

# 1996-97 Financial Report



University of Wisconsin  
MILWAUKEE

Controller's Office

May 29, 1998

**University of Wisconsin - Milwaukee  
1996-97 Financial Report  
Table of Contents**

Executive Summary

Introduction

A. Summary Schedules & Graphs

All Funds	<u>Schedule</u>
Sources of Funds Spent .....	A 1
Uses of Funds	
Division .....	A 2
Activity .....	A 3
Expenditure Classification .....	A 4
State Program Funds	
Sources of Funds .....	A 5
Uses of Funds	
Division .....	A 6
Activity .....	A 7
Expenditure Classification .....	A 8
All State Funds .....	A 9
Extramural Funds .....	A 10
Program Revenue Funds .....	A 11
Notes to A Schedules	
State Program Funds/Uses of Funds by Division -- Budget to Actual Reconciliations	

B. Detailed Schedules

All Funds	
By Source & Division .....	B 1
By Source & Activity .....	B 2
By Source & Expenditure Classification .....	B 3
By Activity & Expenditure Classification .....	B 4
State Program Funds	
By Division & Activity .....	B 5
By Division & Expenditure Classification .....	B 6
By Activity & Expenditure Classification .....	B 7

Appendix A -- Glossary of Terms

Appendix B -- Composition of Funding Categories

# University of Wisconsin - Milwaukee

## 1996-97 Financial Report

### Executive Summary

#### **Background**

The 1996-97 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 first 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 expenditures schedules for each institution. This report is constructed to mirror the UWM 1996-97 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 96-7 encumbrances not liquidated.
- The Financial Report includes funds carried forward from 95-6 to 96-7 but excludes funds carried forward from 96-7 to 97-8.

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

#### **Budget Highlights**

Here are highlights of the key changes made in the development of the 1996-97 budget:

- Divisions reallocated \$2.5 million (2.3%) of state program resources to fund:
  - Student FTE enrollment target adjustment: \$554,000
  - State-mandated budget reduction: \$1.2 million plus fringes
  - Key campus initiatives: \$787,000The enrollment reduction was allocated to certain credit-producing schools/colleges; the other reduction were distributed by activity: primary programs: 1.25%; support programs: 2.5%.
- The state authorized pay plan increases averaging 2%. The state program funds allocation was about \$2 million.
- Resident undergraduate student academic fees increased by 5%. Included in the academic fee increase is an additional 1% earmarked for student technology support. With the support provided in 95-6, the student technology account budget level is now \$895,000.

In our auxiliary operations, student segregated fees increased by 6.6%; most of the increase provided additional support for Athletics. There were no increases in Sandburg room or Parking rates. Meal plan prices increased by 2 - 5%.

For more information on the budget highlights, see the Executive Summary section of the 1996-97 Budget Report.

## Financial Results Highlights

- Total expenditures increased by \$16.6 million (6.1%) from \$270.7 million in 95-6 to \$287.3 million in 96-7. The major sources of increase are:
  - state GPR: \$2.7 million (2.5%); of which \$1.4 million is in debt service.
  - student fee income: \$4.6 million.
  - program revenue funds: \$1.9 million and
  - federal aid, grants, and contracts: \$8.1 million; of which \$7.2 million is in direct student loans made.
- The relative level of support provided by State General Purpose Revenue (GPR) resources continues to decrease. In 1996-97, GPR was the source of 38% of our expenditures. This year's GPR support -- in real dollars -- is less than the support provided by the State in 1987-88.
- By activity or function, UWM's total expenditures were distributed as follows:
  - Primary programs (instruction/research/public service): 42%.
  - Student aid: 19%.
  - Support programs: 28% (of which, institutional support is only 4% of the total).
  - Auxiliary enterprises: 7%.
  - Debt service (academic facilities): 4% .
- By expenditure type or object, over \$161 million (56%) of UWM total expenditures was used for salaries and fringe benefits. For state program funds only, the salaries/fringes total \$126 million (88%).
- State program fund expenditures increased by \$6.0 million (4.4%) from \$137.3 million in 95-6 to \$143.3 million in 96-7. Increases by source are:
  - state GPR: \$1.4 million.
  - student fee income: \$4.6 million.

## Questions or comments?

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## References

University of Wisconsin--Milwaukee 1996-97 Budget Report  
(available on Web at [www.bfs.uwm.edu/depts/binst/birsm/Bdgrpt/bdgtoc.htm](http://www.bfs.uwm.edu/depts/binst/birsm/Bdgrpt/bdgtoc.htm); printed version from UWM Printing Services)

University of Wisconsin System 1997 Annual Financial Report  
(available from UWM Controller's Office)

# University Of Wisconsin - Milwaukee

## 1996-97 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 - 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 Activity - 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, 119, 177, and 402. State Program Funds should not be confused with General Purpose Revenue (GPR), which is a state tax supported funding source.

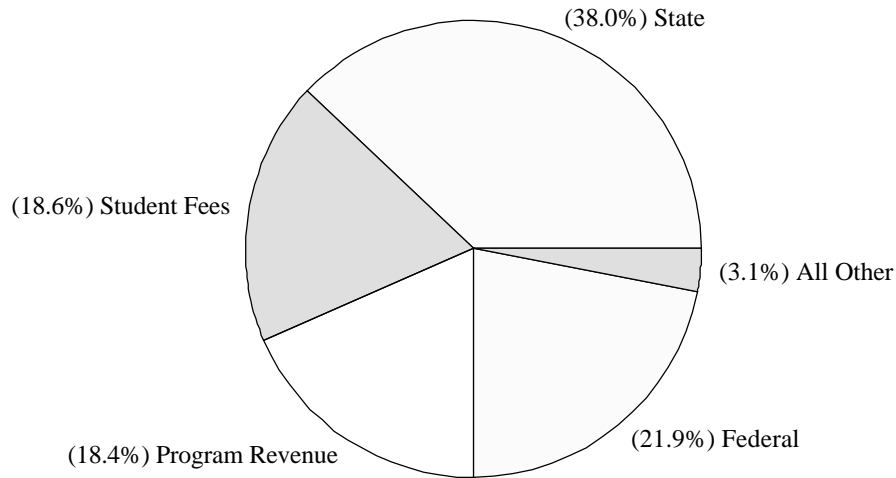
The report is arranged in two sections, A and B. Section A includes schedules and graphs showing the UWM financial results at a summary level for each of the four major accountability categories discussed earlier. There are two sets of schedules, one for all funds (A1 -A4) and one for the State Program Funds (A5 - A8). All the schedules contain a year to year comparison of the 1995-96 and 1996-97 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 1996-97 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 which 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**  
**1996-97 Financial Results**  
**Source of Funds Spent - All Funds**



	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>State General Purpose Revenue</b>					
General Program	\$87,971,394	\$89,394,834	\$1,423,440	1.6%	31.1%
Other State Funds	18,366,977	19,634,911	1,267,934	6.9%	6.8%
	106,338,372	109,029,746	2,691,374	2.5%	38.0%
<b>Operations Receipts</b>					
Student Fee Income	48,896,431	53,467,221	4,570,790	9.3%	18.6%
Program Revenue Funds	51,057,584	52,969,800	1,912,216	3.7%	18.4%
Other Receipts	2,282,042	2,373,107	91,065	4.0%	0.8%
	102,236,057	108,810,127	6,574,070	6.4%	37.9%
<b>Federal Aid, Grants &amp; Contracts</b>	54,930,342	63,044,901	8,114,560	14.8%	21.9%
<b>Gift Fund Income</b>	7,223,566	6,402,716	(820,850)	-11.4%	2.2%
<b>Total</b>	<u>\$270,728,336</u>	<u>\$287,287,490</u>	<u>\$16,559,154</u>	<u>6.1%</u>	<u>100.0%</u>

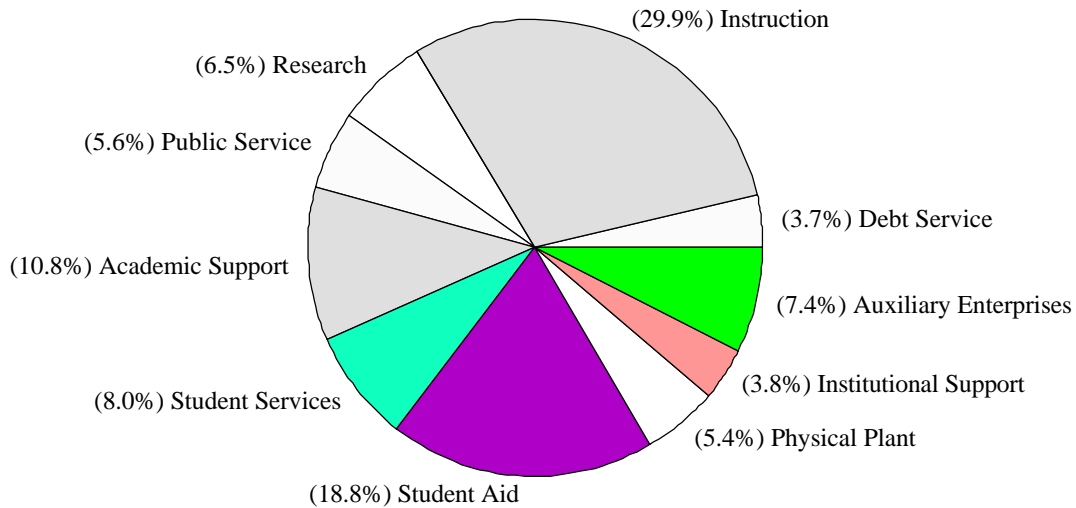
*University of Wisconsin--Milwaukee*  
*1996-97 Financial Results*  
**Uses of Funds By Division - All Funds**

	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Divisions</b>					
Academic Units	\$153,087,961	\$159,667,951	\$6,579,991	4.3%	55.6%
General Educational Administration	2,722,518	2,689,274	(33,244)	-1.2%	0.9%
Administrative Affairs	25,718,150	26,200,585	482,435	1.9%	9.1%
Student Affairs	79,758,357	87,800,020	8,041,663	10.1%	30.6%
Unit Wide:					
Debt Service	9,335,788	10,697,429	1,361,641	14.6%	3.7%
Other	200,843	251,901	51,058	25.4%	0.1%
<b>Total</b>	<b>\$270,823,617</b>	<b>\$287,307,161</b>	<b>\$16,483,545</b>	<b>6.1%</b>	<b>100.0%</b>

**Academic Units**

Academic Affairs - Vice Chancellor	1,183,714	1,212,714	29,000	2.4%	0.4%
Allied Health Professions	4,950,296	5,147,081	196,785	4.0%	1.8%
Architecture & Urban Planning	4,371,860	4,172,463	(199,397)	-4.6%	1.5%
Business Administration	9,933,313	10,108,306	174,993	1.8%	3.5%
Education	8,636,626	9,154,764	518,138	6.0%	3.2%
Engineering & Applied Science	15,174,068	16,057,811	883,743	5.8%	5.6%
Fine Arts	8,804,867	8,636,176	(168,691)	-1.9%	3.0%
Graduate School	10,995,716	10,936,296	(59,420)	-0.5%	3.8%
Information Technology	7,442,886	8,136,411	693,525	9.3%	2.8%
Letters & Science	44,419,003	45,524,160	1,105,158	2.5%	15.8%
Library	7,857,007	9,472,390	1,615,383	20.6%	3.3%
Library & Information Science	1,207,983	1,166,754	(41,229)	-3.4%	0.4%
Nursing	6,388,604	6,472,386	83,783	1.3%	2.3%
Social Welfare	3,942,293	4,512,752	570,459	14.5%	1.6%
Student Academic Development	2,613,256	2,673,081	59,826	2.3%	0.9%
Outreach & Continuing Education	8,774,389	9,575,039	800,651	9.1%	3.3%
Summer Session	4,211,839	4,272,565	60,727	1.4%	1.5%
Academic Support	2,180,241	2,436,801	256,560	11.8%	0.8%
	153,087,961	159,667,951	6,579,991	4.3%	55.6%

University of Wisconsin--Milwaukee  
 1996-97 Financial Results  
**Uses of Funds By Activity - All Funds**



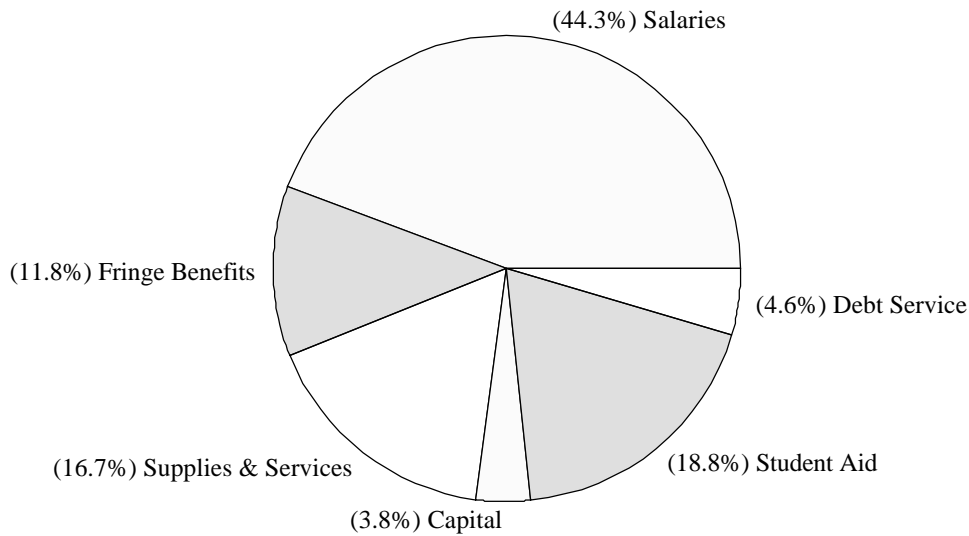
	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Primary Programs</b>					
Instruction	\$83,891,472	\$86,007,595	\$2,116,123	2.5%	29.9%
Research	\$18,556,866	\$18,764,216	207,350	1.1%	6.5%
Public Service	\$15,405,666	\$16,071,058	665,393	4.3%	5.6%
	117,854,003	120,842,869	2,988,866	2.5%	42.1%
<b>Support Programs</b>					
Academic Support	26,334,256	31,133,746	4,799,490	18.2%	10.8%
Student Services	24,383,827	23,017,399	(1,366,428)	-5.6%	8.0%
Student Aid	46,398,253	54,023,812	7,625,559	16.4%	18.8%
Physical Plant	14,899,997	15,387,015	487,019	3.3%	5.4%
Institutional Support	12,292,178	10,895,600	(1,396,578)	-11.4%	3.8%
	124,308,511	134,457,573	10,149,061	8.2%	46.8%
<b>Education &amp; General Expenditures</b>					
	242,162,515	255,300,442	13,137,927	5.4%	88.9%
Auxiliary Enterprises	19,325,313	21,309,290	1,983,977	10.3%	7.4%
Debt Service on Academic Buildings	9,335,788	10,697,429	1,361,641	14.6%	3.7%
<b>Total</b>	<b>\$270,823,617</b>	<b>\$287,307,162</b>	<b>\$16,483,545</b>	<b>6.1%</b>	<b>100.0%</b>

See B2 for 1996-97 expenditures by funding source.

University of Wisconsin--Milwaukee

1996-97 Financial Results

Uses of Funds By Major Expenditure - All Funds



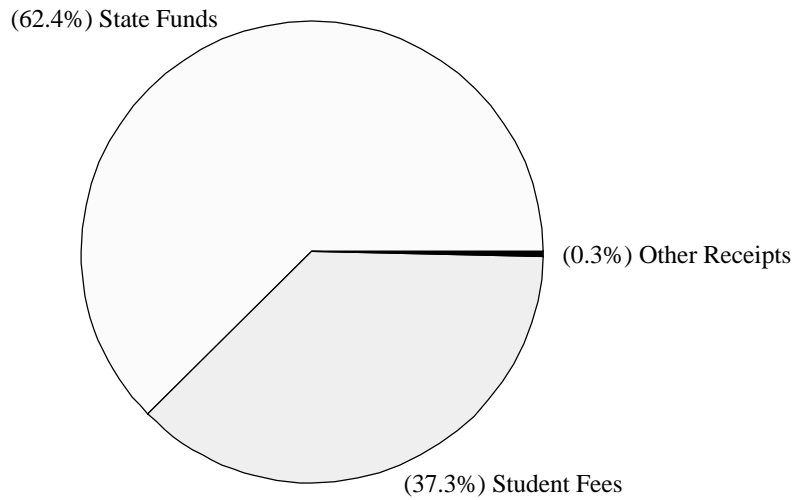
	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Staff Compensation</b>					
Salaries	\$124,937,957	\$127,224,326	\$2,286,370	1.8%	44.3%
Fringe Benefits	31,056,835	33,991,255	2,934,420	9.4%	11.8%
	155,994,792	161,215,581	5,220,789	3.3%	56.1%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	63,218,779	66,453,110	3,234,331	5.1%	23.1%
Sales Credits	(16,711,710)	(18,345,552)	(1,633,843)	9.8%	-6.4%
	46,507,069	48,107,558	1,600,489	3.4%	16.7%
<b>Capital</b>	10,185,748	10,792,052	606,304	6.0%	3.8%
<b>Student Aid</b>	46,470,114	54,052,366	7,582,252	16.3%	18.8%
<b>Special Purpose</b>	461,623	487,475	25,852	5.6%	0.2%
<b>Debt Service</b>					
On Academic Facilities	9,681,485	11,043,126	1,361,641	14.1%	3.8%
On Auxiliary Facilities	1,522,783	1,609,001	86,218	5.7%	0.6%
	11,204,268	12,652,128	1,447,859	12.9%	4.4%
<b>Total</b>	<u>\$270,823,615</u>	<u>\$287,307,160</u>	<u>\$16,483,545</u>	<u>6.1%</u>	<u>100.0%</u>

See B3 for 1996-97 expenditures by funding source.

*University of Wisconsin - Milwaukee*

*1996-97 Financial Results*

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



	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
State General Purpose Revenue	\$87,971,394	\$89,394,834	\$1,423,440	1.6%	62.4%
Student Fee Income	48,896,431	53,467,221	4,570,790	9.3%	37.3%
Federal Indirect Cost Reimbursement	481,700	481,700	0	0.0%	0.3%
<b>Total</b>	<b>\$137,349,525</b>	<b>\$143,343,755</b>	<b>\$5,994,230</b>	<b>4.4%</b>	<b>100.0%</b>

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

University of Wisconsin - Milwaukee

1996-97 Financial Results

Uses of Funds By Division - State Program Funds

	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Divisions</b>					
Academic Units	\$112,515,489	\$117,989,761	\$5,474,272	4.9%	82.3%
General Educational Administration	2,444,176	2,524,053	79,878	3.3%	1.8%
Administrative Affairs	17,074,876	17,620,830	545,953	3.2%	12.3%
Student Affairs	5,293,938	5,184,086	(109,853)	-2.1%	3.6%
Unit Wide:					
Compensation Related	21,047	25,025	3,979	18.9%	0.0%
<b>Total</b>	<b>\$137,349,525</b>	<b>\$143,343,755</b>	<b>\$5,994,230</b>	<b>4.4%</b>	<b>100.0%</b>

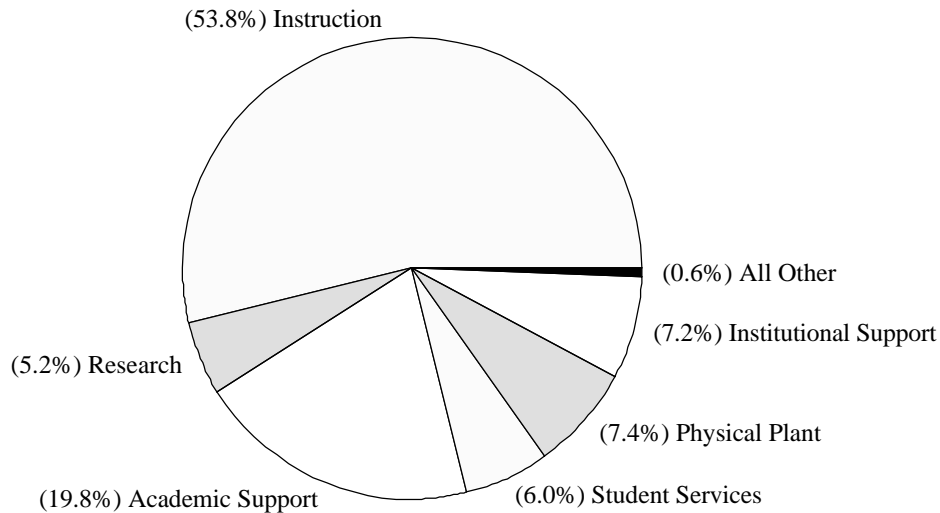
**Academic Units**

Academic Affairs - Vice Chancellor	1,183,714	1,151,560	(32,154)	-2.7%	0.8%
Allied Health Professions	3,847,243	4,066,422	219,179	5.7%	2.8%
Architecture & Urban Planning	3,268,464	3,409,761	141,298	4.3%	2.4%
Business Administration	7,821,480	8,221,138	399,658	5.1%	5.7%
Education	6,980,795	7,408,408	427,613	6.1%	5.2%
Engineering & Applied Science	7,778,618	8,462,414	683,797	8.8%	5.9%
Fine Arts	7,952,946	7,928,371	(24,574)	-0.3%	5.5%
Graduate School	5,434,929	5,438,105	3,176	0.1%	3.8%
Information Technology	6,963,576	7,777,666	814,090	11.7%	5.4%
Letters & Science	37,277,880	37,777,889	500,009	1.3%	26.4%
Library	7,615,823	9,215,749	1,599,925	21.0%	6.4%
Library & Information Science	881,366	924,001	42,634	4.8%	0.6%
Nursing	4,861,318	4,970,880	109,562	2.3%	3.5%
Social Welfare	2,336,247	2,568,455	232,208	9.9%	1.8%
Student Academic Development	1,595,988	1,763,705	167,717	10.5%	1.2%
Outreach & Continuing Education	880,272	810,872	(69,400)	-7.9%	0.6%
Summer Session	3,610,763	3,660,796	50,033	1.4%	2.6%
Academic Support	2,224,066	2,433,567	209,501	9.4%	1.7%
	112,515,489	117,989,761	5,474,272	4.9%	82.3%

University of Wisconsin - Milwaukee

1996-97 Financial Results

Uses of Funds By Activity - State Program Funds

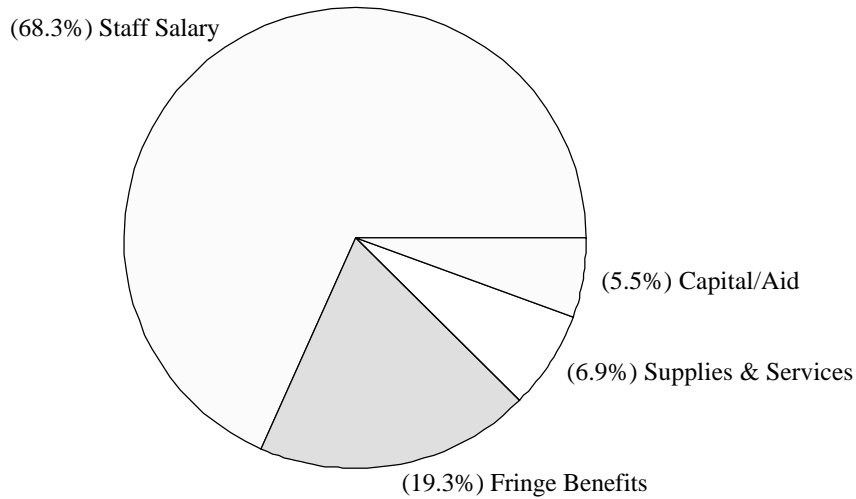


	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Primary Programs</b>					
Instruction	\$75,019,451	\$77,105,664	\$2,086,213	2.8%	53.8%
Research	\$7,480,148	\$7,465,830	(14,318)	-0.2%	5.2%
Public Service	\$787,511	\$678,850	(108,661)	-13.8%	0.5%
	83,287,110	85,250,344	1,963,234	2.4%	59.5%
<b>Support Programs</b>					
Academic Support	24,889,425	28,360,864	3,471,439	13.9%	19.8%
Student Services	8,601,759	8,635,622	33,864	0.4%	6.0%
Student Aid	40,140	44,793	4,653	11.6%	0.0%
Physical Plant	9,899,970	10,617,589	717,619	7.2%	7.4%
Institutional Support	10,555,455	10,352,072	(203,383)	-1.9%	7.2%
	53,986,749	58,010,940	4,024,191	7.5%	40.5%
<b>Education &amp; General Expenditures</b>	137,273,859	143,261,284	5,987,425	4.4%	99.9%
Auxiliary Enterprises	75,667	82,471	6,805	9.0%	0.1%
<b>Total</b>	<b>\$137,349,525</b>	<b>\$143,343,755</b>	<b>\$5,994,230</b>	<b>4.4%</b>	<b>100.0%</b>

University of Wisconsin - Milwaukee

1996-97 Financial Results

Uses of Funds By Major Expenditure - State Program Funds



	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Staff Compensation</b>					
Salaries	\$96,632,299	\$97,889,631	\$1,257,332	1.3%	68.3%
Fringe Benefits	25,193,721	\$27,647,250	2,453,529	9.7%	19.3%
	121,826,021	125,536,881	3,710,860	3.0%	87.6%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	19,238,531	21,255,848	2,017,317	10.5%	14.8%
Sales Credits	(9,720,345)	(11,355,148)	(1,634,803)	16.8%	-7.9%
	9,518,186	9,900,700	382,514	4.0%	6.9%
<b>Capital</b>	5,965,006	7,858,959	1,893,953	31.8%	5.5%
<b>Student Aid</b>	40,312	47,214	6,902	17.1%	0.0%
<b>Total</b>	<u>\$137,349,525</u>	<u>\$143,343,755</u>	<u>\$5,994,230</u>	<u>4.4%</u>	<u>100.0%</u>

# University of Wisconsin - Milwaukee

## 1996-97 Financial Results

### State Program Funds & Other State Funds

	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>State Program Funds</b>					
GPO (101)					
Student Services	7,461,221	7,476,588	15,367	0.2%	4.6%
Institutional Support	10,555,455	10,352,072	(203,383)	-1.9%	6.4%
Instruction	73,606,608	75,902,245	2,295,637	3.1%	46.6%
Research	6,837,808	6,759,128	(78,679)	-1.2%	4.1%
Public Service	785,521	678,850	(106,671)	-13.6%	0.4%
Academic Support	24,113,831	27,303,422	3,189,591	13.2%	16.8%
Physical Plant	7,472,597	8,340,528	867,931	11.6%	5.1%
Auxiliary Enterprises	75,667	82,471	6,805	9.0%	0.1%
Financial Aid	40,140	40,140	0	0.0%	0.0%
	130,948,847	136,935,444	5,986,597	4.6%	84.0%
Maintenance (105)	2,427,374	2,277,061	(150,312)	-6.2%	1.4%
Laboratory Modernization (114)					
Instruction	976,332	674,802	(301,530)	-30.9%	0.4%
Academic Support	265,292	479,611	214,320	80.8%	0.3%
	1,241,624	1,154,413	(87,210)	-7.0%	0.7%
Industrial & Economic Dev Research (118)	63,706	193,109	129,403	203.1%	0.1%
Distinguished Professors (119)	100,922	105,656	4,734	4.7%	0.1%
Fee Remission (175)	NA	4,653	4,653	NA	NA
Strategic Plan for Business (177)	466,887	451,049	(15,838)	-3.4%	0.3%
Minority & Disadvantaged Prog (402)	2,100,166	2,222,370	122,204	5.8%	1.4%
Subtotal State Program Funds	137,349,525	143,343,755	5,994,230	4.4%	88.0%
<b>Other State Funds</b>					
UW Extension IIA Funds (GPR 104)					
Outreach & Continuing Education	\$2,207,162	\$2,246,107	\$38,946	1.8%	1.4%
Other Divisions	301,778	260,966	(40,813)	-13.5%	0.2%
	2,508,940	2,507,073	(1,867)	-0.1%	1.5%
Student Aid (107)					
Fellowships	205,158	232,526	27,368	13.3%	0.1%
Student Loan Matching	121,957	77,099	(44,858)	-36.8%	0.0%
	327,115	309,625	(17,490)	-5.3%	0.2%
Utilities & Heating (109)	4,539,997	4,541,968	1,971	0.0%	2.8%
Debt Service (110)	9,335,788	10,697,429	1,361,641	14.6%	6.6%
Minority Student Aid Programs					
Advanced Opportunity Prog (403)	846,323	812,489	(33,834)	-4.0%	0.5%
Minority Teacher Loans (405)	46,056	NA	(46,056)	NA	NA
Minority Retention Grants (406)	762,758	766,327	3,569	0.5%	0.5%
	1,655,137	1,578,816	(76,321)	-4.6%	1.0%
Subtotal Other State Funds	18,366,977	19,634,911	1,267,934	6.9%	12.0%
<b>Total</b>	<b>\$155,716,503</b>	<b>\$162,978,666</b>	<b>\$7,262,163</b>	<b>4.7%</b>	<b>100.0%</b>

# University of Wisconsin - Milwaukee

## 1996-97 Financial Results

### Extramural Support

	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Federal Aid, Grants &amp; Contracts</b>					
Federal Grants & Contracts (144)					
Instruction	\$2,486,963	\$2,669,870	\$182,906	7.4%	3.7%
Research	6,117,818	\$6,351,686	233,868	3.8%	8.9%
Public Service	519,580	\$516,954	(2,626)	-0.5%	0.7%
All Other	2,466,105	2,220,102	(246,003)	-10.0%	3.1%
	11,590,467	11,758,612	168,145	1.5%	16.5%
Federal Aid to Students					
Work Study (145)	643,753	663,810	20,057	3.1%	0.9%
S. E. O. G. (146)	1,653,095	1,718,020	64,925	3.9%	2.4%
Perkins Loans (147)	1,805,960	2,590,436	784,476	43.4%	3.6%
Pell Grants (148)	5,284,845	5,183,467	(101,378)	-1.9%	7.3%
Direct Student Loans (149)	33,839,941	41,042,414	7,202,473	21.3%	57.5%
	43,227,594	51,198,147	7,970,553	18.4%	71.8%
Nursing Loans (151, 152)	112,281	88,142	(24,139)	-21.5%	0.1%
	54,930,342	63,044,901	8,114,560	14.8%	88.4%
<b>Federal Indirect Costs (150)</b>					
Research	1,320,589	1,386,302	65,713	5.0%	1.9%
Other Activities	479,753	505,105	25,352	5.3%	0.7%
	1,800,342	1,891,407	91,065	5.1%	2.7%
<b>Gift Fund Income</b>					
Non-Federal Gifts & Grants (133, 134, 135, 161)					
Instruction	1,949,315	1,233,003	(716,312)	-36.7%	1.7%
Research	3,201,029	3,208,690	7,661	0.2%	4.5%
Public Service	901,861	934,760	32,899	3.6%	1.3%
All Other	1,084,255	966,240	(118,016)	-10.9%	1.4%
	7,136,460	6,342,692	(793,768)	-11.1%	8.9%
Distinguished Professors Matching (182)	87,106	60,023	(27,082)	-31.1%	0.1%
	7,223,566	6,402,716	(820,850)	-42.2%	9.0%
<b>Total</b>	<b>\$63,954,249</b>	<b>\$71,339,024</b>	<b>\$7,384,774</b>	<b>11.5%</b>	<b>100.0%</b>

**University of Wisconsin - Milwaukee**

**1996-97 Financial Results**

**Program Revenue Funds**

	1995-96	1996-97	Change Dollars	Change Percent	1996-97 % of Total
<b>Auxiliary Enterprises &amp; Other</b>					
<b>Program Revenue Accounts</b>					
(Funds 123, 128, 137)					
Administrative Affairs	3,381,977	3,668,978	287,001	8.5%	6.9%
Student Affairs	29,467,981	29,724,513	256,532	0.9%	56.1%
All Other	3,990,065	4,048,585	58,520	1.5%	7.6%
	<u>36,840,023</u>	<u>37,442,076</u>	<u>602,053</u>	<u>1.6%</u>	<u>70.7%</u>
<b>UW Extension IIA Funds (PR)</b>					
(Fund 104)					
Non-Credit Programming					
Engineering & Applied Science	5,149,627	5,767,522	617,895	12.0%	10.9%
Outreach & Continuing Education	4,280,267	4,524,295	244,028	5.7%	8.5%
All Other	608,554	485,716	(122,838)	-20.2%	0.9%
	<u>10,038,448</u>	<u>10,777,533</u>	<u>739,085</u>	<u>7.4%</u>	<u>20.3%</u>
Credit Programming	<u>1,329,654</u>	<u>1,648,562</u>	<u>318,908</u>	<u>24.0%</u>	<u>3.1%</u>
<b>Other Program Revenue</b>					
(Funds 120, 129, 131, 132, 136)					
General Educational Administration	49,814	46,708	(3,106)	-6.2%	0.1%
Administrative Affairs	253,937	(109,690)	(363,627)	-143.2%	-0.2%
Student Affairs	230,548	268,464	37,916	16.4%	0.5%
Allied Health	2,123	580	(1,543)	-72.7%	0.0%
Architecture	87	0	(87)	-100.0%	0.0%
Business Administration	271,260	208,214	(63,045)	-23.2%	0.4%
Education	32,625	(16,377)	(49,001)	-150.2%	-0.0%
Engineering & Applied Science	156,459	94,398	(62,061)	-39.7%	0.2%
Fine Arts	(3,436)	300	3,736	-108.7%	0.0%
Graduate School	107,225	170,554	63,329	59.1%	0.3%
Information & Media Technology	(1,527)	(2,049)	(522)	34.2%	-0.0%
Letters & Science	904,324	1,165,868	261,545	28.9%	2.2%
Library	102,236	91,522	(10,714)	-10.5%	0.2%
Library & Information Science	67,062	3,254	(63,808)	-95.1%	0.0%
Nursing	2,651	278,687	276,036	10412.3%	0.5%
Social Welfare	1,355	33	(1,323)	-97.6%	0.0%
Student Academic Development	218,855	246,710	27,855	12.7%	0.5%
Outreach & Continuing Education	432,503	541,853	109,350	25.3%	1.0%
Summer Sessions	118,729	117,083	(1,646)	-1.4%	0.2%
Other	(2,089)	15,186	17,275	-827.0%	0.0%
	<u>2,944,739</u>	<u>3,121,300</u>	<u>176,561</u>	<u>6.0%</u>	<u>5.9%</u>
<b>Total</b>	<u>\$51,152,864</u>	<u>\$52,989,471</u>	<u>\$1,836,607</u>	<u>3.6%</u>	<u>100.0%</u>

*University of Wisconsin - Milwaukee*

**1996-97 Financial Results**

**Notes**

**A Schedules**

**A1**

**Federal Aid, Grants and Contract Funds** increased by 14.8% primarily due to a \$7.2M increase in Federal Direct Student Loans (fund 149).

**A2**

**General Educational Administration** decrease was the net of a \$79K (includes prior year carryforward requisitions) increase in GPO ( 101) and a \$102K decrease in Non-Federal Gifts & Grants (fund 133).

**Student Affairs** increased primarily due to a \$7.2M increase in Federal Direct Student Loans (fund 149).

**Debt Service** increased with the addition of two new buildings; School of Business Administration and the University Center for Continuing Education.

**Architecture & Urban Planning** decrease was primarily in program revenue. The non-credit expenditures were down by \$14K and there was no study abroad activity in 96/97 which accounted for \$170K of expenditures in 95/96.

**Fine Arts** decreased its program revenue expenditure activity by \$128K which was in the programming and study abroad areas.

**Graduate School** decreased due to a decrease in study abroad of \$215K combined with an increase of \$70K in indirect cost expenditures and \$70K in non-federal gifts.

**Library** increase in GPO (fund 101) was due to acquisition purchases of \$1.4M in 96/97. This was a loan from the campus against the Library's 97/98 budget. This was done to prepay serial subscriptions and earn significant discount savings.

**Social Welfare** had increased activity in gifts of \$80K and federal grants and contracts of \$224K which combined with a \$200K increase in GPO (fund 101) activity resulted in the \$570K increase.

**Academic Support** increased due to the move of the School of Allied Health, Education, and Social Welfare Business Office from the School of Education to the Academic Support area.

**A3**

**Academic Support** increased by \$3.2M in GPO (fund 101) of which \$1.4M was due to a loan from the campus to the Library used to prepay serial subscriptions which resulted in significant discount savings. The Library will repay the loan from its 97/98 budget. The balance of the increase was due to a technical change in activity coding by Information & Media Technology. The supported services were changed from Institutional Support to Academic Support. There was also a \$214K increase in Laboratory Modernization/General Computer (fund 114), \$900K in Auxiliary Enterprises and Other Self-Supporting

Activities (fund 128), and \$230K in General Program Operations - Extension (fund 104). The change in fund 104 was due to a technical change in activity coding for Distance Education. The activity was changed to Academic Support from Public Service.

**Student Services** decreased expenditures in Auxiliary Capital Building Projects (fund 137).

**Student Aid** increased by \$7.2M in Federal Direct Student Loans (fund 149) and \$700 in Federal Perkins Loans (fund 147) combined with a \$300K decrease in Federal Grants and Contracts (fund 144).

**Institutional Support** decreased mainly due to technical changes in activity coding in I&MT sales credit operations.

**Auxiliary Enterprises** increased \$1.6M in Auxiliary Enterprises and Other Self-Supporting Activities (fund 128) and \$350K in Auxiliary Capital Building Projects (fund 137). The fund 128 increases were primarily in Residence Life, Bookstore and Union, while the fund 137 increase was primarily in Residence Life.

**Debt Service** increased with the addition of two new buildings; School of Business Administration and the University Center for Continuing Education.

#### A4

**Fringe Benefits** increased primarily due to a \$922K increase in Student FICA and a \$1.7M increase in Group Health benefits.

**Student Aid** increased due to a \$7.2M increase in Federal Direct Student Loans (fund 149).

**Debt Service** increased with the addition of two new buildings; School of Business Administration and the University Center for Continuing Education.

#### A6

**Student Affairs** had decreased fund 402 expenditures of \$96K and GPO (fund 101) expenditures of \$18K.

**Academic Affairs - Vice Chancellor** decreased in Minority and Disadvantaged Program (fund 402) primarily due to the move of the MD programs to Student Academic Development.

**Engineering & Applied Science** had increased GPO (fund 101) expenditures of \$767K combined with a \$111K decrease in Laboratory Modernization/General Computer (fund 114). The fund 101 increase was primarily due to the 95/96 carryforward and a \$232K increase in fringe benefits.

**Fine Arts** decreased GPO (fund 101) expenditures by \$57K while increasing Laboratory Modernization/General Computer (fund 114) by \$43K and Federal Indirect Costs (fund 150) by \$10K. The fund 101 decrease in expenditures was the result of an increase in the 96/97 carryforward to 97/98.

**Library** increased in GPO (fund 101) due to acquisition purchases of \$1.4M in 96/97. This was a loan from the campus against the Library's 97/98 budget. This was done to prepay serial subscriptions and earn discount savings.

**Social Welfare** increased by \$200K in GPO (fund 101) and \$17K in Laboratory Modernization/General Computer (fund 114). The fund 101 increase was primarily due to the 95/96 carryforward, an increase in funds from the Vice Chancellor, and an increase in fringe benefits.

**Student Academic Development** increased in Minority and Disadvantaged Program (fund 402). These programs were moved from Academic Affairs.

**Outreach & Continuing Education** decreased in all GPO (fund 101) expenditures as a result of transfer of GPO (fund 101) to GPO-Extension (fund 104).

**Academic Support** increased due to the move of the School of Allied Health, Education, and Social Welfare Business Office from the School of Education to the Academic Support area.

## A7

**Academic Support** had an increase of \$210K in Laboratory Modernization/General Computer (fund 114), \$70K in Minority & Disadvantaged Program (fund 402), and \$3.2M in GPO (fund 101). The GPO increase included \$1.4M for Library acquisitions, \$300K in prior year requisition liquidations and a technical change in activity coding by Information & Media Technology. The Supported Services were changed from Institutional Support to Academic Support.

**Institutional Support** decreased due to a \$133K decrease in expenditures related to prior year requisitions and a \$70K decrease in fund 101 primarily due to a technical change by Information & Media Technology in Supported Services.

## A8

**Fringe Benefits** increased primarily due to increase in Student FICA and Group Health benefits.

**Supplies and Services** had an increase of \$1.7M in GPO (fund 101), primarily due to a related increase in Sales Credits, \$126K in Laboratory Modernization/General Computer (fund 114) and \$121K in prior year fund 101 carryforward requisitions.

**Sales Credits** had an increase of \$1.8M in GPO (fund 101) and a decrease of \$111K in Facilities Maintenance (fund 105). The fund 101 increase was primarily in Administrative Affairs (\$840K), Information & Media Technology (\$474K) and Outreach & Continuing Education Extension (\$125K).

**Capital** increased primarily fund 101 Library acquisition purchases by \$1.4M due to a loan against the Libraries 97-98 budget.

**Student Aid** increased by the expenditures in fund 175 which are the fee remissions to resident undergraduate students enrolled in a bachelor's degree program who are the children of a correctional officer, fire fighter, or law enforcement officer who was killed in the line of duty in this state.

## A9

**Laboratory Modernization (114)** decreased primarily due to the difference in the amount of open requisitions at year end.

**Industrial & Economic Development Research (118)** increased awards from UW System.

**Strategic Plan for Business (177)** decreased in S & E expenditures.

**Student Aid (107)** decreased due to a reduction in the required Federal Match contribution.

**Debt Service (110)** increased with the addition of two new buildings; School of Business Administration and the University Center for Continuing Education.

**Advanced Opportunity Program (403)** decreased due to a reduction in funding for the Minority Doctoral Support Program, which is being phased out.

**Minority Teacher Loans (405)** program was eliminated by the Legislature.

## **A10**

**Federal Aid to Students Perkins Loans (147)** increased in funds available to award to students.

**Federal Aid to Students Pell Grants (148)** decreased in the federal allocation.

**Federal Aid to Students Direct Student Loans (149)** increased in students participating in the program.

**Non-Federal Gifts and Contracts (133, 134, 135, 161)** decreased due to a reduction in awards.

## **ALL**

**UW Extension IIA Funds (PR) Credit Programming** saw increased enrollments which caused the related increase in expenditures.

**Other Program Revenue Administrative Affairs** decrease was the net result of increased sales credits in fund 120 expenditures and an increase in the fund 136 custodial services and moving activity.

**Other Program Revenue Education** decreased due to \$16K of refunds of disbursements in the Math Science Research Center.

**Other Program Revenue Letters & Science** increase was the result of increased activity in the Social Science Research Facility and the English as a Second Language programs.

**Other Program Revenue Library & Information** decreased due to decreased activity in the Information Technology center.

**Other Program Revenue Nursing** increased due to the Silver Spring Community Nursing Center program.

**Other Program Revenue Outreach & Continuing Education** increased due to increased activity in the Center for Community Computing and the College for Kids/Jason Project accounts.

**Other Program Revenue Other** increased due to a correcting entry for fund 136 municipal services.

University of Wisconsin--Milwaukee

1996-97 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	Non-101/105 Budget Lapse	Total
<b>Divisions</b>										
Academic Units	93,872,741	1,665,475	3,609,476	22,406,783	121,554,475	117,989,761	1,257,332	2,257,610	49,774	121,554,477
General Educational Administration	1,863,776	100,556	279,507	468,253	2,712,092	2,524,053	27,332	160,706		2,712,091
Administrative Affairs	13,359,368	310,069	1,319,937	3,620,691	18,610,065	17,620,830	962,952	25,683	600	18,610,065
Student Affairs	4,149,035	70,001	51,424	1,126,499	5,396,959	5,184,086	78,691	133,734	448	5,396,959
Unit Wide:	28,255,214	(2,146,101)	(7,610)	(27,622,225)	(1,520,722)	25,025		(1,420,964)	49,763	(1,346,176)
<b>Total</b>	<b>\$141,500,134</b>	<b>\$0</b>	<b>\$5,252,734</b>	<b>\$0</b>	<b>\$146,752,868</b>	<b>\$143,343,755</b>	<b>\$2,326,307</b>	<b>\$1,156,769</b>	<b>\$100,585</b>	<b>\$146,927,416</b>
<b>Academic Units</b>										
Academic Affairs - Vice Chancellor	573,850	22,974	317,988	251,252	1,166,064	1,151,560	9,017	5,349	137	1,166,063
Allied Health Professions	3,029,663	40,433	244,520	825,301	4,139,917	4,066,422	24,561	48,900	35	4,139,918
Architecture & Urban Planning	2,696,785	17,838	83,955	682,398	3,480,976	3,409,761	36,908	34,274	32	3,480,975
Business Administration	6,323,723	42,562	380,096	1,572,954	8,319,335	8,221,138	26,856	71,622	(280)	8,319,336
Education	5,652,760	60,099	395,797	1,439,985	7,548,641	7,408,408	48,286	92,170	(223)	7,548,641
Engineering & Applied Science	6,660,646	409,368	81,282	1,627,209	8,778,505	8,462,414	65,707	245,579	4,806	8,778,506
Fine Arts	6,491,463	221,252	22,809	1,578,886	8,314,410	7,928,371	45,220	321,679	19,140	8,314,410
Graduate School	4,295,958	44,175	390,928	1,009,940	5,741,001	5,438,105	160,726	141,269	900	5,741,000
Information Technology	4,847,475	150,351	2,121,480	1,302,447	8,421,753	7,777,666	463,127	179,824	1,136	8,421,753
Letters & Science	30,937,184	298,544	(437,847)	7,742,102	38,539,983	37,777,889	255,501	504,597	1,996	38,539,983
Library	6,682,662	92,621	1,592,443	939,368	9,307,094	9,215,749	28,865	55,296	7,188	9,307,098
Library & Information Science	659,427	1,759	80,136	181,721	923,043	924,001	5,045	(5,980)	(23)	923,043
Nursing	3,966,166	32,193	33,456	1,038,050	5,069,865	4,970,880	21,337	73,352	4,295	5,069,864
Social Welfare	1,951,267	85,751	161,997	483,797	2,682,812	2,568,455	1,818	112,369	170	2,682,812
Student Academic Development	1,499,428	79,452	(21,117)	326,667	1,884,430	1,763,705	3,636	117,998	(910)	1,884,429
Outreach & Continuing Education	573,407	(10,145)	36,350	213,696	813,308	810,872	60,577	(58,142)		813,307
Summer Session	3,499,744		(436,156)	597,199	3,660,787	3,660,796	0	(10)		3,660,786
Academic Support	3,531,133	76,248	(1,438,641)	593,811	2,762,551	2,433,567	145	317,464	11,375	2,762,551
	93,872,741	1,665,475	3,609,476	22,406,783	121,554,475	117,989,761	1,257,332	2,257,610	49,774	121,554,477

**University of Wisconsin--Milwaukee**  
**1996-97 Financial Results**  
**All Funds By Source and Division**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Divisions</b>					
Academic Units	\$117,989,761	\$3,542,053	\$18,796,861	\$19,339,277	\$159,667,951
General Educational Administration	2,524,053	0	82,477	82,743	2,689,274
Administrative Affairs	17,620,830	4,541,968	478,500	3,559,288	26,200,585
Student Affairs	5,184,086	853,461	51,769,497	29,992,977	87,800,020
Unit Wide	25,025	10,697,429	211,690	15,186	10,949,331
<b>Total</b>	<b>\$143,343,755</b>	<b>\$19,634,911</b>	<b>\$71,339,024</b>	<b>\$52,989,471</b>	<b>\$287,307,161</b>

**Academic Units**

Academic Affairs - Vice Chanc.	1,151,560	0	57,824	3,330	1,212,714
Allied Health Professions	4,066,422	0	526,382	554,277	5,147,081
Architecture & Urban Planning	3,409,761	16,379	658,853	87,469	4,172,463
Business Administration	8,221,138	79,325	983,441	824,403	10,108,306
Education	7,408,408	15,239	1,365,691	365,426	9,154,764
Engineering & Applied Science	8,462,414	15,435	1,718,042	5,861,920	16,057,811
Fine Arts	7,928,371	0	300,202	407,602	8,636,176
Graduate School	5,438,105	1,045,015	3,785,726	667,449	10,936,296
Information Technology	7,777,666	0	75,532	283,214	8,136,411
Letters & Science	37,777,889	0	5,043,099	2,703,172	45,524,160
Library	9,215,749	0	81,550	175,091	9,472,390
Library & Information Science	924,001	0	114,768	127,985	1,166,754
Nursing	4,970,880	124,553	965,278	411,675	6,472,386
Social Welfare	2,568,455	0	1,862,924	81,373	4,512,752
Student Academic Development	1,763,705	0	662,666	246,710	2,673,081
Outreach & Continuing Education	810,872	2,246,107	591,648	5,926,412	9,575,039
Summer Session	3,660,796	0	0	611,769	4,272,565
Academic Support	2,433,567	0	3,234	0	2,436,801
	117,989,761	3,542,053	18,796,861	19,339,277	159,667,951

Related Schedules:                      A6                      A9                      A10                      A11

**University of Wisconsin--Milwaukee**  
**1996-97 Financial Results**  
**All Funds By Source and Activity**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Primary Programs</b>					
Instruction	\$77,105,664	\$4,600	\$4,082,923	\$4,814,408	\$86,007,595
Research	\$7,465,830	\$0	\$11,048,645	\$249,741	\$18,764,216
Public Service	\$678,850	\$1,723,142	\$1,475,613	\$12,193,453	\$16,071,058
	85,250,344	1,727,742	16,607,181	17,257,602	120,842,869
<b>Support Programs</b>					
Academic Support	28,360,864	779,331	315,647	1,677,903	31,133,746
Student Services	8,635,622	0	1,799,753	12,582,024	23,017,399
Student Aid	44,793	1,888,441	51,869,652	238,363	54,041,249
Physical Plant	10,617,589	4,541,968	192,173	35,285	15,387,015
Institutional Support	10,352,072	0	525,881	17,647	10,895,600
	58,010,940	7,209,741	54,703,106	14,551,223	134,475,010
<b>Education &amp; General Expenditures</b>	143,261,284	8,937,483	71,310,287	31,808,826	255,317,879
Auxiliary Enterprises	82,471	0	28,736	21,180,646	21,291,853
Debt Service on Academic Buildings		10,697,429			10,697,429
<b>Total</b>	<b>\$143,343,755</b>	<b>\$19,634,912</b>	<b>\$71,339,024</b>	<b>\$52,989,471</b>	<b>\$287,307,162</b>

University of Wisconsin--Milwaukee

1996-97 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	\$97,889,631	\$1,983,391	\$10,308,644	\$17,042,660	\$127,224,326
Fringe Benefits	\$27,647,250	\$553,758	\$2,007,896	\$3,782,350	\$33,991,255
	125,536,881	2,537,149	12,316,541	20,825,010	161,215,581
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	21,255,848	5,446,672	5,438,730	34,311,859	66,453,110
Sales Credits	(11,355,148)	(946,330)	0	(6,044,074)	(18,345,552)
	9,900,700	4,500,342	5,438,730	28,267,785	48,107,558
<b>Capital</b>	7,858,959	61,030	1,175,407	1,696,656	10,792,052
<b>Student Aid</b>	47,214	1,829,096	51,957,728	218,328	54,052,366
<b>Special Purpose</b>	0	9,864	104,919	372,692	487,475
<b>Debt Service</b>					
On Academic Facilities	0	10,697,429	345,697	0	11,043,126
On Auxiliary Facilities	0	0	0	1,609,001	1,609,001
	0	10,697,429	345,697	1,609,001	12,652,128
<b>Total</b>	\$143,343,755	\$19,634,911	\$71,339,022	\$52,989,472	\$287,307,160

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University of Wisconsin--Milwaukee

1996-97 Financial Results

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

	Total	Salaries	Fringe Benefits	Supply & Expense	Capital Aids & Spec. Purp.
<b>Primary Programs</b>					
Instruction	\$86,007,595	\$60,525,069	\$16,140,320	\$7,744,715	\$1,597,491
Research	18,764,216	\$11,699,529	\$2,515,576	\$3,341,559	\$1,207,553
Public Service	16,071,058	\$4,804,969	\$1,294,926	\$9,791,928	\$179,235
	<u>120,842,870</u>	<u>77,029,567</u>	<u>19,950,822</u>	<u>20,878,202</u>	<u>2,984,279</u>
<b>Support Programs</b>					
Academic Support	31,133,746	18,804,080	5,291,584	948,156	6,089,926
Student Services	23,017,399	11,983,966	3,115,070	6,869,947	1,048,416
Student Aid	54,023,812	36,041	97,856	1,112	53,888,802
Physical Plant	15,387,016	6,616,011	2,141,261	6,242,374	387,371
Institutional Support	10,895,600	7,186,291	2,268,576	934,469	506,265
	<u>134,457,572</u>	<u>44,626,388</u>	<u>12,914,346</u>	<u>14,996,058</u>	<u>61,920,780</u>
<b>Educ &amp; Genrl Exp</b>	255,300,442	121,655,955	32,865,168	35,874,260	64,905,059
Auxiliary Enterprises	21,309,290	5,568,371	1,126,086	12,233,299	2,381,533
Debt Serv on Acad Bldg	10,697,429				10,697,429
	<u>387,307,161</u>	<u>132,224,326</u>	<u>34,991,254</u>	<u>48,107,559</u>	<u>77,984,022</u>
<b>Total</b>	<u>\$287,307,161</u>	<u>\$127,224,326</u>	<u>\$33,991,254</u>	<u>\$48,107,559</u>	<u>\$77,984,022</u>

University of Wisconsin--Milwaukee

1996-97 Financial Results

State Program Funds By Division and Activity

	Total	Instruction	Research	Public Service	Academic Support	Student Services	Student Aid	Auxiliary Enterprises	Physical Plant	Institutional Support
<b>Divisions</b>										
Academic Units	\$117,989,761	\$76,802,138	\$7,433,431	\$644,000	\$28,072,024	\$3,645,432	\$0	\$56,109	\$220,930	\$1,115,697
General Educational Administratic	2,524,054	123,713		25,001	271,062					2,104,278
Administrative Affairs	17,620,830	178,808	31,930	9,579	15,965	12,772		25,544	10,396,381	6,949,850
Student Affairs	5,184,086					4,973,764	44,793			165,529
Unit Wide	25,025	1,005	470	270	1,812	3,654		819	277	16,719
<b>Total</b>	<b>\$143,343,756</b>	<b>\$77,105,664</b>	<b>\$7,465,830</b>	<b>\$678,850</b>	<b>\$28,360,864</b>	<b>\$8,635,623</b>	<b>\$44,793</b>	<b>\$82,471</b>	<b>\$10,617,589</b>	<b>\$10,352,072</b>

**Academic Units**

Academic Affairs - Vice Chanc.	1,151,560	235,217			172,153	25,353				718,837
Allied Health Professions	4,066,423	3,217,698			710,910			137,814		
Architecture & Urban Planning	3,409,761	2,622,126	96,409		691,227					
Business Administration	8,221,138	6,843,507	308,220		1,069,411					
Education	7,408,409	6,089,263	179,789	21,940	1,117,417					
Engineering & Applied Science	8,462,414	6,672,952	828,383		812,479	148,599				
Fine Arts	7,928,371	6,840,399		44,352	1,043,620					
Graduate School	5,438,106	55,257	4,080,577	3,950	632,843	665,315				164
Information Technology	7,777,665	188,644	236,396	140,668	5,353,210	1,352,212		56,076	83,116	367,343
Letters & Science	37,777,889	33,671,277	1,449,580	221,172	2,435,860	0				
Library	9,215,748				9,215,748					
Library & Information Science	924,001	686,246	150		237,605					
Nursing	4,970,881	3,509,147	208,037		1,253,696	0				
Social Welfare	2,568,455	2,065,515	45,890		457,050					
Student Academic Development	1,763,705	441,986				1,321,720				
Outreach & Continuing Education	810,872	2,110		211,918	435,227	132,233		33		29,352
Summer Session	3,660,796	3,660,796								
Academic Support	2,433,567				2,433,567					
	117,989,761	76,802,138	7,433,431	644,000	28,072,024	3,645,432	0	56,109	220,930	1,115,697

University of Wisconsin--Milwaukee

1996-97 Financial Results

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

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
<b>Divisions</b>						
Academic Units	\$117,989,760	\$81,610,568	\$22,406,692	\$15,174,465	(\$8,445,338)	\$7,243,373
General Educational Administration	2,524,054	1,653,929	468,253	463,203	(85,756)	24,424
Administrative Affairs	17,620,830	10,945,492	3,620,691	5,237,474	(2,712,504)	529,677
Student Affairs	5,184,086	3,679,641	1,126,499	380,796	(111,550)	108,700
Unit Wide	25,025		25,025			
<b>Total</b>	<b>\$143,343,755</b>	<b>\$97,889,631</b>	<b>\$27,647,160</b>	<b>\$21,255,938</b>	<b>(\$11,355,148)</b>	<b>\$7,906,173</b>

**Academic Units**

Academic Affairs - Vice Chanc.	1,151,560	641,367	251,252	178,260	(525)	81,206
Allied Health Professions	4,066,423	2,835,107	825,301	320,689		85,325
Architecture & Urban Planning	3,409,761	2,433,152	682,398	250,873	(122)	43,459
Business Administration	8,221,138	5,987,778	1,572,954	524,617		135,789
Education	7,408,408	5,384,492	1,439,985	468,141	(26,152)	141,941
Engineering & Applied Science	8,462,414	5,983,651	1,627,209	573,435	(766)	278,885
Fine Arts	7,928,372	5,557,202	1,578,886	569,123	(3,635)	226,795
Graduate School	5,438,105	3,859,047	1,009,940	456,017	(1,100)	114,201
Information Technology	7,777,665	4,552,934	1,302,447	6,473,532	(6,119,271)	1,568,024
Letters & Science	37,777,889	28,031,992	7,742,102	1,661,514	(22,219)	364,500
Library	9,215,748	3,384,822	939,368	913,158	(24,144)	4,002,544
Library & Information Science	924,001	634,018	181,721	70,813	(2,580)	40,029
Nursing	4,970,881	3,648,265	1,038,050	237,910	(2,464)	49,119
Social Welfare	2,568,455	1,828,132	483,797	202,222	(4,007)	58,311
Student Academic Development	1,763,705	1,289,955	326,667	121,459	(1,942)	27,566
Outreach & Continuing Education	810,872	676,722	213,696	1,921,440	(2,020,175)	19,190
Summer Session	3,660,796	3,018,904	597,109	44,784		0
Academic Support	2,433,567	1,863,027	593,811	186,477	(216,237)	6,489
	117,989,760	81,610,568	22,406,692	15,174,465	(8,445,338)	7,243,373

University of Wisconsin--Milwaukee

1996-97 Financial Results

State Program Funds By Activity & Major Expenditure Classification

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
<b>Primary Programs</b>						
Instruction	\$77,105,664	\$56,315,795	\$15,205,501	\$4,224,581	(\$42,432)	\$1,402,218
Research	7,465,830	\$5,189,703	\$1,367,685	\$765,028	(\$2,814)	\$146,227
Public Service	678,850	\$364,432	\$119,155	\$195,263		\$0
	85,250,344	61,869,930	16,692,341	5,184,873	(45,245)	1,548,445
<b>Support Programs</b>						
Academic Support	28,360,864	17,574,719	5,071,226	6,577,766	(6,503,438)	5,640,591
Student Services	8,635,622	5,207,129	1,597,522	1,942,004	(213,819)	102,786
Student Aid	44,793	0				44,793
Physical Plant	10,617,590	6,533,608	2,138,757	2,764,523	(1,163,545)	344,248
Institutional Support	10,352,072	6,704,245	2,146,553	4,705,064	(3,429,100)	225,311
	58,010,940	36,019,701	10,954,058	15,989,357	(11,309,903)	6,357,728
<b>Educ &amp; Genrl Exp</b>	143,261,285	97,889,631	27,646,399	21,174,229	(11,355,148)	7,906,173
Auxiliary Enterprises	82,471	0	851	81,620		0
<b>Total</b>	<u>\$143,343,756</u>	<u>\$97,889,631</u>	<u>\$27,647,250</u>	<u>\$21,255,849</u>	<u>(\$11,355,148)</u>	<u>\$7,906,173</u>

## Appendix A

### University of Wisconsin - Milwaukee 1996-97 Financial Report Glossary of Terms

**Academic Affairs** - Consists of the Office of the Vice Chancellor and the Center for Improvement of Instruction.

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

**Academic Support Division** - Consists of Vice Chancellor's holding account and funds used to pay the Educational Communications Division & Library/Media Distribution for services provided to GPO (fund 101) users and to provide matching or cost sharing funds. The Vice Chancellor's holding account includes funding for classroom and lab modernization, recruitment and retention, technology fee, professional development, and undergraduate education initiative.

**Academic Units** - All the campus units reporting to the Vice Chancellor. This includes all the schools and colleges, the Library, Information Technology and the administrative, instructional support and program units in the Academic Affairs Division.

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

- a. **Student Services** - All activities established to provide for the student's social and cultural development, clinical counseling, career guidance, and placement services. Optional activities relating to preparatory or remedial skills or knowledge or required activities within the student services area that are not separately organized and/or budgeted are included in this activity.
- b. **Institutional Support** - Executive management, planning and programming, campus and community relations, general administrative services and general support services.
- c. **Instruction** - All activities through which a student may earn credit toward a degree or certificate granted by the University. Departmental research and scholarly activities, institutional governance assignments, and public service that are not separately budgeted are included in this activity.
- d. **Research** - All organized research & scholarly activities -,conducted within the and separately budgeted which are under the terms of a research contract or project, either funded by external agencies or funded as research from UWM's operating budget.
- e. **Public Service** - Service activities that produce benefits for individuals or groups living within the geographic service area of UWM.

- f. **Academic Support** - All activities that provide direct support to the primary academic missions of the University including libraries, learning resource centers, instructional computing, media, audiovisual services and other academic activities that support prim programs.
- g. **Physical Plant** - Facilities maintenance, operation and security activities.
- h. **Auxiliary Enterprises** - All activities that provide necessary and convenient services to students, faculty and staff. Examples are Bookstore, Union, Housing and Parking.
- i. **Student Aid** - All forms of financial aid assistance to students, such as scholarships, fellowships, grants and loans.
- j. **Debt Service** (Academic Units) - The costs of amortizing the principle and interest due on campus buildings and related contents.

**Auxiliary Operations** - An auxiliary operation or auxiliary enterprise is a self-supporting activity 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, 137 - Building Commission approved projects, and 123 - related Debt Service.

**Capital** - All payments for non-consumable equipment with a unit cost over \$1,000 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 six small units combined into one division for budget and accounting purposes: 1) Chancellor's Office, 2) Legal Affairs, 3) Office of Diversity/Compliance, 4) Secretary of the University, 5) University Relations, and 6) Development and Alumni Relations.

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

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

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

**Other State Funds** - All state GPR appropriations other than State Program Funds. These include: Student Aid (fund 107), Advanced Opportunity Programs (fund 403), Utilities and Heating (fund 109), principal repayment and interest on academic buildings and lease rental payments (fund 110), Lawton Minority Undergraduate Retention (fund 406), Minority Teacher Loans (fund 405), and Pilot Minority Student Tuition Awards (fund 407). Funding for Minority Teacher Loans and the Pilot Minority Student Tuition Awards program was eliminated as part of state budget cuts during the 1995-97 biennial budget process.

**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), Distinguished Professor (fund 119), Strategic Planning (fund 177), Alcohol and Other Drug Abuse (fund 178), and Minority and Disadvantaged Student Programs (fund 402). State funding for the Alcohol and Other Drug Abuse program was eliminated as part of the 1995-96 state budget cuts. The program was shifted to fund 128, Auxiliary Operations.

**Student Aid** - All grant 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 (Funds 131, 122 186).

**Supplies & Expense** - All payments for "consumable" supplies and services including, for example, office supplies, telephone service, copying costs, travel, training, printing and postage.

**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
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	Utilities and Heating
Fund 110	Debt Service - Academic Buildings
* Fund 403	Advanced Opportunity Program
Fund 405	Minority Teacher Loans
Fund 406	Lawton Minority Undergraduate Retention Grants

#### Extramural Support Funds

Fund 133	Non-Federal Gifts and Grants
Fund 134	Non-Federal Student Loan Funds
Fund 144	Federal Grants & Contracts
Fund 145	Federal Aid - Work Study
Fund 146	Federal Aid - Supplemental Educ. Opportunity Grants
Fund 147	Federal Aid - Student Loans (Perkins)
Fund 148	Federal Aid - Basic Educ. Opportunity Grant (Pell)
Fund 149	Federal Aid - Direct Student Loans
Fund 150	Federal Indirect Costs
Fund 151	Nursing Loans - Undergraduates
Fund 152	Nursing Loans - Graduate
Fund 161	Endowment Trust Fund Income
Fund 182	Distinguished Professorships - Matching Funds

#### Program Revenue Funds

Fund 104	Program Revenue Operations - Extension
Fund 120	Service Departments (Physical Plant Clearing Account)
Fund 123	Debt Service - Auxiliary Enterprises
Fund 128	Auxiliary Enterprises & Other Self Supporting Activities
Fund 129	Internal billings (Clearing Account)
Fund 136	Other Operating Receipts
Fund 137	Auxiliary Capital Building Projects

\* Also includes Minority Doctoral Student Loan funds.