

# 1997-98 Financial Report



Controller's Office

February 1999

**University of Wisconsin - Milwaukee**  
**1997-98 Financial Report**  
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# University of Wisconsin - Milwaukee

## 1997-98 Financial Report

### Executive Summary

#### **Background**

The 1997-98 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 second 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 1997-98 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 97-8 encumbrances not liquidated.
- ◆ The Financial Report includes prior year encumbrances liquidated in 97-8.
- ◆ The Financial Report includes funds carried forward from 96-7 to 97-8 but excludes funds carried forward from 97-8 to 98-9.

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

A copy of the Financial Report can be accessed on the web at: <http://www.bfs.edu/9798fr.pdf>.

#### **Budget Highlights**

Highlights of the key changes made in the development of the 97-8 budget:

- ◆ Internal budget decisions were guided by the Strategic Plan. Divisions reallocated \$5.6M of general program operation funds and \$881,000 of program revenue funds to meet the objectives of the Strategic Plan implemented by Chancellor Schroeder in June 1996.
- ◆ UW System reduced UWM's Fall 1997 FTE enrollment target, which resulted in a budget decrement of \$355,000. Other small budget reductions totaling \$82,000 were also incurred.

On the positive side, UW System returned the fee revenue contingency - a base budget increase of \$316,000. Allied Health Professions received \$120,000 for its Occupational and Physical Therapy programs (first of two years). Student Academic Development received \$88,000 for the Pre-College program. Education received \$75,000 to establish the Institute for Excellence in Urban Education.

- ◆ The State authorized pay plan increase of 3% (Classified) and 4% (Faculty and Academic Staff).
  - ◆ The Legislature provided full funding for the Faculty and Academic Staff pay plan by granting 104% tuition spending authority.
  - ◆ The Legislature did not fund the entire Classified pay plan. It funded only about 2%. UWM had to reallocate resources to fund the difference which was about \$220,000.
- ◆ Resident academic fees increased by 7.9%.
- ◆ In our auxiliary operations, student segregated fees increased by 3.8%. Most of the increase was in three areas: Athletics, programs & services and Student Health, and a new non-allocable fee for the Klotsche

Center for equipment.

For more information on the budget highlights, see the Executive Summary section of the 1997-98 Budget Report.

### **Financial Results Highlights**

- ◆ Total expenditures increased by \$18 million (6.3%) from \$287.3 million in 96-7 to \$305.4 million in 97-8. The major sources of increase are:
  - state GPR: \$5.2 million (4.8%).
  - student fee income: \$2.4 million.
  - program revenue funds: \$5.6 million and
  - federal aid, grants, and contracts: \$3.7 million.
- ◆ The relative level of support provided by State General Purpose Revenue (GPR) resources continues to decrease. In 1997-98, GPR was the source of 37% of our expenditures
- ◆ 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: 8%.
  - Debt service (academic facilities): 4%
- ◆ By expenditure type or object, almost \$168 million (55%) of UWM total expenditures was used for salaries and fringe benefits. For state program funds only, the salaries/fringes total \$131 million (88%).
- ◆ State program fund expenditures increased by \$6.3 million (4.4%) from \$143 million in 96-7 to \$150 million in 97-8. Increases by source are:
  - state GPR: \$3.9 million.
  - student fee income: \$2.4 million.

### **Questions or comments?**

Please contact Karen Gundrum (414/229-6345; [kmg@bfs.uwm.edu](mailto:kmg@bfs.uwm.edu)) or Mike Rupp (414/229-5867; [mjr@bfs.uwm.edu](mailto:mjr@bfs.uwm.edu)).

### **References**

University of Wisconsin--Milwaukee 1997-98 Budget Report  
(Available on Web at <http://www.bfs.uwm.edu/depts/birsm/Bdgttrpt/bdgtoc.htm>; printed version from UWM Printing Services)

University of Wisconsin System 1998 Annual Financial Report  
(Available on Web at <http://www.uwsa.edu/fadmin/finrep/afr98htm>)

# University Of Wisconsin - Milwaukee

## 1997-98 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, 115, 118, 119, 175, 177, and 402. State Program Funds should not be confused with General Purpose Revenue (GPR), which is a state tax supported funding source.

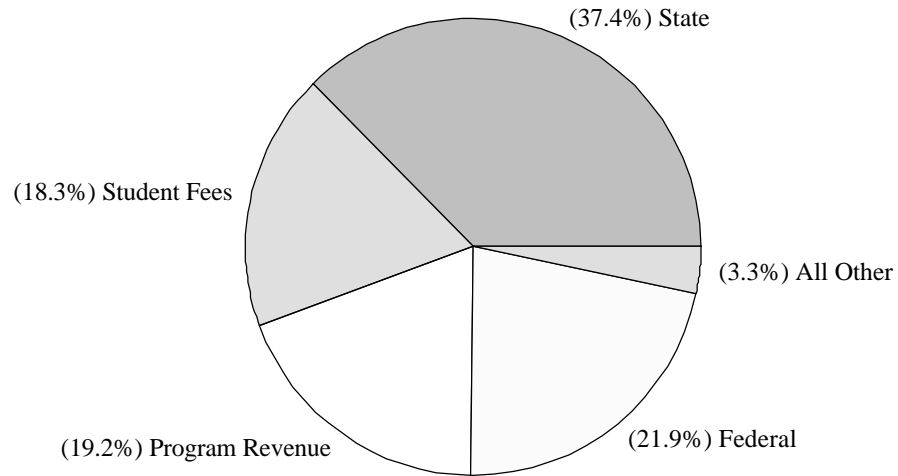
The report is arranged in two sections, A and B. Section A includes schedules and graphs showing the UWM financial results at a summary level for each of the four major accountability categories discussed earlier. There are two sets of schedules, one for all funds (A1 -A4) and one for the State Program Funds (A5 - A8). All the schedules contain a year to year comparison of the 1996-97 and 1997-98 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 1997-98 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  
 1997-98 Financial Results  
**Source of Funds Spent - All Funds**

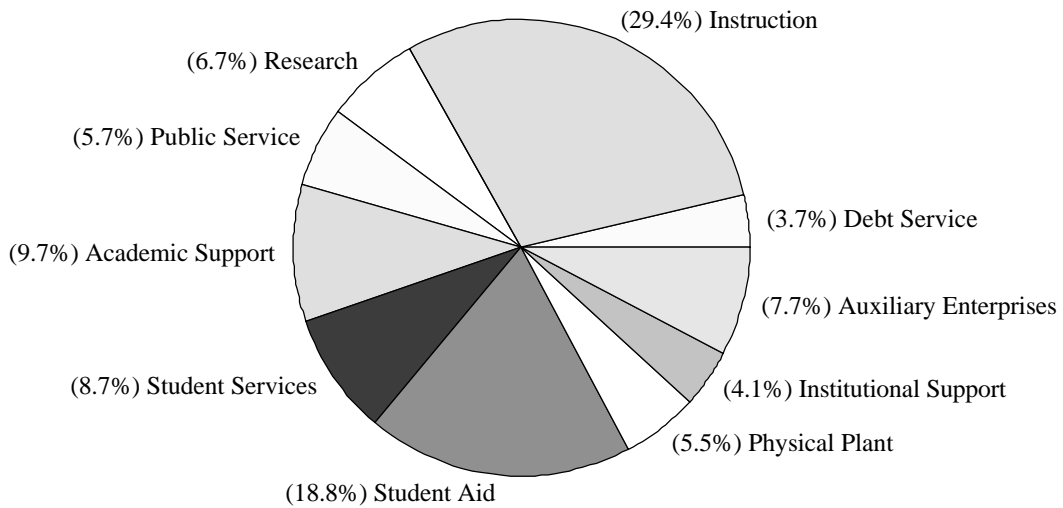


	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>State General Purpose Revenue</b>					
General Program	\$89,394,834	\$93,368,650	\$3,973,815	4.4%	30.6%
Other State Funds	19,634,911	20,867,268	1,232,356	6.3%	6.8%
	109,029,746	114,235,918	5,206,172	4.8%	37.4%
<b>Operations Receipts</b>					
Student Fee Income	53,467,221	55,831,229	2,364,008	4.4%	18.3%
Program Revenue Funds	52,969,800	58,530,568	5,560,768	10.5%	19.2%
Other Receipts	2,373,107	2,809,086	435,979	18.4%	0.9%
	108,810,127	117,170,882	8,360,755	7.7%	38.4%
<b>Federal Aid, Grants &amp; Contracts</b>	63,044,901	66,734,212	3,689,311	5.9%	21.9%
<b>Gift Fund Income</b>	6,402,716	7,225,349	822,633	12.8%	2.4%
<b>Total</b>	<b>\$287,287,490</b>	<b>\$305,366,360</b>	<b>\$18,078,870</b>	<b>6.3%</b>	<b>100.0%</b>

*University of Wisconsin--Milwaukee*  
*1997-98 Financial Results*  
**Uses of Funds By Division - All Funds**

	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Divisions</b>					
Academic Units	\$159,667,951	\$167,326,047	\$7,658,096	4.8%	54.8%
General Educational Administration	2,689,274	3,149,394	460,120	17.1%	1.0%
Administrative Affairs	26,200,585	29,177,594	2,977,009	11.4%	9.6%
Student Affairs	87,800,020	94,061,494	6,261,473	7.1%	30.8%
Unit Wide:					
Debt Service	10,697,429	11,430,405	732,976	6.9%	3.7%
Other	251,901	221,426	(30,475)	-12.1%	0.1%
<b>Total</b>	<b>\$287,307,161</b>	<b>\$305,366,360</b>	<b>\$18,059,199</b>	<b>6.3%</b>	<b>100.0%</b>
<b>Academic Units</b>					
Academic Affairs - Vice Chancellor	1,212,714	1,491,420	278,707	23.0%	0.5%
Allied Health Professions	5,147,081	5,531,486	384,405	7.5%	1.8%
Architecture & Urban Planning	4,172,463	4,321,923	149,460	3.6%	1.4%
Business Administration	10,108,306	10,380,952	272,646	2.7%	3.4%
Education	9,154,764	10,121,341	966,577	10.6%	3.3%
Engineering & Applied Science	16,057,811	17,477,044	1,419,234	8.8%	5.7%
Fine Arts	8,636,176	9,306,250	670,074	7.8%	3.0%
Graduate School	10,936,296	11,472,129	535,833	4.9%	3.8%
Information Technology	8,136,411	7,883,836	(252,575)	-3.1%	2.6%
Letters & Science	45,524,160	49,622,875	4,098,715	9.0%	16.3%
Library	9,472,390	8,407,274	(1,065,116)	-11.2%	2.8%
Library & Information Science	1,166,754	1,133,948	(32,805)	-2.8%	0.4%
Nursing	6,472,386	6,495,568	23,181	0.4%	2.1%
Social Welfare	4,512,752	4,478,994	(33,758)	-0.7%	1.5%
Student Academic Development	2,673,081	3,093,795	420,713	15.7%	1.0%
Outreach & Continuing Education	9,575,039	9,704,856	129,817	1.4%	3.2%
Summer Session	4,272,565	4,298,468	25,903	0.6%	1.4%
Academic Support	2,436,801	2,103,887	(332,914)	-13.7%	0.7%
	159,667,951	167,326,047	7,658,096	4.8%	54.8%

University of Wisconsin--Milwaukee  
 1997-98 Financial Results  
**Uses of Funds By Activity - All Funds**



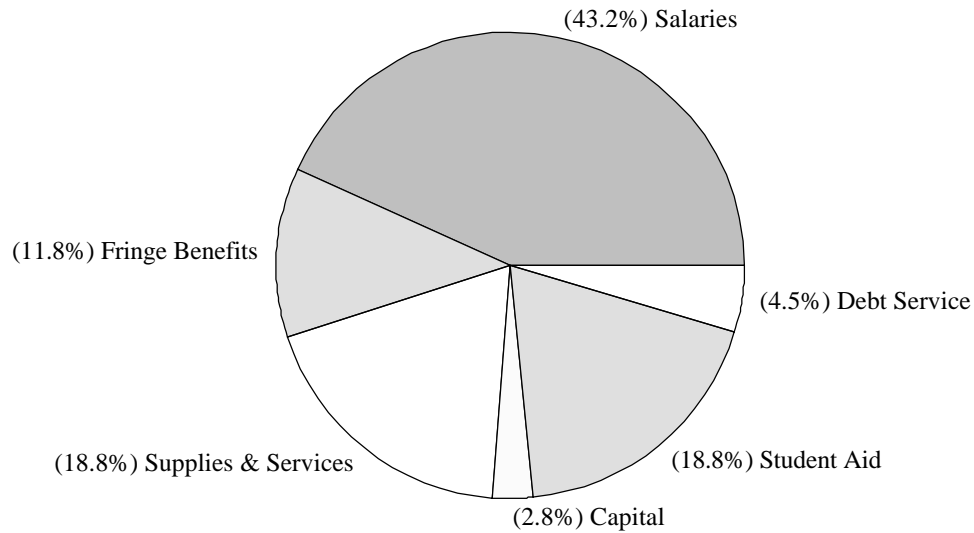
	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Primary Programs</b>					
Instruction	\$86,007,595	\$89,919,965	\$3,912,370	4.5%	29.4%
Research	\$18,764,216	\$20,407,970	1,643,753	8.8%	6.7%
Public Service	\$16,071,058	\$17,362,863	1,291,804	8.0%	5.7%
	120,842,869	127,690,797	6,847,928	5.7%	41.8%
<b>Support Programs</b>					
Academic Support	31,133,746	29,548,810	(1,584,936)	-5.1%	9.7%
Student Services	23,017,399	26,559,479	3,542,080	15.4%	8.7%
Student Aid	54,023,812	57,447,860	3,424,048	6.3%	18.8%
Physical Plant	15,387,015	16,685,645	1,298,630	8.4%	5.5%
Institutional Support	10,895,600	12,614,943	1,719,343	15.8%	4.1%
	134,457,573	142,856,736	8,399,164	6.2%	46.8%
<b>Education &amp; General Expenditures</b>	255,300,442	270,547,534	15,247,092	6.0%	88.6%
Auxiliary Enterprises	21,309,290	23,388,422	2,079,131	9.8%	7.7%
Debt Service on Academic Buildings	10,697,429	11,430,405	732,976	6.9%	3.7%
<b>Total</b>	<b>\$287,307,162</b>	<b>\$305,366,361</b>	<b>\$18,059,199</b>	<b>6.3%</b>	<b>100.0%</b>

See B2 for 1997-98 expenditures by funding source.

University of Wisconsin--Milwaukee

1997-98 Financial Results

Uses of Funds By Major Expenditure - All Funds



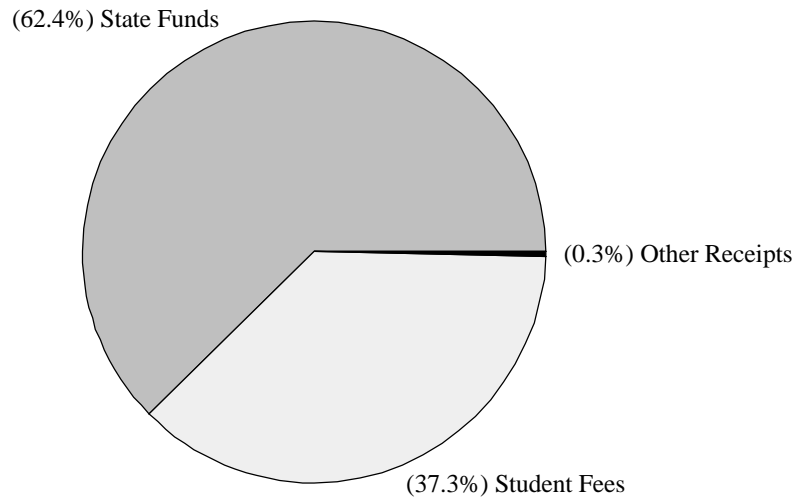
	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Staff Compensation</b>					
Salaries	\$127,224,326	\$131,869,656	\$4,645,330	3.7%	43.2%
Fringe Benefits	33,991,255	36,103,634	2,112,380	6.2%	11.8%
	161,215,581	167,973,290	6,757,709	4.2%	55.0%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	66,453,110	77,704,126	11,251,016	16.9%	25.4%
Sales Credits	(18,345,552)	(20,417,375)	(2,071,823)	11.3%	-6.7%
	48,107,558	57,286,750	9,179,193	19.1%	18.8%
<b>Capital</b>	10,792,052	8,677,348	(2,114,705)	-19.6%	2.8%
<b>Student Aid</b>	54,052,366	57,543,541	3,491,175	6.5%	18.8%
<b>Special Purpose</b>	487,475	471,087	(16,388)	-3.4%	0.2%
<b>Debt Service</b>					
On Academic Facilities	11,043,126	11,762,622	719,496	6.5%	3.9%
On Auxiliary Facilities	1,609,001	1,651,722	42,721	2.7%	0.5%
	12,652,128	13,414,344	762,217	6.0%	4.4%
<b>Total</b>	<b>\$287,307,160</b>	<b>\$305,366,361</b>	<b>\$18,059,201</b>	<b>6.3%</b>	<b>100.0%</b>

See B3 for 1997-98 expenditures by funding source.

University of Wisconsin - Milwaukee

1997-98 Financial Results

Source of Funds Spent - State Program Funds\*



	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
State General Purpose Revenue	\$89,394,834	\$93,368,650	\$3,973,815	4.4%	62.4%
Student Fee Income	53,467,221	55,831,229	2,364,008	4.4%	37.3%
Federal Indirect Cost Reimbursement	481,700	481,700	0	0.0%	0.3%
<b>Total</b>	<b>\$143,343,755</b>	<b>\$149,681,579</b>	<b>\$6,337,824</b>	<b>4.4%</b>	<b>100.0%</b>

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

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*1997-98 Financial Results*

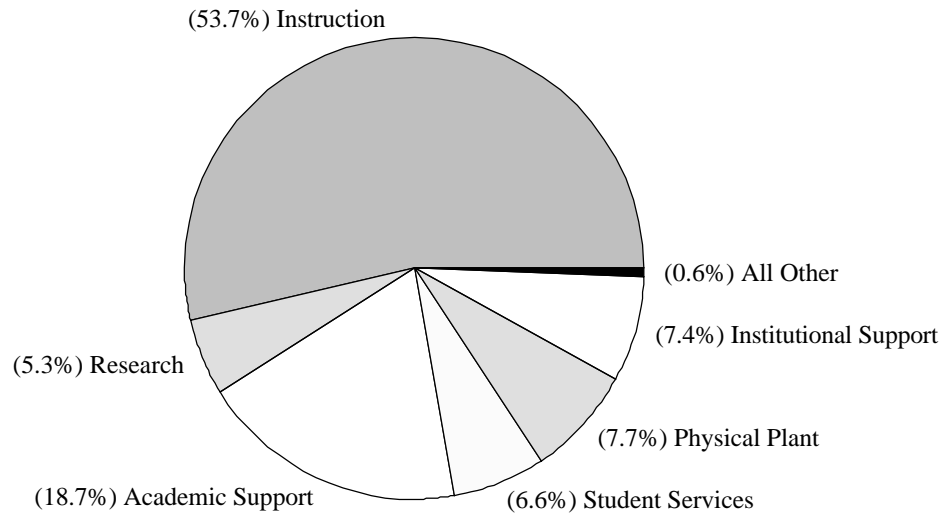
**Uses of Funds By Division - State Program Funds**

	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Divisions</b>					
Academic Units	\$117,989,761	\$122,461,389	\$4,471,628	3.8%	81.8%
General Educational Administration	2,524,053	2,811,402	287,349	11.4%	1.9%
Administrative Affairs	17,620,830	18,787,415	1,166,586	6.6%	12.6%
Student Affairs	5,184,086	5,589,367	405,282	7.8%	3.7%
Unit Wide:					
Compensation Related	25,025	32,005	6,979	27.9%	0.0%
<b>Total</b>	<b>\$143,343,755</b>	<b>\$149,681,579</b>	<b>\$6,337,824</b>	<b>4.4%</b>	<b>100.0%</b>
<b>Academic Units</b>					
Academic Affairs - Vice Chancellor	1,151,560	1,491,747	340,187	29.5%	1.0%
Allied Health Professions	4,066,422	4,540,018	473,595	11.6%	3.0%
Architecture & Urban Planning	3,409,761	3,558,824	149,063	4.4%	2.4%
Business Administration	8,221,138	8,218,477	(2,661)	-0.0%	5.5%
Education	7,408,408	8,032,006	623,598	8.4%	5.4%
Engineering & Applied Science	8,462,414	8,798,242	335,828	4.0%	5.9%
Fine Arts	7,928,371	8,494,910	566,539	7.1%	5.7%
Graduate School	5,438,105	5,735,632	297,527	5.5%	3.8%
Information Technology	7,777,666	8,191,889	414,223	5.3%	5.5%
Letters & Science	37,777,889	40,035,018	2,257,129	6.0%	26.7%
Library	9,215,749	8,138,768	(1,076,981)	-11.7%	5.4%
Library & Information Science	924,001	900,890	(23,110)	-2.5%	0.6%
Nursing	4,970,880	5,066,388	95,508	1.9%	3.4%
Social Welfare	2,568,455	2,670,810	102,355	4.0%	1.8%
Student Academic Development	1,763,705	1,957,087	193,382	11.0%	1.3%
Outreach & Continuing Education	810,872	862,729	51,857	6.4%	0.6%
Summer Session	3,660,796	3,670,057	9,261	0.3%	2.5%
Academic Support	2,433,567	2,097,897	(335,670)	-13.8%	1.4%
	117,989,761	122,461,389	4,471,628	3.8%	81.8%

University of Wisconsin - Milwaukee

1997-98 Financial Results

**Uses of Funds By Activity - State Program Funds**

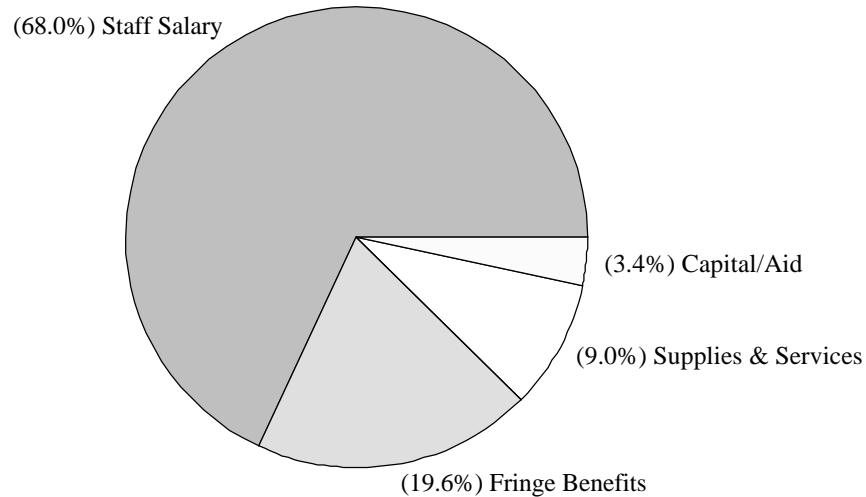


	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Primary Programs</b>					
Instruction	\$77,105,664	\$80,366,228	\$3,260,565	4.2%	53.7%
Research	\$7,465,830	\$7,957,615	491,785	6.6%	5.3%
Public Service	\$678,850	\$785,305	106,455	15.7%	0.5%
	85,250,344	89,109,149	3,858,805	4.5%	59.5%
<b>Support Programs</b>					
Academic Support	28,360,864	28,056,033	(304,831)	-1.1%	18.7%
Student Services	8,635,622	9,846,573	1,210,951	14.0%	6.6%
Student Aid	44,793	45,671	879	2.0%	0.0%
Physical Plant	10,617,589	11,500,994	883,405	8.3%	7.7%
Institutional Support	10,352,072	11,037,417	685,346	6.6%	7.4%
	58,010,940	60,486,690	2,475,750	4.3%	40.4%
<b>Education &amp; General Expenditures</b>	143,261,284	149,595,838	6,334,555	4.4%	99.9%
Auxiliary Enterprises	82,471	85,741	3,269	4.0%	0.1%
<b>Total</b>	<b>\$143,343,755</b>	<b>\$149,681,579</b>	<b>\$6,337,824</b>	<b>4.4%</b>	<b>100.0%</b>

University of Wisconsin - Milwaukee

1997-98 Financial Results

Uses of Funds By Major Expenditure - State Program Funds



	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Staff Compensation</b>					
Salaries	\$97,889,631	\$101,825,560	\$3,935,929	4.0%	68.0%
Fringe Benefits	\$27,647,250	\$29,346,720	1,699,470	6.1%	19.6%
	125,536,881	131,172,279	5,635,398	4.5%	87.6%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	21,255,848	25,606,375	4,350,527	20.5%	17.1%
Sales Credits	(11,355,148)	(12,204,016)	(848,868)	7.5%	-8.2%
	9,900,700	13,402,359	3,501,659	35.4%	9.0%
<b>Capital</b>	7,858,959	5,061,270	(2,797,690)	-35.6%	3.4%
<b>Student Aid</b>	47,214	45,671	(1,543)	-3.3%	0.0%
<b>Total</b>	\$143,343,755	\$149,681,579	\$6,337,824	4.4%	100.0%

University of Wisconsin - Milwaukee

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State Program Funds & Other State Funds

	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>State Program Funds</b>					
GPO (101)					
Student Services	7,476,588	8,653,402	1,176,815	15.7%	5.1%
Institutional Support	10,352,072	11,037,417	685,346	6.6%	6.5%
Instruction	75,902,245	78,895,892	2,993,647	3.9%	46.3%
Research	6,759,128	7,356,179	597,050	8.8%	4.3%
Public Service	678,850	785,305	106,455	15.7%	0.5%
Academic Support	27,303,422	26,843,771	(459,652)	-1.7%	15.7%
Physical Plant	8,340,528	8,884,489	543,961	6.5%	5.2%
Auxiliary Enterprises	82,471	85,741	3,269	4.0%	0.1%
Financial Aid	40,140	40,140	0	0.0%	0.0%
	136,935,444	142,582,336	5,646,892	4.1%	83.6%
Maintenance (105)	2,277,061	2,616,506	339,445	14.9%	1.5%
Laboratory Modernization (114)					
Instruction	674,802	972,788	297,985	44.2%	0.6%
Academic Support	479,611	486,069	6,458	1.3%	0.3%
	1,154,413	1,458,857	304,443	26.4%	0.9%
Educational Technology (115)		64,348			
Industrial & Economic Dev Research (118)	193,109	72,942	(120,166)	-62.2%	0.0%
Distinguished Professors (119)	105,656	121,485	15,829	15.0%	0.1%
Fee Remission (175)	4,653	5,531	879	NA	NA
Strategic Plan for Business (177)	451,049	471,181	20,133	4.5%	0.3%
Minority & Disadvantaged Prog (402)	2,222,370	2,288,393	66,023	3.0%	1.3%
Subtotal State Program Funds	143,343,755	149,681,579	6,273,475	4.4%	87.8%
<b>Other State Funds</b>					
UW Extension IIA Funds (GPR 104)					
Outreach & Continuing Education	\$2,246,107	\$2,492,489	\$246,382	11.0%	1.5%
Other Divisions	260,966	236,950	(24,016)	-9.2%	0.1%
	2,507,073	2,729,439	222,366	8.9%	1.6%
Student Aid (107)					
Fellowships	232,526	187,050	(45,476)	-19.6%	0.1%
Student Loan Matching	77,099	124,363	47,264	61.3%	0.1%
	309,625	311,413	1,788	0.6%	0.2%
Utilities & Heating (109)	4,541,968	4,768,584	226,616	5.0%	2.8%
Debt Service (110)	10,697,429	11,430,405	732,976	6.9%	6.7%
Minority Student Aid Programs					
Advanced Opportunity Prog (403)	812,489	796,650	(15,839)	-1.9%	0.5%
Minority Teacher Loans (405)	NA	NA	0	NA	NA
Minority Retention Grants (406)	766,327	830,776	64,449	8.4%	0.5%
	1,578,816	1,627,426	48,611	3.1%	1.0%
Subtotal Other State Funds	19,634,911	20,867,268	1,232,356	6.3%	12.2%
<b>Total</b>	<b>\$162,978,666</b>	<b>\$170,548,847</b>	<b>\$7,570,180</b>	<b>4.6%</b>	<b>100.0%</b>

# University of Wisconsin - Milwaukee

## 1997-98 Financial Results

### Extramural Support

	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Federal Aid, Grants &amp; Contracts</b>					
Federal Grants & Contracts (144)					
Instruction	\$2,669,870	\$2,321,692	(\$348,178)	-13.0%	3.0%
Research	\$6,351,686	\$6,872,188	520,501	8.2%	9.0%
Public Service	\$516,954	\$462,832	(54,123)	-10.5%	0.6%
All Other	2,220,102	2,382,549	162,446	7.3%	3.1%
	11,758,612	12,039,259	280,647	2.4%	15.8%
Federal Aid to Students					
Work Study (145)	663,810	848,801	184,990	27.9%	1.1%
S. E. O. G. (146)	1,718,020	1,728,563	10,544	0.6%	2.3%
Perkins Loans (147)	2,590,436	2,002,452	(587,984)	-22.7%	2.6%
Pell Grants (148)	5,183,467	5,725,782	542,315	10.5%	7.5%
Direct Student Loans (149)	41,042,414	44,231,526	3,189,111	7.8%	58.0%
	51,198,147	54,537,124	3,338,976	6.5%	71.5%
Nursing Loans (151, 152)	88,142	157,829	69,687	79.1%	0.2%
	63,044,901	66,734,212	3,689,311	5.9%	87.5%
<b>Federal Indirect Costs (150)</b>					
Research	1,386,302	1,818,722	432,420	31.2%	2.4%
Other Activities	505,105	508,664	3,559	0.7%	0.7%
	1,891,407	2,327,386	435,979	23.1%	3.1%
<b>Gift Fund Income</b>					
Non-Federal Gifts & Grants (133, 134, 135, 161)					
Instruction	1,233,003	1,482,530	249,528	20.2%	1.9%
Research	3,208,690	3,280,263	71,573	2.2%	4.3%
Public Service	934,760	1,193,658	258,898	27.7%	1.6%
All Other	966,240	1,185,660	219,420	22.7%	1.6%
	6,342,692	7,142,111	799,419	12.6%	9.4%
Distinguished Professors Matching (182)	60,023	83,238	23,214	38.7%	0.1%
	6,402,716	7,225,349	822,633	51.3%	9.5%
<b>Total</b>	<b>\$71,339,024</b>	<b>\$76,286,946</b>	<b>\$4,947,923</b>	<b>6.9%</b>	<b>100.0%</b>

*University of Wisconsin - Milwaukee*

*1996-97 Financial Results*

**Program Revenue Funds**

	1996-97	1997-98	Change Dollars	Change Percent	1997-98 % of Total
<b>Auxiliary Enterprises &amp; Other</b>					
<b>Program Revenue Accounts</b>					
(Funds 123, 128, 137)					
Administrative Affairs	3,668,978	5,073,472	1,404,494	38.3%	8.7%
Student Affairs	29,724,513	32,171,912	2,447,399	8.2%	55.0%
All Other	4,048,585	4,196,995	148,410	3.7%	7.2%
	<u>37,442,076</u>	<u>41,442,379</u>	<u>4,000,303</u>	<u>10.7%</u>	<u>70.8%</u>
<b>UW Extension IIA Funds (PR)</b>					
(Fund 132)					
Non-Credit Programming					
Engineering & Applied Science	5,767,522	6,459,230	691,708	12.0%	11.0%
Outreach & Continuing Education	4,524,295	4,498,366	(25,929)	-0.6%	7.7%
All Other	485,716	483,020	(2,696)	-0.6%	0.8%
	<u>10,777,533</u>	<u>11,440,615</u>	<u>663,082</u>	<u>6.2%</u>	<u>19.5%</u>
Credit Programming	<u>1,648,562</u>	<u>1,809,982</u>	<u>161,420</u>	<u>9.8%</u>	<u>3.1%</u>
<b>Other Program Revenue</b>					
(Funds 120, 129, 136)					
General Educational Administration	46,708	61,943	15,235	32.6%	0.1%
Administrative Affairs	(109,690)	88,769	198,459	180.9%	0.2%
Student Affairs	268,464	292,536	24,071	9.0%	0.5%
Allied Health	580	36,495	35,914	6187.8%	0.1%
Architecture	0	0	0	0.0%	0.0%
Business Administration	208,214	453,086	244,871	117.6%	0.8%
Education	(16,377)	42,928	59,304	362.1%	0.1%
Engineering & Applied Science	94,398	157,863	63,464	67.2%	0.3%
Fine Arts	300	0	(300)	-100.0%	0.0%
Graduate School	170,554	178,664	8,111	4.8%	0.3%
Information & Media Technology	(2,049)	2,178	4,226	206.3%	0.0%
Letters & Science	1,165,868	1,538,437	372,569	32.0%	2.6%
Library	91,522	63,983	(27,539)	-30.1%	0.1%
Library & Information Science	3,254	13,597	10,343	317.8%	0.0%
Nursing	278,687	162,337	(116,350)	-41.7%	0.3%
Social Welfare	33	0	(33)	-100.0%	0.0%
Student Academic Development	246,710	287,025	40,315	16.3%	0.5%
Outreach & Continuing Education	541,853	301,762	(240,090)	-44.3%	0.5%
Summer Sessions	117,083	143,838	26,755	22.9%	0.2%
Other	15,186	12,152	(3,034)	-20.0%	0.0%
	<u>3,121,300</u>	<u>3,837,591</u>	<u>716,292</u>	<u>22.9%</u>	<u>6.6%</u>
<b>Total</b>	<u>\$52,989,471</u>	<u>\$58,530,568</u>	<u>\$5,541,097</u>	<u>10.5%</u>	<u>100.0%</u>

**University of Wisconsin - Milwaukee**  
**1997-98 Financial Results**  
**Notes**

## **A Schedules**

### **A1**

**Program Revenue Funds** increased by 10.5% primarily due to a \$2.7M increase in Auxiliary Enterprises & Other Self Supporting Activities (fund 128), a \$1.28M increase in Auxiliary Capital Building Projects (fund 137) and a \$0.8M increase in Program Revenue Operations-Extension (fund 132).

**Other Receipts** increased by 18.4% primarily due to a \$400K increase in Federal Indirect Cost (fund 150) expenditures of prior year balances.

### **A2**

**General Educational Administration** increased by 17.1% primarily due to a \$287K (liquidation of prior year requisitions and salary and fringe increases) increase in General Program Operations (fund 101) and a \$146K Program Information/ Advertising increase in Non-Federal Gifts & Grants (fund 133).

**Administrative Affairs** increased by 11.4% primarily due to a \$670K (liquidation of prior year requisitions) increase in General Program Operations (fund 101) and Facilities Maintenance (fund 105), and a \$1.1M increase in Transit (repaving of Blue Hole lot) in Auxiliary Capital Building Projects (fund 137).

**Academic Affairs - Vice Chancellor** increased by 23% primarily due to a \$240K increase (VC-Contingent Funds) in General Program Operations (fund 101).

**Education** increased by 10.6% primarily due to a \$600K increase (Redbook, VC & Chancellor Contingent Fund and carryforward) in General Program Operations (fund 101), a \$91K increase in Federal Grants & Contracts (fund 144) and a \$177K increase in Program Revenue Operations-Extension (funds 132 & 189).

**Information & Media Technology** decreased by 3.1% due to a decrease in Auxiliary Enterprises & Other Self-Supporting activities (fund 128).

**Library** decreased by 11.2% due to a reduction in the prepayment for serial subscriptions. Significant discount savings were realized in 96-7 for prepayment. Similar savings were not available in 97-8 thus reducing the prepayment expenditures.

**Student Academic Development** increased by 15.7% primarily due to a \$158K increase in both General Program Operations (fund 101) and Federal Grants & Contracts (fund 144).

### **A3**

**Academic Support** decreased by 5.1% primarily due to a \$1.2M decrease in Auxiliary Enterprises & Other Self Supporting Activities (fund 128).

**Student Services** increased by 15.4% primarily due to a \$1.3M increase in Transit (repaving of Blue Hole Lot) in Auxiliary Capital Building Project (fund 137) and a \$1.2M (liquidation of prior year requisitions and increase in I&MT Supported Services) increase in General Program Operations (fund 101).

**Institutional Support** increased by 15.8% primarily due to a \$685K (liquidation of prior year requisitions) increase in General Program Operations (fund 101) and a \$920K (decrease in Sales Credits - Fleet, \$133K and in I&MT \$716K moved to activity 6) increase in Auxiliary Enterprises & Other Self Supporting Activities (fund 128).

## A4

**Supplies & Services** increased by 16.9% primarily due to the changed in the capitalization level from \$1,500 to \$5,000.

**Sales Credits** increased by 11.3% primarily due to a \$900K increase in General Purpose Operations (fund 101) and a \$700K increase in Service Departments (fund 120).

**Capital** decreased by 19.6% primarily due to the change in the capitalization level from \$1,500 to \$5,000.

## A6

**General Educational Administration** had increased General Program Operations (fund 101) of \$287K.

**Academic Affairs-Vice Chancellor** had increased General Program Operations (fund 101) of \$240K primarily due to an increase in the VC-Contingent Fund.

**Allied Health Professions** increased by 11.6% primarily due to a \$394K increase (liquidation of prior year requisitions, increase in OT program, remodeling funds) in General Program Operations (fund 101) and a \$69K increase in Laboratory Modernization/General Computer (fund 114).

**Library** decreased by 11.2% due to a reduction in the prepayment for serial subscriptions. Significant discount savings were realized in 96-7 for prepayment. Similar savings were not available in 97-8 thus reducing the prepayment expenditures.

**Library & Information Science** decreased by 2.5% primarily due to an \$18K decrease in Laboratory Modernization/General Computer (fund 114).

**Academic Support** decreased by 13.8% due to a \$335K (Sabbatical Leaves) decrease in General Program Operations (fund 101).

## A7

**Public Service** had a General Program Operations (fund 101) increase of \$106K.

**Academic Support** decrease is primarily due to a \$459K decrease (carryforward to 98-9) in General Program Operations (fund 101) offset by a \$140K (liquidation of prior year requisitions) combined increase in Laboratory Modernization (fund 114), Minority & Disadvantaged programs (fund 402) and Strategic Business Planning (fund 177).

**Student Services** had a General Program Operations (fund 101) increase of \$1.2M 2M (liquidation of prior year requisitions and increase in I&MT Supported Services).

**Physical Plant** had a General Program Operations (fund 101) increase of \$544K (liquidation of prior year requisitions) and a Facility Maintenance (fund 105) increase of \$340K (liquidation of prior year requisitions and the filling of positions which were vacant in 96-97).

## A8

**Supplies & Services** - (see A4)

**Capital** - (See A4)

## A9

**Laboratory Modernization** (114) increased due to approval by UWS to spend against our 1998-9 budget.

**Industrial & Economic Development Research** (118) was decreased due to a reduction in the amount on grants received from UWS.

## A10

**Federal Aid to Students** - Perkins Loans (147) decreased because there were less funds available for loans.

**Federal Indirect Costs** (150) increased primarily due to expenditures to a large carryforward balance from 96-7.

## A11

**Auxiliary Enterprises** (123, 128, 137) - Administrative Affairs increased by 38.3% primarily due to a \$1.1M increase in Administrative Affairs - Transit (repaving of Blue Hole Lot) in Auxiliary Capital Building Projects (fund 137).

**Other Program Revenue - Outreach and Continuing Education** decreased by 44.3% primarily due to decreases in the Center for Community Computing and College for Kids/Jason Project in Other Operating Receipts (fund 136).

University of Wisconsin--Milwaukee

1996-97 Financial Results

Budget to Actual Reconciliation - State Program Funds

Divisions	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
Academic Units	93,872,741	1,665,475	3,609,476	22,406,783	121,554,475	122,461,389	1,257,332	2,257,610	49,774	126,026,105
General Educational Administration	1,863,776	100,556	279,507	468,253	2,712,092	2,811,402	27,332	160,706		2,999,440
Administrative Affairs	13,359,368	310,069	1,319,937	3,620,691	18,610,065	18,787,415	962,952	25,683	600	19,776,650
Student Affairs	4,149,035	70,001	51,424	1,126,499	5,396,959	5,589,367	78,691	133,734	448	5,802,240
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>\$149,674,599</b>	<b>\$2,326,307</b>	<b>\$1,156,769</b>	<b>\$100,585</b>	<b>\$153,258,260</b>

Academic Units

Academic Affairs - Vice Chancellor	573,850	22,974	317,988	251,252	1,166,064	1,491,747	9,017	5,349	137	1,506,250
Allied Health Professions	3,029,663	40,433	244,520	825,301	4,139,917	4,540,018	24,561	48,900	35	4,613,514
Architecture & Urban Planning	2,696,785	17,838	83,955	682,398	3,480,976	3,558,824	36,908	34,274	32	3,630,038
Business Administration	6,323,723	42,562	380,096	1,572,954	8,319,335	8,218,477	26,856	71,622	(280)	8,316,675
Education	5,652,760	60,099	395,797	1,439,985	7,548,641	8,032,006	48,286	92,170	(223)	8,172,239
Engineering & Applied Science	6,660,646	409,368	81,282	1,627,209	8,778,505	8,798,242	65,707	245,579	4,806	9,114,334
Fine Arts	6,491,463	221,252	22,809	1,578,886	8,314,410	8,494,910	45,220	321,679	19,140	8,880,949
Graduate School	4,295,958	44,175	390,928	1,009,940	5,741,001	5,735,632	160,726	141,269	900	6,038,527
Information Technology	4,847,475	150,351	2,121,480	1,302,447	8,421,753	8,191,889	463,127	179,824	1,136	8,835,976
Letters & Science	30,937,184	298,544	(437,847)	7,742,102	38,539,983	40,035,018	255,501	504,597	1,996	40,797,112
Library	6,682,662	92,621	1,592,443	939,368	9,307,094	8,138,768	28,865	55,296	7,188	8,230,117
Library & Information Science	659,427	1,759	80,136	181,721	923,043	900,890	5,045	(5,980)	(23)	899,932
Nursing	3,966,166	32,193	33,456	1,038,050	5,069,865	5,066,388	21,337	73,352	4,295	5,165,372
Social Welfare	1,951,267	85,751	161,997	483,797	2,682,812	2,670,810	1,818	112,369	170	2,785,167
Student Academic Development	1,499,428	79,452	(21,117)	326,667	1,884,430	1,957,087	3,636	117,998	(910)	2,077,811
Outreach & Continuing Education	573,407	(10,145)	36,350	213,696	813,308	862,729	60,577	(58,142)		865,164
Summer Session	3,499,744		(436,156)	597,199	3,660,787	3,670,057	0	(10)		3,670,047
Academic Support	3,531,133	76,248	(1,438,641)	593,811	2,762,551	2,097,897	145	317,464	11,375	2,426,881
	93,872,741	1,665,475	3,609,476	22,406,783	121,554,475	122,461,389	1,257,332	2,257,610	49,774	126,026,105

**University of Wisconsin--Milwaukee**

**1997-98 Financial Results**

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

	Redbook Budget	Carryforward From Prior Yr *	Other Budget Adjustments	Fringe Benefits Applied	Total Available	Cash Expenditures	Encumbrance Carryforward	Carryforward Current Year	Budget Lapse	Total
<b>Divisions</b>										
Academic Units	96,892,905	2,936,746	2,995,813	23,665,841	126,491,306	122,461,389	1,685,356	2,366,898	(22,340)	126,491,304
General Educational Administration	1,920,998	187,495	327,076	527,964	2,963,533	2,811,402	28,530	123,600		2,963,532
Administrative Affairs	13,616,125	915,143	815,890	3,907,485	19,254,643	18,787,415	467,765	(537)		19,254,643
Student Affairs	4,288,194	179,440	44,463	1,213,425	5,725,522	5,589,367	66,872	69,137	146	5,725,522
Unit Wide:	31,943,288	(968,333)	(2,393,504)	(29,314,715)	(733,264)	32,005		(894,836)	129,567	(733,264)
<b>Total</b>	<b>\$148,661,510</b>	<b>\$3,250,491</b>	<b>\$1,789,738</b>	<b>\$0</b>	<b>\$153,701,739</b>	<b>\$149,681,579</b>	<b>\$2,248,523</b>	<b>\$1,664,262</b>	<b>\$107,373</b>	<b>\$153,701,737</b>

**Academic Units**

Academic Affairs - Vice Chancellor	619,218	11,676	651,479	234,164	1,516,537	1,491,747	8,694	19,691	(3,595)	1,516,537
Allied Health Professions	3,328,714	62,729	820,011	894,355	5,105,809	4,540,018	451,573	114,262	(43)	5,105,810
Architecture & Urban Planning	2,782,588	51,042	56,806	718,922	3,609,358	3,558,824	59,430	(8,896)	0	3,609,358
Business Administration	6,569,185	90,915	173,066	1,612,080	8,445,246	8,218,477	174,679	63,865	(11,775)	8,445,246
Education	5,929,807	114,635	609,360	1,596,971	8,250,772	8,032,006	90,267	128,317	182	8,250,772
Engineering & Applied Science	6,799,570	283,760	177,844	1,671,724	8,932,898	8,798,242	63,169	67,210	4,277	8,932,898
Fine Arts	6,739,628	347,747	59,162	1,693,438	8,839,975	8,494,910	84,041	243,941	17,084	8,839,975
Graduate School	4,392,608	290,459	402,959	1,068,215	6,154,241	5,735,632	78,349	334,718	5,542	6,154,241
Information Technology	5,009,128	425,455	1,646,143	1,403,026	8,483,752	8,191,889	290,366	(70,003)	71,501	8,483,752
Letters & Science	31,855,731	609,539	(333,065)	8,251,710	40,383,915	40,035,018	206,638	151,619	(9,360)	40,383,915
Library	6,769,332	77,257	909,754	987,414	8,743,757	8,138,768	144,770	460,219	0	8,743,757
Library & Information Science	695,806	(935)	37,543	173,544	905,958	900,890	2,842	2,226	0	905,958
Nursing	4,098,237	79,027	(67,382)	1,076,801	5,186,683	5,066,388	10,806	108,988	500	5,186,683
Social Welfare	2,035,914	113,711	111,525	530,890	2,792,040	2,670,810	3,021	118,220	(10)	2,792,040
Student Academic Development	1,665,207	120,087	34,160	376,313	2,195,767	1,957,087	16,563	220,408	1,709	2,195,767
Outreach & Continuing Education	589,603	(57,967)	88,121	224,471	844,228	862,729	0	(18,502)	0	844,227
Summer Session	3,569,371	0	(511,607)	612,294	3,670,058	3,670,057	0	0	0	3,670,057
Academic Support	3,443,258	317,609	(1,870,066)	539,510	2,430,311	2,097,897	149	430,615	(98,351)	2,430,311
	96,892,905	2,936,746	2,995,813	23,665,841	126,491,306	122,461,389	1,685,356	2,366,898	(22,340)	126,491,304

\* - Includes fund 101/105 EOY Balances and Carryforward Requisitions

**University of Wisconsin--Milwaukee**  
**1997-98 Financial Results**  
**All Funds By Source and Division**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Divisions</b>					
Academic Units	\$122,461,393	\$3,713,135	\$20,372,389	\$20,779,130	\$167,326,047
General Educational Administration	2,811,402	0	235,394	102,597	3,149,394
Administrative Affairs	18,808,364	4,747,636	459,354	5,162,241	29,177,595
Student Affairs	5,589,367	955,139	55,042,540	32,474,447	94,061,494
Unit Wide	32,005	11,430,405	177,269	12,152	11,651,831
<b>Total</b>	<b>\$149,702,532</b>	<b>\$20,846,315</b>	<b>\$76,286,946</b>	<b>\$58,530,568</b>	<b>\$305,366,361</b>

**Academic Units**

Academic Affairs - Vice Chanc.	1,491,747	0	3,054	(3,380)	1,491,420
Allied Health Professions	4,540,018	213	394,779	596,476	5,531,486
Architecture & Urban Planning	3,558,824	7,628	598,235	157,236	4,321,923
Business Administration	8,218,477	77,421	862,025	1,223,029	10,380,952
Education	8,032,006	15,795	1,463,825	609,715	10,121,341
Engineering & Applied Science	8,798,242	22,233	2,039,477	6,617,092	17,477,044
Fine Arts	8,494,914	(4)	392,861	418,479	9,306,250
Graduate School	5,735,632	983,700	3,557,041	1,195,756	11,472,129
Information Technology	8,191,889	0	28,632	(336,685)	7,883,836
Letters & Science	40,035,018	(47)	6,473,507	3,114,397	49,622,875
Library	8,138,768	0	112,330	156,176	8,407,274
Library & Information Science	900,890	529	115,384	117,146	1,133,948
Nursing	5,066,388	113,178	1,095,344	220,657	6,495,568
Social Welfare	2,670,810	0	1,746,095	62,089	4,478,994
Student Academic Development	1,957,087	0	849,683	287,025	3,093,795
Outreach & Continuing Education	862,729	2,492,489	635,493	5,714,145	9,704,856
Summer Session	3,670,057	0	0	628,411	4,298,468
Academic Support	2,097,897	0	4,625	1,365	2,103,887
	122,461,393	3,713,135	20,372,389	20,779,130	167,326,047

Related Schedules:

A6

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A11

*University of Wisconsin--Milwaukee*  
*1997-98 Financial Results*  
**All Funds By Source and Activity**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Primary Programs</b>					
Instruction	\$80,366,232	(\$4)	\$3,985,285	\$5,568,452	\$89,919,965
Research	\$7,957,615	\$0	\$12,114,881	\$335,474	\$20,407,970
Public Service	\$785,305	\$2,009,698	\$1,689,107	\$12,878,753	\$17,362,863
	89,109,153	2,009,694	17,789,273	18,782,678	127,690,797
<b>Support Programs</b>					
Academic Support	28,056,033	719,741	368,361	404,674	29,548,810
Student Services	9,846,573	0	1,956,608	14,756,298	26,559,479
Student Aid	45,671	1,938,839	55,254,916	208,433	57,447,860
Physical Plant	11,500,994	4,768,584	165,728	250,338	16,685,645
Institutional Support	11,058,366	(20,949)	646,028	931,497	12,614,943
	60,507,639	7,406,216	58,391,642	16,551,240	142,856,737
<b>Education &amp; General Expenditures</b>					
	149,616,791	9,415,910	76,180,914	35,333,919	270,547,534
Auxiliary Enterprises	85,741	0	106,032	23,196,649	23,388,422
Debt Service on Academic Buildings		11,430,405			11,430,405
<b>Total</b>	<u>\$149,702,532</u>	<u>\$20,846,315</u>	<u>\$76,286,946</u>	<u>\$58,530,568</u>	<u>\$305,366,361</u>

University of Wisconsin--Milwaukee

1997-98 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	\$101,825,560	\$2,084,736	\$10,455,227	\$17,504,133	\$131,869,656
Fringe Benefits	\$29,346,720	\$690,131	\$2,172,999	\$3,893,785	\$36,103,634
	131,172,279	2,774,867	12,628,226	21,397,918	167,973,290
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	25,627,298	5,647,533	6,690,609	39,738,685	77,704,126
Sales Credits	(12,204,016)	(944,991)	(10,625)	(7,257,743)	(20,417,375)
	13,423,282	4,702,542	6,679,984	32,480,942	57,286,750
<b>Capital</b>	5,061,299	9,853	1,141,213	2,464,982	8,677,348
<b>Student Aid</b>	45,671	1,882,758	55,405,759	209,353	57,543,541
<b>Special Purpose</b>	0	45,889	99,548	325,650	471,087
<b>Debt Service</b>					
On Academic Facilities	0	11,430,405	332,217	0	11,762,622
On Auxiliary Facilities	0	0	0	1,651,722	1,651,722
	0	11,430,405	332,217	1,651,722	13,414,344
<b>Total</b>	\$149,702,532	\$20,846,315	\$76,286,946	\$58,530,568	\$305,366,361

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University of Wisconsin--Milwaukee

1997-98 Financial Results

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

	Total	Salaries	Fringe Benefits	Supply & Expense	Capital Aids & Spec. Purp.
<b>Primary Programs</b>					
Instruction	\$89,919,965	\$62,601,364	\$16,789,644	\$9,440,961	\$1,087,995
Research	20,407,969	\$11,897,408	\$2,272,308	\$4,518,356	\$1,719,896
Public Service	17,362,863	\$4,819,266	\$1,227,968	\$11,112,831	\$202,798
	127,690,797	79,318,038	20,289,921	25,072,149	3,010,689
<b>Support Programs</b>					
Academic Support	29,548,810	19,723,516	5,584,813	(104,314)	4,344,796
Student Services	26,559,479	12,321,980	3,125,705	8,916,929	2,194,864
Student Aid	57,447,860	6,888	1,138,057	91,622	56,211,293
Physical Plant	16,685,645	6,903,881	2,320,171	7,337,070	124,523
Institutional Support	12,614,943	7,718,801	2,473,350	1,915,708	507,084
	142,856,737	46,675,065	14,642,096	18,157,015	63,382,561
<b>Educ &amp; Genrl Exp</b>	270,547,533	125,993,103	34,932,017	43,229,164	66,393,250
Auxiliary Enterprises	23,388,422	5,876,553	1,171,618	14,057,586	2,282,665
Debt Serv on Acad Bldg	11,430,405				11,430,405
<b>Total</b>	<u>\$305,366,360</u>	<u>\$131,869,656</u>	<u>\$36,103,635</u>	<u>\$57,286,750</u>	<u>\$80,106,320</u>

University of Wisconsin--Milwaukee

1997-98 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	\$122,461,393	\$80,094,148	\$7,925,059	\$749,958	\$27,715,113	\$4,472,033	\$0	\$57,755	\$223,642	\$1,223,685
General Educational Administratic	2,811,402	91,882	0	25,549	300,739	0	0	0	0	2,393,233
Administrative Affairs	18,808,364	178,808	31,930	9,579	15,965	12,772	0	25,544	11,277,167	7,256,599
Student Affairs	5,589,367	9	0	0	21,500	5,354,986	45,671	0	0	167,201
Unit Wide	32,005	1,386	626	219	2,717	6,782	0	2,442	185	17,648
<b>Total</b>	<b>\$149,702,532</b>	<b>\$80,366,232</b>	<b>\$7,957,615</b>	<b>\$785,305</b>	<b>\$28,056,033</b>	<b>\$9,846,573</b>	<b>\$45,671</b>	<b>\$85,741</b>	<b>\$11,500,994</b>	<b>\$11,058,366</b>

**Academic Units**

Academic Affairs - Vice Chanc.	1,491,747	260,561	0	0	312,054	869	0	0	0	918,263
Allied Health Professions	4,540,018	3,560,293	4,000	0	835,795	0	0	0	139,930	0
Architecture & Urban Planning	3,558,824	2,750,611	104,550	5,633	698,031	0	0	0	0	0
Business Administration	8,218,477	6,763,933	290,850	17,189	1,146,506	0	0	0	0	0
Education	8,032,006	6,453,880	192,569	18,866	1,366,691	0	0	0	0	0
Engineering & Applied Science	8,798,242	6,829,921	954,521	0	875,947	137,854	0	0	0	0
Fine Arts	8,494,914	7,239,066	0	39,987	1,215,861	0	0	0	0	0
Graduate School	5,735,632	46,603	4,237,952	0	659,110	791,962	0	0	0	5
Information Technology	8,191,889	198,600	230,283	145,302	5,304,570	1,767,175	0	57,755	83,712	404,491
Letters & Science	40,035,018	35,550,744	1,588,060	220,974	2,675,239	0	0	0	0	0
Library	8,138,768	0	0	0	8,138,768	0	0	0	0	0
Library & Information Science	900,890	662,400	0	0	238,490	0	0	0	0	0
Nursing	5,066,388	3,523,172	259,427	0	1,283,789	0	0	0	0	0
Social Welfare	2,670,810	2,112,043	62,847	0	495,920	0	0	0	0	0
Student Academic Development	1,957,087	468,745	0	0	0	1,488,342	0	0	0	0
Outreach & Continuing Education	862,729	2,132	0	302,007	371,832	285,832	0	0	0	(99,074)
Summer Session	3,670,057	3,670,057	0	0	0	0	0	0	0	0
Academic Support	2,097,897	1,389	0	0	2,096,508	0	0	0	0	0
	122,461,393	80,094,148	7,925,059	749,958	27,715,113	4,472,033	0	57,755	223,642	1,223,685

University of Wisconsin--Milwaukee

1997-98 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	\$122,461,393	\$84,641,605	\$23,665,841	\$18,724,790	(\$9,249,976)	\$4,679,134
General Educational Administration	2,811,402	1,787,551	527,964	576,714	(80,526)	(300)
Administrative Affairs	18,808,364	11,555,803	3,907,485	5,776,334	(2,754,061)	322,803
Student Affairs	5,589,367	3,840,601	1,213,425	549,461	(119,453)	105,334
Unit Wide	32,005		32,005			
<b>Total</b>	<b>\$149,702,532</b>	<b>\$101,825,560</b>	<b>\$29,346,719</b>	<b>\$25,627,299</b>	<b>(\$12,204,016)</b>	<b>\$5,106,971</b>

**Academic Units**

Academic Affairs - Vice Chanc.	1,491,747	852,796	234,164	388,878	(5,372)	21,281
Allied Health Professions	4,540,018	3,088,970	894,355	533,203	(9,962)	33,451
Architecture & Urban Planning	3,558,824	2,483,145	718,922	326,772	(480)	30,465
Business Administration	8,218,477	6,064,611	1,612,080	530,241	0	11,545
Education	8,032,006	5,678,065	1,596,971	756,318	(35,557)	36,209
Engineering & Applied Science	8,798,242	6,052,558	1,671,724	728,577	(864)	346,249
Fine Arts	8,494,914	5,948,055	1,693,438	801,027	(6,042)	58,435
Graduate School	5,735,632	4,017,626	1,068,215	540,776	(9,598)	118,613
Information Technology	8,191,889	4,910,376	1,403,026	7,411,854	(6,744,406)	1,211,038
Letters & Science	40,035,018	28,987,843	8,251,710	2,633,791	(16,553)	178,226
Library	8,138,768	3,557,004	987,414	994,492	(23,413)	2,623,271
Library & Information Science	900,890	624,409	173,544	97,892	0	5,045
Nursing	5,066,388	3,706,380	1,076,801	327,446	(44,488)	250
Social Welfare	2,670,810	1,926,554	530,890	227,807	(14,442)	0
Student Academic Development	1,957,087	1,390,268	376,313	190,670	(5,218)	5,055
Outreach & Continuing Education	862,729	745,240	224,471	2,000,115	(2,107,098)	0
Summer Session	3,670,057	3,022,892	612,294	34,871	0	0
Academic Support	2,097,897	1,584,811	539,510	200,060	(226,484)	0
	122,461,393	84,641,605	23,665,841	18,724,790	(9,249,976)	4,679,134

University of Wisconsin--Milwaukee

1997-98 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	\$80,366,232	\$57,840,533	\$15,970,022	\$5,969,335	(\$81,099)	\$667,442
Research	7,957,615	\$5,506,537	\$1,464,479	\$926,734	(\$19,673)	\$79,539
Public Service	785,305	\$435,940	\$157,397	\$191,968		\$0
	89,109,152	63,783,010	17,591,897	7,088,036	(100,772)	746,981
<b>Support Programs</b>						
Academic Support	28,056,033	18,481,849	5,364,380	7,584,337	(7,256,629)	3,882,097
Student Services	9,846,573	5,491,417	1,727,679	2,788,480	(270,721)	109,718
Student Aid	45,671	0				45,671
Physical Plant	11,500,994	6,830,849	2,310,209	3,404,461	(1,165,471)	120,946
Institutional Support	11,058,366	7,238,435	2,350,113	4,678,686	(3,410,424)	201,556
	60,507,639	38,042,550	11,752,380	18,455,963	(12,103,244)	4,359,989
<b>Educ &amp; Genrl Exp</b>	149,616,791	101,825,560	29,344,278	25,544,000	(12,204,016)	5,106,971
Auxiliary Enterprises	85,741	0	2,442	83,299		0
<b>Total</b>	<u>\$149,702,532</u>	<u>\$101,825,560</u>	<u>\$29,346,719</u>	<u>\$25,627,299</u>	<u>(\$12,204,016)</u>	<u>\$5,106,971</u>

## Appendix A

### University of Wisconsin - Milwaukee 1997-98 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).

**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 (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.

**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 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 132 & 189	Program Revenue Operations - Extension
Fund 120	Service Departments (Physical Plant Clearing Account)
Fund 123	Debt Service - Auxiliary Enterprises
Fund 128	Auxiliary Enterprises & Other Self Supporting Activities
Fund 129	Internal billings (Clearing Account)
Fund 136	Other Operating Receipts
Fund 137	Auxiliary Capital Building Projects

\* Also includes Minority Doctoral Student Loan funds.