts** increased by 22.9% primarily due to a \$1M increase in Federal Facility & Administrative Costs (fund 150).

**Federal Aid Grants & Contracts** increased by 10.4% due to \$4.2M increase in Federal Aid-Special Projects (fund 144) and a \$7.3M increase in Federal Aid-Direct Student Loans (fund 149).

##### A2

**General Education Administration** increased by 11.8% primarily due to increases in General Program Operations (fund 101), General Operations Receipts (fund 136), and Extension Student Fees (fund 189).

**Administrative Affairs** increased by 17.1% due to increases in Physical Plant Service Departments (fund 120), Debt Service-Auxiliary Buildings (fund 123), Auxiliary Enterprises (fund 128) and Federal Facility & Administrative Costs (fund 150).

**Unit Wide-Debt Service (Academic Buildings)** increased by 107.6%. Due to Legislative action, \$53M of the principle due in 2003-04 for UW System was refunded which resulted in the low Debt Services expenditures for 2003-04. The 2004-05 principle payments were made in full with no refunds.

**Unit Wide-Other** A legislative mandated transfer of Auxiliary Enterprise (fund 128) cash balances to Financial Aid (funds 420 & 421) caused the Unit Wide 2003-04 expenditures to be artificially reduced. The adjusted 2003-04 expenditures were \$478,000, which results in an actual increase of 67% primarily due to campus payments for State Building Projects and Common System charges from UW System.

**Milwaukee Idea** increased by 20.1% primarily due to an \$808K increase in Gifts & Donations-General (fund 133).

**Arts** increased by 10.9% due to an increase in General Program Operations (fund 101).

**Graduate School** increased by 10.8% primarily due to increases in General Purpose Operations (fund 101) and Federal Facility & Administrative Costs (fund 150).

**Social Welfare** decreased by 7% primarily due to a \$1M decrease in Federal Aid-Special Projects (fund 144) offset partially by a \$400K increase in Gifts & Donations-General (fund 133).

**Academic Support** decreased by 5.9% due to a decrease in expenditures for Sabbaticals.

##### A3

**Research** increased by 19.7% primarily due to increase of \$4.4M in Federal Aid-Special Projects (fund 144), \$1.1M in General Program Operations (fund 101), and \$500K in Gifts & Donations-General (fund 133)

**Public Service** increased by 18.1% primarily due to increases of \$1M in General Operations Receipts (fund 136), \$873K in Gifts & Donations-General (fund 133) and \$527K in Federal Aid-Special Projects (fund 144).

**Academic Support** decreased by 2.6% primarily due to decreases in General Purpose Operations (fund 101) (See A2-Academic Support).

**Physical Plant** increased by 12.7% primarily due to increases of \$1.3M in General Purpose Operations (fund 101) and \$1.1M in Service Departments (fund 120).

**Auxiliary Enterprises** increased by 17.4% due to increases in Auxiliary Enterprises (fund 128) which was the result of debt service payments for the new East Tower of Sandburg Hall

**Debt Service on Academic Buildings** (See A2-Unit Wide Debt Service.)

## A4

**Supplies & Services** increased by 13.6% primarily due to a \$3.5M increase in Other Operating Receipts (fund 136), \$3.5M in Federal Aid - Special Projects (fund 144), \$1.4M in General Purpose Operations (fund 101), \$1.3M in Gifts & Donations – General (fund 133), \$833K in Energy Costs (fund 109), and \$578K in Federal Facility & Administrative Costs (fund 150).

**Sales Credits** increased by 10.2% primarily due to increases in General Purpose Operations (fund 101).

**Capital** increased by 45.6% primarily due to increased expenditures in General Purpose Operations (fund 101) and Auxiliary Enterprises & Other Self Supporting Activities (fund 128) for State building projects.

**Debt Service-Academic Buildings** (See A2-Unit Wide Debt Service.)

**Debt Service – Auxiliary Facilities** increased by 20.0% (See A3-Auxiliary Enterprises).

## A6

**Unit Wide – Other** increased by 34.8% in General Purpose Operations (fund 101). This increase is due primarily to campus support of the GLRF Genomics project.

**Architecture & Urban Planning** increased by 13.1% primarily due to increased unclassified salaries & fringe benefits.

**Arts** increased by 13.8% primarily due to increased unclassified salaries & fringe benefits.

**Information & Media Technology** decreased by 3.2% primarily due to decreased expenditures in the office of the CIO.

**School of Information Studies** increased by 29.8% primarily due to increases in instructional salaries and fringe benefits.

**Academic Support** (See A3-Academic Support.)

## A7

**Public Service** increased by 10.4% due to an increase in General Purpose Operations (fund 101) in the School of Continuing Education.

**Academic Support** decreased by 4.2% due to decreases in General Purpose Operations (fund 101) in the School of Education, Information & Media Technology and the College of Letters & Science.

**Student Services** decreased by 4.9% due to decreases in General Purpose Operations (fund 101) in Student Affairs and the School of Continuing Education.

## A8

**Sales Credits** increased by 15.4% due to increases in General Purpose Operations (fund 101) in Administrative Affairs, Student Affairs and the School of the Arts.

## A9

**Laboratory Modernization** (fund 114) decreased by 18.1%. This was attributable to 2003 encumbrances, liquidated in 2004, artificially increasing the 2004 expenditures.

**Educational Technology** (fund 115) increased by 50.8%. This was caused by an increase in encumbrances carried forward and expended in 2005. In addition, UW System transferred \$40K in additional funds to UW-Milwaukee which were expended in 2005.

**Industrial & Economic Development Research** (fund 118) decreased by 29.7%. A decrease in the allocation received from UW System resulted in a comparable decrease in expenditures.

**Debt Servic – Academic Buildings** (fund 110) (See A2-Unit Wide Debt Service).

## A10

**Federal Aid – Special Projects** (fund 144) increased by 17.6%. This was due to increased expenditures in Academic Affairs, School of Education, Graduate School, School of Nursing and Letters & Science.

**Federal Aid - Work Study** (fund 145) increased by 10.2%. In 2004 fewer students accepted Work Study as part of their financial aid package. 2005 was closer to the average which resulted in the appearance of increased expenditures.

**Federal Aid - Student Loans (Perkins)** (fund 147) increased by 17.9%. Loan collections were down in 2004 which resulted in fewer funds available. In 2005 the loan collections were up, and therefore increased funds were available to award loans to students.

**Nursing Loans** (funds 151 & 152) increased by 32%. An increase in nursing students, combined with Financial Aid's efforts to increase nursing loans, caused the increase.

**Federal Facility & Administrative Costs** (fund 150) increased by 25.5% primarily due to increases in Administrative Affairs, School of Education and the Graduate School.

**NonFederal Gifts & Donations** (funds 133, 134 & 161) increased by 15% primarily due to increases in Milwaukee Idea, Letters & Science and Social Welfare.

**Distinguished Professorships - Matching Funds** (fund 182) increased by 14.7% due to the addition of a Wisconsin Distinguished Professor in the College of Health Sciences.

## A11

**Auxiliary Enterprises-Administrative Affairs** (fund 128) increased by 51%. This increase can be attributed to \$4.2M in expenditures for the Klotsche Center addition and a \$670K increase in Athletics expenditures.

**Auxiliary Enterprise – All Other** (fund 128) decreased by 7.2% primarily in Unit wide (See A2-Unit Wide-Other).

**Extension Non-Credit Programming – Continuing Education** (fund 132) decreased by 4.1% primarily due to decreased expenditures in the Food Marketing Institute and the Jason Project.

**Extension Credit Programming** (fund 189) increased by 73% primarily due to increases in Letters & Science and School of Education.

**Other Program Revenue** (fund 120, 129 and 136)

**General Educational Administration** increased by 758%. Fiscal Year 2004 was artificially low by \$82K due to a transfer of expenditures to an alternate funding source for Program Information. In addition,, the Official Functions had decreased expenditures.

**Administrative Affairs** increased by 222%. This is primarily due to increased expenditures in Service Departments (fund 120).

**Student Affairs** decreased by 42.5% primarily in Financial Aid..

**Academic Affairs** decreased by 70.6% due to decreases in Grants for Groups and Student Information Systems.

**Milwaukee Idea** decreased by 73% due to decreases in the Capacity Building Services program.

**College of Health Sciences** decreased by 65.7% due to decreases in the Health Sciences Academy, Medical Pre-College Program and Health Sciences Seminar.

**Engineering & Applied Science** decreased by 52.4% due to a decrease in the Center for By-Product Utilization Workshop program.

**Letters & Science** increased by 10.1% primarily due to an increase in the Letters & Science-American Chemical Society Exams Institute.

**Library** decreased by 75% due to decreased expenditures for the American Geographical Society and the Library Conference Center.

**Information Studies** increased by 128% due to increased expenditures in SOIS-Special Projects and Distance Education Scholarships.

**Nursing** increased by 546% primarily due to increases in the Collaborative Nursing Program.

**Social Welfare** decreased by 99.6% due to decreases in Child Welfare Reimbursements.

**Continuing Education** increased by 806% due to the Ideal program.

University of Wisconsin - Milwaukee

2004-05 Financial Results

**Budget to Actual Reconciliation - State Program Funds**

	Redbook Budget	CF/OD From Prior Yr	Other Budget Transfers	Fringe Benefits Applied	Total Available	Cash Expenditures	Encumbrance Carryforward	CF 101 Only Current Year	Other Funds Budget Lapse	Total
<b>Divisions</b>										
Academic Units	132,687,687	1,696,947	4,929,277	39,676,681	178,990,592	175,841,119	933,577	2,023,557	192,330	178,990,583
General Educational Administration	3,417,176	89,050	438,271	1,098,010	5,042,507	4,907,649	12,825	122,032	0	5,042,506
Administrative Affairs	16,568,630	279,065	992,982	5,940,936	23,781,613	23,402,269	269,448	151,360	(41,463)	23,781,614
Student Affairs	5,955,743	272,874	75,198	2,389,643	8,693,458	8,410,046	7,117	276,276	19	8,693,458
Unit Wide	53,792,778	(2,337,936)	1,229,305	(49,105,270)	3,578,877	1,433,354		(6,505,549)	8,651,097	3,578,902
<b>Total</b>	<b>212,422,014</b>	<b>0</b>	<b>7,665,033</b>	<b>(0)</b>	<b>220,087,047</b>	<b>213,994,437</b>	<b>1,222,967</b>	<b>(3,932,324)</b>	<b>8,801,983</b>	<b>220,087,063</b>
								3,932,323	8,801,965	
<b>Academic Units</b>								(1)		
Academic Affairs - Vice Chancellor	4,116,787	685,573	497,162	1,447,783	6,747,305	5,873,928	25,525	848,270	(418)	6,747,305
Milwaukee Idea	3,104,545	387,176	175,863	882,787	4,550,371	3,853,765	6,194	690,162	250	4,550,371
Allied Health Professions	5,186,968	395,660	496,041	1,880,187	7,958,856	7,564,285	123,386	270,818	369	7,958,858
Architecture & Urban Planning	3,410,154	343,048	153,999	1,188,894	5,096,096	4,886,520	5,227	202,743	1,605	5,096,095
Business Administration	11,165,725	(2,100,502)	(271,199)	2,694,856	11,488,880	12,974,235	3,223	(1,678,628)	190,044	11,488,874
Education	8,920,287	288,820	(363,531)	2,506,844	11,352,421	11,319,604	28,413	(4,462)	8,865	11,352,420
<b>Engineering &amp; Applied Science</b>	<b>9,019,453</b>	<b>40,610</b>	<b>309,378</b>	<b>2,562,268</b>	<b>11,931,709</b>	<b>11,264,728</b>	<b>67,695</b>	<b>588,040</b>	<b>11,247</b>	<b>11,931,710</b>
The Arts	9,104,761	692,312	564,720	2,969,661	13,331,454	12,580,393	41,503	805,048	(95,490)	13,331,454
Graduate School	5,368,815	465,432	305,062	1,597,765	7,737,074	7,490,614	154,725	91,734	0	7,737,073
Information & Media Technologies	8,329,706	446,759	1,991,403	2,543,310	13,311,178	12,746,543	311,702	252,930	0	13,311,175
Letters & Science	44,694,642	(436,855)	226,436	13,507,676	57,991,899	58,840,702	125,241	(1,035,137)	61,093	57,991,899
Library	7,505,291	228,169	363,340	1,539,827	9,636,627	9,426,605	5,905	204,117	0	9,636,627
Information Studies	1,225,806	313,861	66,136	495,676	2,101,479	1,968,380	0	133,099	0	2,101,479
Nursing	6,094,456	126,402	227,750	2,040,022	8,488,630	8,195,983	29,091	248,791	14,765	8,488,630
Social Welfare	2,824,968	(179,518)	223,334	754,156	3,622,940	3,281,171	5,747	336,022	0	3,622,940
Continuing Education	757,356	0	101,607	401,775	1,260,738	1,260,737	0	0	0	1,260,737
Academic Support	1,857,967	0	(138,226)	663,194	2,382,935	2,312,925	0	70,010	0	2,382,935
	132,687,687	1,696,947	4,929,277	39,676,681	178,990,592	175,841,119	933,577	2,023,557	192,330	178,990,583

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

2004-05 Financial Results

All Funds By Source and Division

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Divisions</b>					
Academic Units	\$175,841,119	\$5,198,344	\$42,687,766	\$27,974,275	\$251,701,503
General Educational Administration	4,907,649	0	222,575	783,029	5,913,253
Administrative Affairs	23,402,269	8,013,714	1,129,608	16,617,578	49,163,169
Student Affairs	8,410,046	1,961,866	108,425,907	43,498,334	162,296,153
Unit Wide	1,433,354	12,236,723	(1,723,847)	1,090,312	13,036,541
<b>Total</b>	<b>\$213,994,437</b>	<b>\$27,410,646</b>	<b>\$150,742,008</b>	<b>\$89,963,527</b>	<b>\$482,110,619</b>

**Academic Units**

Academic Affairs	5,873,928	0	283,429	221,029	6,378,386
Milwaukee Idea	3,853,765	0	1,394,672	7,895	5,256,332
Health Sciences	7,564,285	0	2,071,536	1,303,649	10,939,469
Architecture & Urban Planning	4,886,520	3,995	485,952	39,358	5,415,825
Business Administration	12,974,235	0	1,147,961	1,596,896	15,719,091
Education	11,319,604	11,962	6,476,067	1,924,735	19,732,368
Engineering & Applied Science	11,264,728	37,771	3,758,999	179,182	15,240,680
The Arts	12,580,393	0	774,368	1,422,904	14,777,665
Graduate School	7,490,614	1,980,345	5,776,613	404,017	15,651,590
Information Technology	12,746,543	0	19,075	655,931	13,421,549
Letters & Science	58,840,702	0	12,259,674	12,760,407	83,860,783
Library	9,426,605	0	218,894	11,114	9,656,612
Information Studies	1,968,380	0	154,131	1,047,649	3,170,160
Nursing	8,195,983	114,067	2,051,562	962,598	11,324,210
Social Welfare	3,281,171	0	4,430,392	127,837	7,839,400
Continuing Education	1,260,737	3,050,204	1,384,442	5,309,074	11,004,457
Academic Support	2,312,925	0	0	0	2,312,925
	175,841,119	5,198,344	42,687,766	27,974,275	251,701,503

Related Schedules: A6 A9 A10 A11

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University of Wisconsin--Milwaukee

2004-05 Financial Results

**All Funds By Source and Program**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Primary Programs</b>					
Instruction	\$115,992,055	\$0	\$4,798,854	\$18,596,949	\$139,387,859
Research	\$12,721,841	\$70,871	\$24,979,768	\$456,173	\$38,228,652
Public Service	\$2,328,487	\$2,578,460	\$5,480,321	\$7,752,654	\$18,139,923
	131,042,383	2,649,331	35,258,943	26,805,777	195,756,434
<b>Support Programs</b>					
Academic Support	37,276,802	601,768	699,957	1,394,166	\$39,972,693
Student Services	13,529,284	0	3,800,004	26,820,435	\$44,149,723
Student Aid	57,377	3,909,111	109,466,551	(86,322)	\$113,346,717
Physical Plant	15,358,317	8,013,714	(6,775)	549,123	\$23,914,380
Institutional Support	16,730,274	0	1,440,851	1,120,475	\$19,291,601
	82,952,054	12,524,593	115,400,589	29,797,877	240,675,113
<b>Education &amp; General Expenditures</b>	213,994,437	15,173,924	150,659,532	56,603,654	436,431,547
Auxiliary Enterprises	0	0	82,476	33,359,873	\$33,442,349
Debt Service on Academic Buildings		12,236,723	0	0	\$12,236,723
<b>Total</b>	\$213,994,437	\$27,410,646	\$150,742,008	\$89,963,527	\$482,110,619

Source: Controller's Office 12/31/2005

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University of Wisconsin--Milwaukee

2004-05 Financial Results

All Funds by Source and Major Expenditure Classification

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Staff Compensation</b>					
Salaries	\$139,427,356	\$2,335,896	\$16,790,873	\$31,130,575	189,684,700
Fringe Benefits	\$50,997,827	\$1,142,242	\$4,916,899	\$8,628,334	65,685,302
	190,425,183	3,478,138	21,707,772	39,758,908	255,370,001
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	32,764,705	9,064,459	18,277,615	48,164,331	108,271,109
Sales Credits	(16,291,419)	(1,491,392)	(33,851)	(8,232,810)	(26,049,472)
	16,473,285	7,573,067	18,243,764	39,931,521	82,221,637
<b>Capital</b>	7,031,255	473,570	1,112,978	7,461,039	16,078,842
<b>Student Aid</b>	64,714	3,649,149	109,464,911	(60,848)	113,117,926
<b>Municipal Services</b>	0	0	212,584	353,165	565,749
<b>Debt Service</b>					
On Academic Facilities		12,236,723			12,236,723
On Auxiliary Facilities				2,519,742	2,519,742
	0	12,236,723	0	2,519,742	14,756,465
<b>Total</b>	\$213,994,437	\$27,410,647	\$150,742,008	\$89,963,528	\$482,110,620

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University of Wisconsin--Milwaukee

2004-05 Financial Results

**All Funds By Program & Major Expenditure Classification**

	Total	Salaries	Fringe Benefits	Supply & Expense	Capital Aids & Spec. Purp.
<b>Primary Programs</b>					
Instruction	\$139,387,859	\$90,335,778	\$31,623,207	\$15,052,751	\$2,376,123
Research	38,228,652	\$17,996,818	\$5,433,809	\$12,487,126	\$2,310,899
Public Service	18,139,923	7,852,579	2,694,938	7,537,455	54,950
	195,756,434	116,185,175	39,751,954	35,077,332	4,741,972
<b>Support Programs</b>					
Academic Support	39,972,693	26,113,969	9,071,213	530,425	4,257,086
Student Services	44,149,723	20,173,447	6,628,296	13,581,663	3,766,317
Student Aid	113,346,717	14,092	454,916	150,073	112,727,636
Physical Plant	23,914,380	8,203,600	3,618,212	11,487,332	605,235
Institutional Support	19,291,601	11,486,762	4,371,043	3,036,296	397,501
	240,675,113	65,991,869	24,143,680	28,785,789	121,753,775
<b>Educ &amp; Genrl Exp</b>	436,431,547	182,177,044	63,895,635	63,863,122	126,495,747
Auxiliary Enterprises	33,442,349	7,507,656	1,789,667	18,097,235	6,047,792
Debt Serv on Acad Bldg	12,236,723		0		12,236,723
<b>Total</b>	\$482,110,619	\$189,684,700	\$65,685,302	\$81,960,357	\$144,780,261

Source: Controller's Office 12/31/2005

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All Funds By Division and Program

	Total	Instruction	Research	Public Service	Academic Support	Student Services	Student Aid	Auxiliary Enterprises	Physical Plant	Institutional Support
<b>Divisions</b>										
Academic Units	\$251,701,503	\$137,409,742	\$40,902,748	\$17,468,264	\$39,501,796	\$5,851,694	\$6,599,842	\$356,826	\$68,281	\$3,542,310
General Educational Administration	5,913,253	755,662	760	0	260,611	(129)	0	0	0	4,896,348
Administrative Affairs	49,163,169	171,349	16,663	193,283	199,883	10,132,594	364,935	5,221,735	23,846,300	9,016,426
Student Affairs	162,296,153	228,597	600	112,378	475	28,056,379	106,258,297	26,903,788	0	735,639
Unit Wide	13,036,541	822,510	(2,692,119)	365,997	9,927	109,186	123,643	960,000	12,236,521	1,100,877
<b>Total</b>	<b>\$482,110,619</b>	<b>\$139,387,859</b>	<b>\$38,228,652</b>	<b>\$18,139,923</b>	<b>\$39,972,693</b>	<b>\$44,149,723</b>	<b>\$113,346,717</b>	<b>\$33,442,349</b>	<b>\$36,151,102</b>	<b>\$19,291,601</b>

<b>Academic Units</b>										
Academic Affairs	6,378,386	778,085	0	29,213	673,268	1,870,121	106	0	0	3,027,593
Milwaukee Idea	5,256,332	2,594,512	1,328,599	868,673	430,712	19,340	14,140	0	0	355
Health Sciences	10,939,469	7,581,096	1,622,213	300,480	1,297,135	0	135,092	0	0	3,453
Architecture & Urban Planning	5,415,825	3,848,021	328,997	48,165	1,097,027	0	93,616	0	0	0
Business Administration	15,719,091	10,733,963	968,557	1,324,154	2,359,085	52	333,280	0	0	0
Education	19,732,368	12,676,521	4,143,499	255,640	1,685,529	414	970,737	0	0	29
Engineering & Applied Science	15,240,680	8,469,955	5,165,737	3,542	1,156,225	163,698	281,393	0	0	130
The Arts	14,777,665	11,624,980	17	1,122,677	1,720,721	2,599	306,672	0	0	0
Graduate School	15,651,590	431,069	11,055,646	191,293	870,992	730,140	2,369,351	0	754	2,346
Information Technology	13,421,549	632,153	335,216	199,551	9,707,828	2,037,399	0	0	67,626	441,776
Letters & Science	83,860,783	65,148,210	10,658,478	3,259,278	2,344,830	1,091,774	1,358,117	0	(99)	195
Library	9,656,612	0	114	0	9,656,579	150	(231)	0	0	0
Information Studies	3,170,160	2,871,051	4,233	2,834	256,522	158	35,362	0	0	0
Nursing	11,324,210	6,811,302	1,989,029	707,992	1,645,545	0	170,342	0	0	0
Social Welfare	7,839,400	2,931,162	3,302,319	501,820	694,032	98	409,949	0	0	20
Continuing Education	11,004,457	277,662	95	8,652,952	1,592,842	(64,250)	121,917	356,826	0	66,413
Academic Support	2,312,925	0	0	0	2,312,925	0	0	0	0	0
	251,701,503	137,409,742	40,902,748	17,468,264	39,501,796	5,851,694	6,599,842	356,826	68,281	3,542,310

**State Program Funds By Division and Program**

	Total	Instruction	Research	Public Service	Academic Support	Student Services	Student Aid	Auxiliary Enterprises	Physical Plant	Institutional Support
<b>Divisions</b>										
Academic Units	\$175,841,119	\$115,351,823	\$12,494,211	\$2,265,391	\$36,891,907	\$5,230,260	\$0	(\$231)	\$67,626	\$3,540,133
General Educational Administration	4,907,649	137,289	367	0	184,536	293	0	0	0	4,585,164
Administrative Affairs	23,402,269	171,349	16,663	1,639	199,883	746,529	0	0	15,290,691	6,975,515
Student Affairs	8,410,046	1,595	600	61,457	475	7,552,203	0	58,608	0	735,108
Unit Wide	1,433,354	330,000	210,000	0	0	0	0	(1,000)	0	894,354
<b>Total</b>	<b>\$213,994,437</b>	<b>\$115,992,055</b>	<b>\$12,721,841</b>	<b>\$2,328,487</b>	<b>\$37,276,802</b>	<b>\$13,529,284</b>	<b>\$0</b>	<b>\$57,377</b>	<b>\$15,358,317</b>	<b>\$16,730,274</b>

<b>Academic Units</b>										
Academic Affairs	5,873,928	776,125	0	0	663,182	1,408,830	0	0	0	3,025,791
Milwaukee Idea	3,853,765	2,508,775	650,539	357,068	325,475	11,907	0	0	0	0
Health Sciences	7,564,285	6,009,580	277,029	0	1,274,223	0	0	0	0	3,453
Architecture & Urban Planning	4,886,520	3,795,465	28,389	2,282	1,060,384	0	0	0	0	0
Business Administration	12,974,235	10,273,324	345,008	3,941	2,351,962	0	0	0	0	0
Education	11,319,604	9,750,490	158,849	5,000	1,405,206	30	0	0	0	29
Engineering & Applied Science	11,264,728	8,450,233	1,493,375	0	1,157,292	163,698	0	0	0	130
The Arts	12,580,393	10,411,333	26	563,147	1,598,243	7,644	0	0	0	0
Graduate School	7,490,614	9,477	6,020,395	0	870,742	587,655	0	0	0	2,346
Information Technology	12,746,543	632,153	335,216	199,551	9,032,822	2,037,399	0	0	67,626	441,776
Letters & Science	58,840,702	52,470,132	2,597,690	409,851	2,271,158	1,091,675	0	0	0	195
Library	9,426,605	0	0	0	9,426,836	0	0	(231)	0	0
Information Studies	1,968,380	1,707,625	4,233	0	256,522	0	0	0	0	0
Nursing	8,195,983	6,163,149	388,769	369	1,643,696	0	0	0	0	0
Social Welfare	3,281,171	2,393,962	194,691	0	692,519	0	0	0	0	0
Continuing Education	1,260,737	0	0	724,181	548,721	(78,578)	0	0	0	66,413
Academic Support	2,312,925	0	0	0	2,312,925	0	0	0	0	0
	175,841,119	115,351,823	12,494,211	2,265,391	36,891,907	5,230,260	0	(231)	67,626	3,540,133

**State Program Funds By Division & Major Expenditure Classification**

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
<b>Divisions</b>						
Student Affairs	175,841,119	116,382,812	41,547,966	(12,195,559)	23,722,068	\$6,383,833
General Educational Administration	4,907,649	3,205,202	1,098,010	(154,774)	759,211	0
Administrative Affairs	23,402,269	13,866,712	5,940,936	(3,472,919)	6,954,012	113,528
Student Affairs	8,410,046	5,972,630	2,389,643	(468,167)	457,332	58,608
Unit Wide	1,433,354	0	21,272	0	872,082	540,000
<b>Total</b>	<b>213,994,437</b>	<b>139,427,356</b>	<b>50,997,827</b>	<b>(16,291,419)</b>	<b>32,764,705</b>	<b>\$7,095,969</b>
<b>Academic Units</b>						
Academic Affairs	5,873,928	3,858,965	1,455,929	(89,603)	628,892	19,745
Milwaukee Idea	3,853,765	2,474,323	882,787	(28,884)	501,666	23,873
Health Sciences	7,564,285	5,358,863	1,914,952	(623,264)	728,380	185,353
Architecture & Urban Planning	4,886,520	3,316,910	1,248,908	(90,902)	359,808	51,796
Business Administration	12,974,235	9,222,992	2,925,681	(4,981)	757,528	73,015
Education	11,319,604	7,604,094	2,536,312	(150,505)	1,329,703	0
Engineering & Applied Science	11,264,728	7,828,331	2,827,648	(1,200)	470,202	139,747
The Arts	12,580,393	8,322,372	3,079,620	(267,124)	1,436,916	8,609
Graduate School	7,490,614	4,691,628	1,597,765	(2,543)	689,402	514,362
Information Technology	12,746,543	8,351,766	2,543,310	(9,700,723)	10,870,281	681,909
Letters & Science	58,840,702	39,286,447	14,589,524	(124,098)	3,455,891	1,632,938
Library	9,426,605	4,142,151	1,539,827	(36,936)	729,077	3,052,486
Information Studies	1,968,380	1,420,974	495,676	(12,375)	64,105	0
Nursing	8,195,983	5,658,560	2,090,902	(283,306)	729,827	0
Social Welfare	3,281,171	2,293,331	754,156	0	233,684	0
Continuing Education	1,260,737	1,078,056	401,775	(779,116)	560,023	0
Academic Support	2,312,925	1,473,048	663,194	(0)	176,683	0
	175,841,119	116,382,812	41,547,966	(12,195,559)	23,722,068	6,383,833

**State Program Funds By Program & Major Expenditure Classification**

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
<b>Primary Programs</b>						
Instruction	\$115,992,055	\$78,078,356	\$27,913,113	(\$631,317)	\$8,589,603	\$2,042,299
Research	12,721,841	7,884,341	2,750,527	(138,657)	1,272,343	\$953,286
Public Service	2,328,487	1,470,300	545,843	(75,982)	388,326	\$0
	131,042,383	87,432,997	31,209,483	(845,955)	10,250,273	2,995,585
<b>Support Programs</b>						
Academic Support	37,276,802	24,749,095	8,712,437	(10,620,442)	10,511,436	3,924,276
Student Services	13,529,284	8,117,470	3,266,149	(619,730)	2,765,396	0
Student Aid	57,377	0	0	(231)	0	57,608
Physical Plant	15,358,317	8,199,343	3,618,217	(1,830,430)	5,349,313	21,874
Institutional Support	16,730,274	10,928,450	4,191,540	(2,374,630)	3,888,287	96,627
	82,952,054	51,994,359	19,788,343	(15,445,464)	22,514,432	4,100,384
<b>Educ &amp; Genrl Exp</b>	213,994,437	139,427,356	50,997,827	(16,291,419)	32,764,705	7,095,969
<b>Auxiliary Enterprises</b>	0	0	0	0	0	0
<b>Total</b>	\$213,994,437	\$139,427,356	\$50,997,827	(\$16,291,419)	\$32,764,705	\$7,095,969

## APPENDIX A

### University of Wisconsin-Milwaukee 2004-2005 Financial Report Glossary of Terms

**Academic Affairs** - Consists of the Office of the Provost & Vice Chancellor, Human Resources, Equity/Diversity Services Mentoring Program, the Center for Improvement of Instruction, and the Roberto Hernandez Center.

**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 departments in 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.

**Milwaukee Idea Division** - The budgetary home of the Milwaukee Idea, which is UWM's initiative to forge vital and lasting community -university partnerships that enhance the quality of life for all.

**Other State Funds** - All state GPR appropriations other than State Program Funds. These include: Extension (fund 104), Student Aid (fund 107), Energy Costs (fund 109), Debt Service-Academic Buildings (fund 110), Grants for Study Abroad (fund 173), Great Lakes Fish Study (fund 181), Solid Waste Research & Experiments (fund 190), Advanced Opportunity Programs (fund 403), Lawton Minority Undergraduate Retention (fund 406), Lawton Minority Undergraduate Grant Program-Auxiliary Enterprises (fund 420) and Graduate Student Financial Aid-Auxiliary Enterprises (fund 421).

**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
Fund 420	Lawton Minority Undergraduate Grant Program-Auxiliary Enterprises
Fund 421	Graduate Student Financial Aid-Auxiliary Enterprises

#### 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.