

# 1998-99 Financial Report



Controller's Office

February 1, 2000

**University of Wisconsin - Milwaukee**  
**1998-99 Financial Report**  
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# University of Wisconsin - Milwaukee

## 1998-99 Financial Report

### Executive Summary

#### **Background**

The 1998-99 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 third annual UWM financial report prepared by the Controller's Office. It is a cash basis report. It differs from the official UW System audited accrual-based annual financial report. The UW System report has a balance sheet, current funds revenues, and current funds expenditure schedules for each institution. This report is constructed to mirror the UWM 1998-99 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 98-9 encumbrances not liquidated.
- ◆ The Financial Report includes prior year encumbrances liquidated in 98-9.
- ◆ The Financial Report includes funds carried forward from 97-8 to 98-9 but excludes funds carried forward from 98-9 to 99-00.

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/9899fr.pdf>.

#### **Budget Highlights**

Highlights of the key changes made in the development of the 98-9 budget:

- ◆ Internal budget decisions were guided by the Strategic Plan. Divisions reallocated \$5M of general program operation funds and \$1.6M of program revenue funds to meet the objectives of the Strategic Plan implemented by Chancellor Schroeder in June 1996.
- ◆ For the second year in the biennium, additional base budget funding was received for Occupational Therapy and Physical Therapy programs in the School of Allied Health Professions. The increase was \$730K.
- ◆ Funds of \$340K were also received for networking and technology initiatives.
- ◆ Base budget allocations of \$3.7M for summer session budgets were transferred from a separately budgeted division to the schools/colleges.
- ◆ The State authorized pay plan increase of 3% (NonRepresented/Classified), 3.5% (Represented Classified) and 4.5% (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. For the biennium, the classified pay plan was partially funded at 81.4%. UWM had to reallocate resources to fund the difference which was about \$315,000 for the biennium.
- ◆ Resident undergraduate academic fees increased by 4.9%.
- ◆ Tuition remissions for Graduate Assistants resulted in a campus budget decrease of \$1.5M.

- ◆ In our auxiliary operations, student segregated fees increased by 2.8%. In addition, room and board increased by 3.1% and parking rates increased by 25%.

For more information on the budget highlights, see the Executive Summary section of the 1998-99 Budget Report.

### **Financial Results Highlights**

- ◆ Total expenditures increased by \$14 million (4.6%) from \$305.4 million in 97-8 to \$319.3 million in 98-9. The major sources of increase are:
  - state GPR: \$3.3 million (2.9%).
  - student fee income: \$2.5 million.
  - program revenue funds: \$5.8 million and
  - federal aid, grants, and contracts: \$1.7 million.
- ◆ The relative level of support provided by State General-Purpose Revenue (GPR) resources continues to decrease. In 1998-99, GPR was the source of 36.8% of our expenditures
- ◆ By activity or function, UWM's total expenditures were distributed as follows:
  - Primary programs (instruction/research/public service): 41%.
  - Student aid: 19%.
  - Support programs: 29% (of which, institutional support is only 4% of the total).
  - Auxiliary enterprises: 8%,
  - Debt service (academic facilities): 3%
- ◆ By expenditure type or object, almost \$176 million (55%) of UWM total expenditures was used for salaries and fringe benefits. For state program funds only, the salaries/fringes total \$136 million (87%).
- ◆ State program fund expenditures increased by \$6.8 million (4.5%) from \$149 million in 97-8 to \$156 million in 98-9. Increases by source are:
  - state GPR: \$4.3 million.
  - student fee income: \$2.5 million.
- ◆ The Klotsche Center budget was moved from the School of Allied Health Professions to Student Affairs and Administrative Affairs. The Human Resources budget was moved from Administrative Affairs to Academic Affairs.

### **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 1998-99 Budget Report  
(Available on Web at <http://www.bfs.uwm.edu/depts/birsm/Bdgrtpt/bdgtoc.htm>; printed version from UWM Printing Services)

University of Wisconsin System 1999 Annual Financial Report  
(Available on Web at <http://www.uwsa.edu/fadmin/finrep/afr98htm>)

# University Of Wisconsin - Milwaukee

## 1998-99 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.

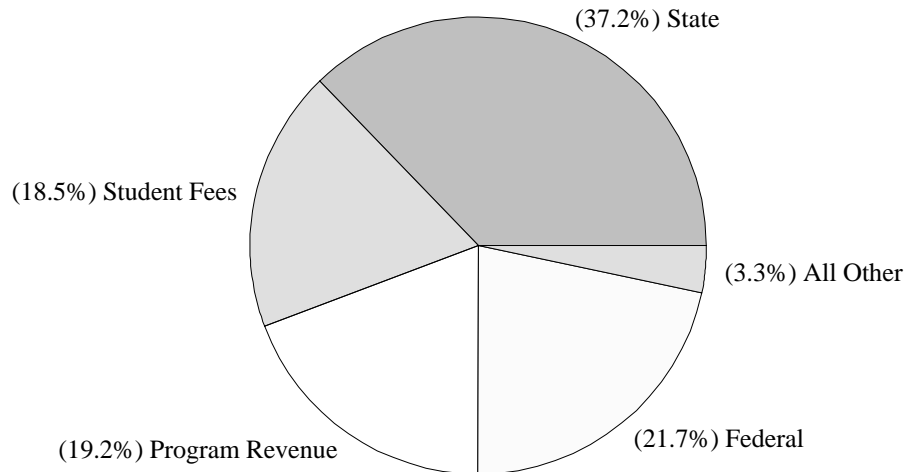
The report is arranged in two sections, A and B. Section A includes schedules and graphs showing the UWM financial results at a summary level for each of the four major accountability categories discussed earlier. There are two sets of schedules, one for all funds (A1 -A4) and one for the State Program Funds (A5 - A8). All the schedules contain a year to year comparison of the 1997-98 and 1998-99 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 1998-99 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**  
**1998-99 Financial Results**  
**Source of Funds Spent - All Funds**



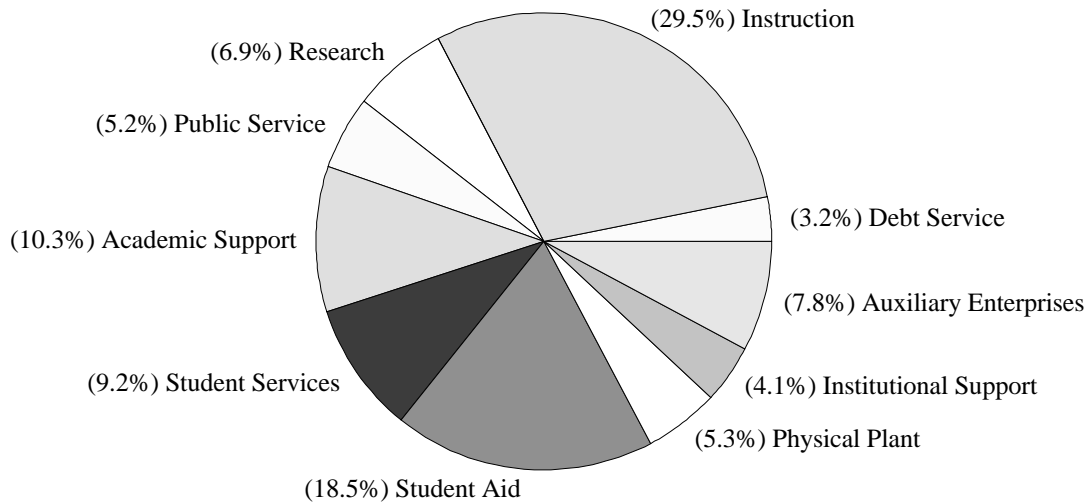
	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>State General Purpose Revenue</b>					
General Program	\$93,368,650	\$97,633,308	\$4,264,658	4.6%	30.9%
Other State Funds	20,867,268	19,887,388	(979,880)	-4.7%	6.3%
	114,235,918	117,520,696	3,284,778	2.9%	37.2%
<b>Operations Receipts</b>					
Student Fee Income	55,831,229	58,368,258	2,537,030	4.5%	18.5%
Program Revenue Funds	58,530,568	60,724,159	2,193,592	3.7%	19.2%
Other Receipts	2,809,086	2,467,436	(341,650)	-12.2%	0.8%
	117,170,882	121,559,854	4,388,971	3.7%	38.5%
<b>Federal Aid, Grants &amp; Contracts</b>	66,734,212	68,481,135	1,746,923	2.6%	21.7%
<b>Gift Fund Income</b>	7,225,349	8,017,933	792,584	11.0%	2.5%
<b>Total</b>	<b>\$305,366,360</b>	<b>\$315,579,617</b>	<b>\$10,213,257</b>	<b>3.3%</b>	<b>100.0%</b>

**University of Wisconsin--Milwaukee**  
**1998-99 Financial Results**  
**Uses of Funds By Division - All Funds**

	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Divisions</b>					
Academic Units	\$167,326,047	\$174,672,432	\$7,346,385	4.4%	55.3%
General Educational Administration	3,149,394	3,482,060	332,666	10.6%	1.1%
Administrative Affairs	29,177,594	27,841,730	(1,335,865)	-4.6%	8.8%
Student Affairs	94,061,494	99,272,733	5,211,239	5.5%	31.5%
Unit Wide:					
Debt Service	11,430,405	10,077,215	(1,353,190)	-11.8%	3.2%
Other	221,426	233,447	12,021	5.4%	0.1%
<b>Total</b>	<b>\$305,366,360</b>	<b>\$315,579,617</b>	<b>\$10,213,257</b>	<b>3.3%</b>	<b>100.0%</b>

<b>Academic Units</b>					
Academic Affairs - Vice Chancellor	1,491,420	2,978,152	1,486,731	99.7%	0.9%
Allied Health Professions	5,531,486	5,805,733	274,247	5.0%	1.8%
Architecture & Urban Planning	4,321,923	4,043,173	(278,751)	-6.4%	1.3%
Business Administration	10,380,952	12,246,327	1,865,375	18.0%	3.9%
Education	10,121,341	11,630,921	1,509,581	14.9%	3.7%
Engineering & Applied Science	17,477,044	17,757,852	280,808	1.6%	5.6%
The Arts	9,306,250	9,889,287	583,036	6.3%	3.1%
Graduate School	11,472,129	11,661,233	189,104	1.6%	3.7%
Information Technology	7,883,836	8,964,173	1,080,337	13.7%	2.8%
Letters & Science	49,622,875	53,013,364	3,390,489	6.8%	16.8%
Library	8,407,274	8,651,086	243,812	2.9%	2.7%
Library & Information Science	1,133,948	1,342,050	208,102	18.4%	0.4%
Nursing	6,495,568	6,687,703	192,135	3.0%	2.1%
Social Welfare	4,478,994	5,178,030	699,036	15.6%	1.6%
Student Academic Development	3,093,795	3,317,293	223,498	7.2%	1.1%
University Outreach	9,704,856	9,103,954	(600,902)	-6.2%	2.9%
Summer Session	4,298,468	0	(4,298,468)	-100.0%	0.0%
Academic Support	2,103,887	2,402,101	298,214	14.2%	0.8%
	167,326,047	174,672,432	7,346,385	4.4%	55.3%

**University of Wisconsin--Milwaukee**  
**1998-99 Financial Results**  
**Uses of Funds By Activity - All Funds**



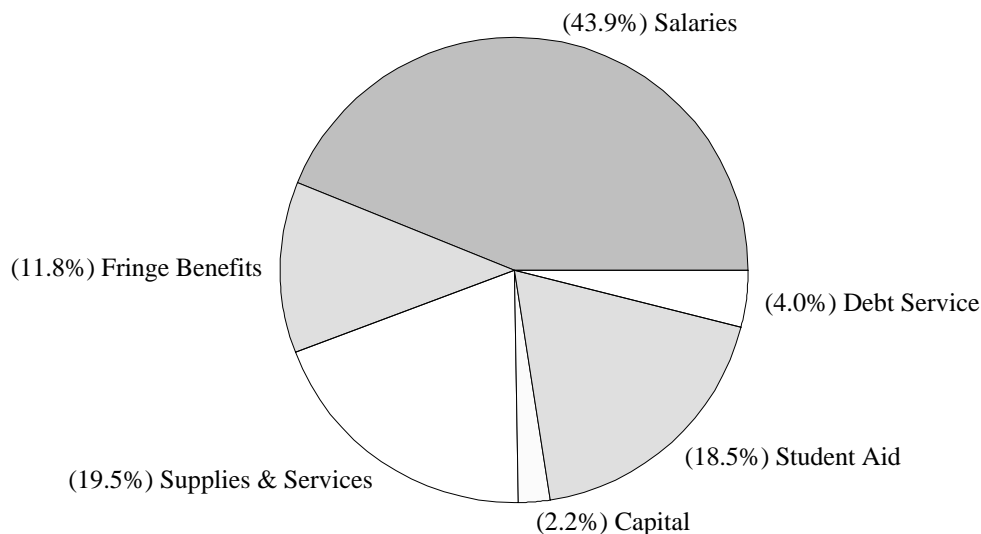
	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Primary Programs</b>					
Instruction	\$89,919,965	\$92,955,542	\$3,035,577	3.4%	29.5%
Research	\$20,407,970	\$21,707,289	1,299,320	6.4%	6.9%
Public Service	\$17,362,863	\$16,387,560	(975,303)	-5.6%	5.2%
	127,690,797	131,050,391	3,359,594	2.6%	41.5%
<b>Support Programs</b>					
Academic Support	29,548,810	32,469,353	2,920,543	9.9%	10.3%
Student Services	26,559,479	29,176,003	2,616,525	9.9%	9.2%
Student Aid	57,447,860	58,530,020	1,082,160	1.9%	18.5%
Physical Plant	16,685,645	16,589,702	(95,943)	-0.6%	5.3%
Institutional Support	12,614,943	13,073,126	458,183	3.6%	4.1%
	142,856,736	149,838,205	6,981,468	4.9%	47.5%
<b>Education &amp; General Expenditures</b>					
	270,547,534	280,888,596	10,341,062	3.8%	89.0%
Auxiliary Enterprises	23,388,422	24,613,807	1,225,385	5.2%	7.8%
Debt Service on Academic Buildings	11,430,405	10,077,215	(1,353,190)	-11.8%	3.2%
<b>Total</b>	<b>\$305,366,361</b>	<b>\$315,579,617</b>	<b>\$10,213,257</b>	<b>3.3%</b>	<b>100.0%</b>

See B2 for 1998-99 expenditures by funding source.

University of Wisconsin--Milwaukee

1998-99 Financial Results

**Uses of Funds By Major Expenditure - All Funds**



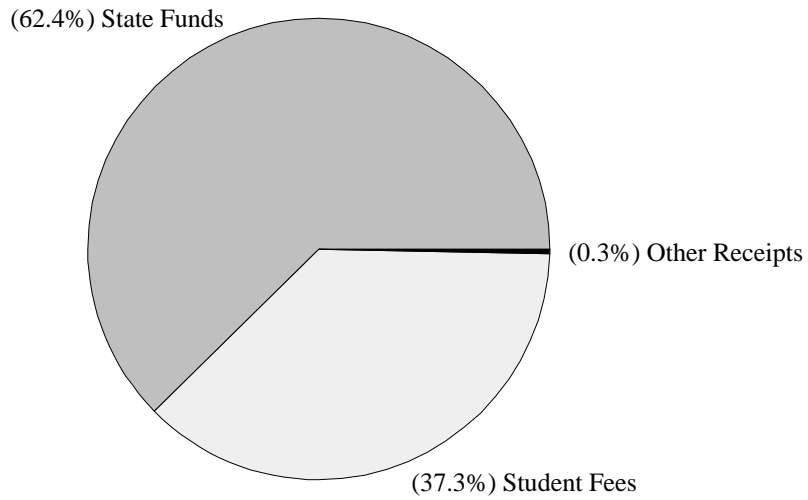
	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Staff Compensation</b>					
Salaries	\$131,869,656	\$138,575,331	\$6,705,675	5.1%	43.9%
Fringe Benefits	36,103,634	37,389,547	1,285,912	3.6%	11.8%
	167,973,290	175,964,878	7,991,587	4.8%	55.8%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	77,704,126	81,831,107	4,126,981	5.3%	25.9%
Sales Credits	(20,417,375)	(20,295,543)	121,832	-0.6%	-6.4%
	57,286,750	61,535,563	4,248,813	7.4%	19.5%
<b>Capital</b>	8,677,348	7,061,199	(1,616,149)	-18.6%	2.2%
<b>Student Aid</b>	57,543,541	58,496,230	952,689	1.7%	18.5%
<b>Special Purpose</b>	803,304	794,959	(8,345)	-1.0%	0.3%
<b>Debt Service</b>					
On Academic Facilities	11,430,405	10,077,215	(1,353,190)	-11.8%	3.2%
On Auxiliary Facilities	1,651,722	1,649,576	(2,146)	-0.1%	0.5%
	13,082,127	11,726,791	(1,355,337)	-10.4%	3.7%
<b>Total</b>	<u>\$305,366,361</u>	<u>\$315,579,619</u>	<u>\$10,213,259</u>	<u>3.3%</u>	<u>100.0%</u>

See B3 for 1998-99 expenditures by funding source.

*University of Wisconsin - Milwaukee*

*1998-99 Financial Results*

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



	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
State General Purpose Revenue	\$93,368,650	\$97,633,308	\$4,264,658	4.6%	62.4%
Student Fee Income	55,831,229	58,368,258	2,537,030	4.5%	37.3%
Federal Indirect Cost Reimbursement	481,700	481,700	0	0.0%	0.3%
<b>Total</b>	<b>\$149,681,579</b>	<b>\$156,483,267</b>	<b>\$6,801,688</b>	<b>4.5%</b>	<b>100.0%</b>

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

University of Wisconsin - Milwaukee

1998-99 Financial Results

Uses of Funds By Division - State Program Funds

	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Divisions</b>					
Academic Units	\$122,461,389	\$128,967,709	\$6,506,320	5.3%	82.4%
General Educational Administration	2,811,402	3,205,490	394,088	14.0%	2.0%
Administrative Affairs	18,787,415	17,857,746	(929,669)	-4.9%	11.4%
Student Affairs	5,589,367	6,420,311	830,944	14.9%	4.1%
Unit Wide:					
Compensation Related	32,005	32,011	6	0.0%	0.0%
<b>Total</b>	<b>\$149,681,579</b>	<b>\$156,483,267</b>	<b>\$6,801,688</b>	<b>4.5%</b>	<b>100.0%</b>

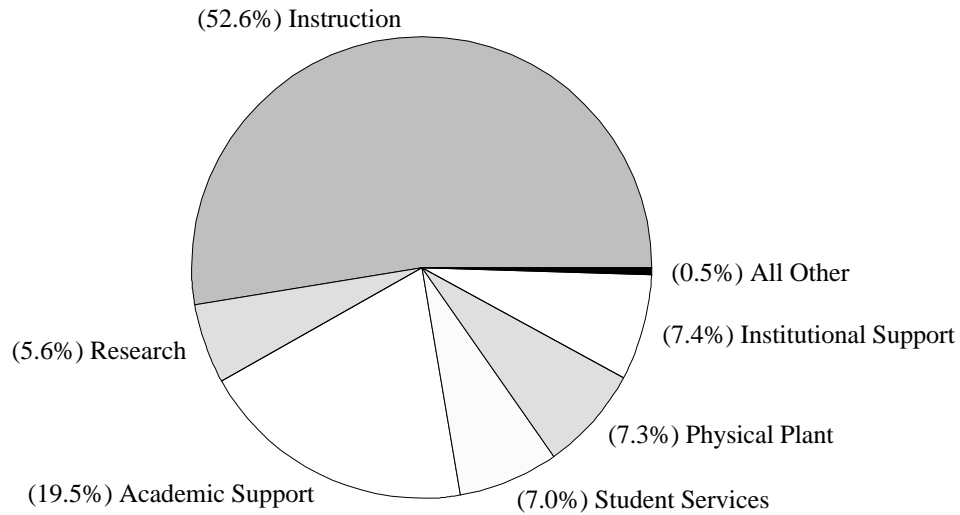
**Academic Units**

Academic Affairs - Vice Chancellor	1,491,747	2,922,876	1,431,129	95.9%	1.9%
Allied Health Professions	4,540,018	4,851,080	311,063	6.9%	3.1%
Architecture & Urban Planning	3,558,824	3,558,385	(439)	-0.0%	2.3%
Business Administration	8,218,477	9,672,213	1,453,736	17.7%	6.2%
Education	8,032,006	8,374,989	342,983	4.3%	5.4%
Engineering & Applied Science	8,798,242	9,038,479	240,237	2.7%	5.8%
The Arts	8,494,910	8,895,821	400,911	4.7%	5.7%
Graduate School	5,735,632	6,347,600	611,968	10.7%	4.1%
Information Technology	8,191,889	8,726,972	535,083	6.5%	5.6%
Letters & Science	40,035,018	42,820,035	2,785,017	7.0%	27.4%
Library	8,138,768	8,338,387	199,619	2.5%	5.3%
Library & Information Science	900,890	1,198,089	297,199	33.0%	0.8%
Nursing	5,066,388	5,340,655	274,267	5.4%	3.4%
Social Welfare	2,670,810	3,239,629	568,820	21.3%	2.1%
Student Academic Development	1,957,087	2,116,857	159,770	8.2%	1.4%
University Outreach	862,729	1,137,871	275,142	31.9%	0.7%
Summer Session	3,670,057	0	(3,670,057)	-100.0%	0.0%
Academic Support	2,097,897	2,387,771	289,873	13.8%	1.5%
	122,461,389	128,967,709	6,506,320	5.3%	82.4%

University of Wisconsin - Milwaukee

1998-99 Financial Results

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

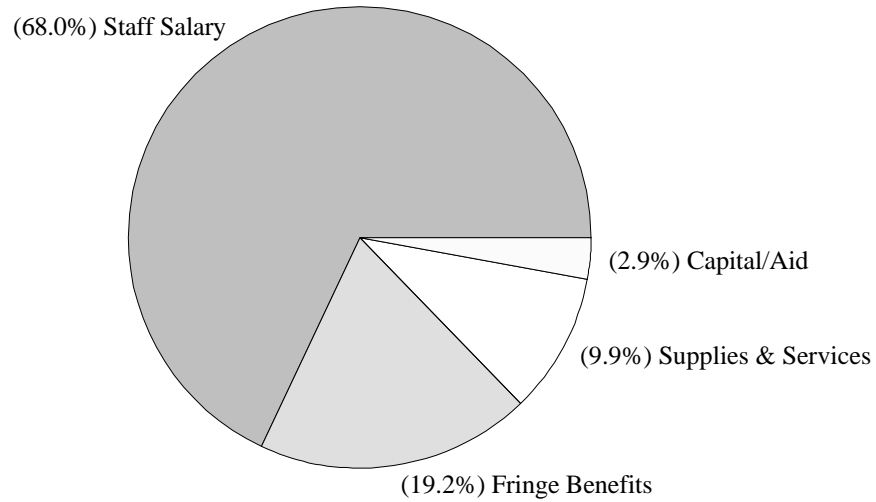


	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Primary Programs</b>					
Instruction	\$80,366,228	\$82,355,537	\$1,989,309	2.5%	52.6%
Research	\$7,957,615	\$8,738,848	781,233	9.8%	5.6%
Public Service	\$785,305	\$718,866	(66,439)	-8.5%	0.5%
	89,109,149	91,813,252	2,704,103	3.0%	58.7%
<b>Support Programs</b>					
Academic Support	28,056,033	30,497,821	2,441,787	8.7%	19.5%
Student Services	9,846,573	11,023,554	1,176,981	12.0%	7.0%
Student Aid	45,671	44,831	(840)	-1.8%	0.0%
Physical Plant	11,500,994	11,439,526	(61,469)	-0.5%	7.3%
Institutional Support	11,037,417	11,604,957	567,539	5.1%	7.4%
	60,486,690	64,610,689	4,123,999	6.8%	41.3%
<b>Education &amp; General Expenditures</b>	149,595,838	156,423,940	6,828,102	4.6%	100.0%
Auxiliary Enterprises	85,741	59,327	(26,414)	-30.8%	0.0%
<b>Total</b>	<b>\$149,681,579</b>	<b>\$156,483,267</b>	<b>\$6,801,688</b>	<b>4.5%</b>	<b>100.0%</b>

University of Wisconsin - Milwaukee

1998-99 Financial Results

Uses of Funds By Major Expenditure - State Program Funds



	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Staff Compensation</b>					
Salaries	\$101,825,560	\$106,414,903	\$4,589,344	4.5%	68.0%
Fringe Benefits	\$29,346,720	\$30,096,128	749,409	2.6%	19.2%
	<u>131,172,279</u>	<u>136,511,031</u>	<u>5,338,752</u>	<u>4.1%</u>	<u>87.2%</u>
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	25,606,375	27,849,161	2,242,786	8.8%	17.8%
Sales Credits	(12,204,016)	(12,374,519)	(170,502)	1.4%	-7.9%
	<u>13,402,359</u>	<u>15,474,643</u>	<u>2,072,284</u>	<u>15.5%</u>	<u>9.9%</u>
<b>Capital</b>	5,061,270	4,448,362	(612,908)	-12.1%	2.8%
<b>Student Aid</b>	45,671	49,231	3,560	7.8%	0.0%
<b>Total</b>	<u>\$149,681,579</u>	<u>\$156,483,267</u>	<u>\$6,801,688</u>	<u>4.5%</u>	<u>100.0%</u>

University of Wisconsin - Milwaukee

1998-99 Financial Results

State Program Funds & Other State Funds

	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>State Program Funds</b>					
GPO (101)					
Student Services	8,653,402	9,763,250	1,109,847	12.8%	5.5%
Institutional Support	11,037,417	11,604,957	567,539	5.1%	6.6%
Instruction	78,895,892	81,300,577	2,404,685	3.0%	46.1%
Research	7,356,179	8,070,450	714,271	9.7%	4.6%
Public Service	785,305	718,866	(66,439)	-8.5%	0.4%
Academic Support	26,843,771	28,849,053	2,005,283	7.5%	16.4%
Physical Plant	8,884,489	8,952,301	67,812	0.8%	5.1%
Auxiliary Enterprises	85,741	59,327	(26,414)	-30.8%	0.0%
Financial Aid	40,140	40,140	0	0.0%	0.0%
	142,582,336	149,358,919	6,776,584	4.8%	84.7%
Maintenance (105)	2,616,506	2,487,225	(129,281)	-4.9%	1.4%
Laboratory Modernization (114)					
Instruction	972,788	562,099	(410,689)	-42.2%	0.3%
Academic Support	486,069	565,444	79,375	16.3%	0.3%
	1,458,857	1,127,542	(331,314)	-22.7%	0.6%
Educational Technology (115)	64,348	368,225	303,876	472.2%	0.2%
Industrial & Economic Dev Research (118)	72,942	109,507	36,565	50.1%	0.1%
Distinguished Professors (119)	121,485	144,651	23,166	19.1%	0.1%
Fee Remission (175)	5,531	4,691	(840)	-15.2%	0.0%
Strategic Plan for Business (177)	471,181	496,872	25,691	5.5%	0.3%
Minority & Disadvantaged Prog (402)	2,288,393	2,385,634	97,241	4.2%	1.4%
Subtotal State Program Funds	149,681,579	156,483,267	6,497,811	4.3%	88.7%
<b>Other State Funds</b>					
UW Extension IIA Funds (GPR 104)					
University Outreach	\$2,492,489	\$2,483,413	(\$9,076)	-0.4%	1.4%
Other Divisions	236,950	257,027	20,077	8.5%	0.1%
	2,729,439	2,740,441	11,002	0.4%	1.6%
Student Aid (107)					
Fellowships	187,050	201,655	14,605	7.8%	0.1%
Student Loan Matching	124,363	106,381	(17,982)	-14.5%	0.1%
	311,413	308,036	(3,377)	-1.1%	0.2%
Utilities & Heating (109)	4,768,584	4,952,387	183,803	3.9%	2.8%
Great Lakes Fish Study (181)		31,803	31,803	NA	0.0%
Debt Service (110)	11,430,405	10,077,215	(1,353,190)	-11.8%	5.7%
Minority Student Aid Programs					
Advanced Opportunity Prog (403)	796,650	863,464	66,814	8.4%	0.5%
Minority Retention Grants (406)	830,776	914,042	83,266	10.0%	0.5%
	1,627,426	1,777,506	150,080	9.2%	1.0%
Subtotal Other State Funds	20,867,268	19,887,388	(1,011,683)	-4.8%	11.3%
<b>Total</b>	<b>\$170,548,847</b>	<b>\$176,370,654</b>	<b>\$5,821,808</b>	<b>3.4%</b>	<b>100.0%</b>

# University of Wisconsin - Milwaukee

## 1998-99 Financial Results

### Extramural Support

	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Federal Aid, Grants &amp; Contracts</b>					
Federal Grants & Contracts (144)					
Instruction	\$2,321,692	\$2,559,765	\$238,073	10.3%	3.3%
Research	\$6,872,188	\$7,207,367	335,179	4.9%	9.2%
Public Service	\$462,832	\$539,677	76,845	16.6%	0.7%
All Other	2,382,549	2,621,923	239,375	10.0%	3.3%
	12,039,259	12,928,732	889,472	7.4%	16.5%
Federal Aid to Students					
Work Study (145)	848,801	744,054	(104,747)	-12.3%	0.9%
S. E. O. G. (146)	1,728,563	1,658,678	(69,886)	-4.0%	2.1%
Perkins Loans (147)	2,002,452	1,360,813	(641,639)	-32.0%	1.7%
Pell Grants (148)	5,725,782	6,954,094	1,228,312	21.5%	8.9%
Direct Student Loans (149)	44,231,526	44,705,856	474,331	1.1%	57.0%
	54,537,124	55,423,494	886,371	1.6%	70.6%
Nursing Loans (151, 152)	157,829	128,908	(28,921)	-18.3%	0.2%
	66,734,212	68,481,135	1,746,923	2.6%	87.3%
<b>Federal Indirect Costs (150)</b>					
Research	1,818,722	1,575,963	(242,759)	-13.3%	2.0%
Other Activities	508,664	402,763	(105,902)	-20.8%	0.5%
	2,327,386	1,978,726	(348,660)	-15.0%	2.5%
<b>Gift Fund Income</b>					
Non-Federal Gifts & Grants (133, 134, 135, 161)					
Instruction	1,482,530	1,842,783	360,252	24.3%	2.3%
Research	3,280,263	3,576,266	296,002	9.0%	4.6%
Public Service	1,193,658	1,350,107	156,450	13.1%	1.7%
All Other	1,185,660	1,075,221	(110,438)	-9.3%	1.4%
	7,142,111	7,844,377	702,266	9.8%	10.0%
License Plate Scholarship Programs (184)		7,010	7,010	NA	0.0%
Distinguished Professors Matching (182)	83,238	173,557	90,320	108.5%	0.2%
	7,225,349	8,024,944	799,595	118.3%	10.2%
<b>Total</b>	<b>\$76,286,946</b>	<b>\$78,484,804</b>	<b>\$2,197,858</b>	<b>2.9%</b>	<b>100.0%</b>

**University of Wisconsin - Milwaukee**

**1997-98 Financial Results**

**Program Revenue Funds**

	1997-98	1998-99	Change Dollars	Change Percent	1998-99 % of Total
<b>Auxiliary Enterprises &amp; Other</b>					
<b>Program Revenue Accounts</b>					
(Funds 123, 128, 137)					
Administrative Affairs	5,073,472	4,542,231	(531,242)	-10.5%	7.5%
Student Affairs	32,171,912	35,521,466	3,349,554	10.4%	58.5%
All Other	4,196,995	4,320,739	123,744	2.9%	7.1%
	41,442,379	44,384,436	2,942,057	7.1%	73.1%
<b>UW Extension IIA Funds (PR)</b>					
(Funds 132, 189)					
Non-Credit Programming					
Engineering & Applied Science	6,459,230	5,976,995	(482,235)	-7.5%	9.8%
University Outreach	4,498,366	3,427,969	(1,070,397)	-23.8%	5.6%
All Other	483,020	749,517	266,497	55.2%	1.2%
	11,440,615	10,154,480	(1,286,135)	-11.2%	16.7%
Credit Programming	1,809,982	2,251,226	441,244	24.4%	3.7%
<b>Other Program Revenue</b>					
(Funds 120, 129, 136)					
General Educational Administration	61,943	72,081	10,138	16.4%	0.1%
Administrative Affairs	88,769	66,686	(22,083)	24.9%	0.1%
Student Affairs	292,536	298,402	5,866	2.0%	0.5%
Academic Affairs		9,246	9,246	NA	0.0%
Allied Health	36,495	25,171	(11,323)	-31.0%	0.0%
Architecture	0	0	0	0.0%	0.0%
Business Administration	453,086	749,953	296,867	65.5%	1.2%
Education	42,928	61,063	18,136	-42.2%	0.1%
Engineering & Applied Science	157,863	191,024	33,161	21.0%	0.3%
The Arts	0	0	0	NA	0.0%
Graduate School	178,664	83,005	(95,659)	-53.5%	0.1%
Information & Media Technology	2,178	0	(2,178)	100.0%	0.0%
Letters & Science	1,538,437	1,438,888	(99,550)	-6.5%	2.4%
Library	63,983	126,235	62,252	97.3%	0.2%
Library & Information Science	13,597	7,352	(6,245)	-45.9%	0.0%
Nursing	162,337	201,052	38,715	23.8%	0.3%
Social Welfare	0	0	0	NA	0.0%
Student Academic Development	287,025	261,511	(25,514)	-8.9%	0.4%
University Outreach	301,762	305,478	3,716	1.2%	0.5%
Summer Sessions	143,838	0	(143,838)	-100.0%	0.0%
Other	12,152	34,356	22,204	182.7%	0.1%
	3,837,591	3,931,503	93,912	2.4%	6.5%
<b>Total</b>	<b>\$58,530,568</b>	<b>\$60,721,645</b>	<b>\$2,191,078</b>	<b>3.7%</b>	<b>100.0%</b>

**University of Wisconsin - Milwaukee**  
**1998-99 Financial Results**  
**Notes**

## **A Schedules**

### **A1**

**Other State Funds** decreased by 4.7% due to the decrease in Debt Service (fund 110). (See A2).

**Other Receipts** decreased by 12.2% due to decrease in Federal Indirect Cost (fund 150). The 1997-98 expenditures were high due to large expenditures of prior year balances. A similar pattern did not occur in 1998-99.

### **A2**

**General Education Administration** increased by 10.6% due to a General Programs Operations (fund 101) increase, which included a \$413,500, budgeted increase for the campus advertising campaign.

**Debt Service** decreased by 11.8%. UWS total academic debt service for FY99 decreased by about \$9.8M. Milwaukee's percent of the debt service decreased proportionately.

**Academic Affairs – Vice Chancellor** increased by 99.7%. (See A6 – Academic Affairs-Vice Chancellor)

**Administrative Affairs** decreased by 4.6% primarily due to the move of Human Resources to Academic Affairs.

**Architecture & Urban Planning** decreased by 6.4% primarily due to a \$98K decrease in Non-Federal Gifts & Grants (fund 133) and a \$124K decrease in Federal Grants & Contracts (fund 144).

**Business Administration** increased by 18% primarily due to a \$1,455K increase in General Programs Operations (fund 101). Increased expenditures can be attributed to Summer Session (see A6), one-time UWS grants, carryforward and campus transfers. In addition, there were \$113K increases in Non-Federal Gifts & Grants (fund 133) and a \$100K increase in Federal Grants & Contracts (fund 144).

**Education** increased by 14.9% primarily due to a \$354K increase in General Programs Operations (fund 101), Summer Session (see A6), a \$337K increase in Non-Federal Gifts & Grants (fund 133), a \$301K increase in Federal Grants & Contracts (fund 144) and a \$237K increase in Program Revenue Operations-Extension (fund 189).

**Information Technology** increased by 13.7% primarily due to a \$210K increase in General Programs Operations (fund 101), a \$112K increase in Lab Mod (fund 114) and \$522K increase in Auxiliary Enterprises (fund 128). In addition, there was new funding of \$212K in Educational Technology (fund 115) in 1998-99.

**Library & Information Science** increased by 18.4% primarily due to a \$251K increase in general Programs Operations (fund 101). The majority of this increase is attributed to reallocations and Summer Session (see A6).

**Social Welfare** increased by 15.6% primarily due to a \$575K increase in General Programs Operations (fund 101). The majority of the increase is attributed to One-Time Allocations and Summer Session (see A6).

**University Outreach** decreased by 6.2% primarily due to a decrease in the Program Revenue Operations-Extension (fund 132).

**Summer Session** (See A6)

**Academic Support** increased by 14.2% primarily due to increases in General Program Operations (fund 101) – Summer Session (see A6)

### **A3**

**Public Service** decreased by 5.6% due to a \$1.3M decrease in Extension (funds 104 & 132) and a \$300K increase in Federal Grants & Contracts (fund 144) and Gift Fund Income (fund 133).

**Debt Service on Academic Buildings** (See A2)

### **A4**

**Debt Service on Academic Buildings** (See A2)

### **A6**

**General Education Administration** increased by 14% in General Programs Operations (fund 101) due to allocation transfers and reallocations.

**Administrative Affairs** decreased by 4.9% primarily due to the move of Human Resources to Academic Affairs.

**Student Affairs** increased by 14.9% in General Programs Operations (fund 101). The majority of the increase is attributed to the move of the Klotsche Center from Allied Health to Student Affairs.

**Academic Affairs – Vice Chancellor** increased by 95.9% primarily due to the move of Human Resources from Administrative Affairs to Academic Affairs. Other contributing factors included a \$160K Worker's Compensation costs assessed to GPR units for the first time in 98-99 and \$300K in transfers for the VC Holding Account.

**Allied Health** expenditures were primarily affected by the budget increase to the OT/PT programs and the move of the Klotsche Center budget to Student Affairs.

**Business Administration** (See A2)

**Graduate School** increased by 10.7% primarily in General Programs Operations (fund 101) due to one time allocations and carryforward.

**Library & Information Science** (See A2)

**Social Welfare** (See A2)

**Summer Session** was allocated to the Academic Units in 1998-99. The units affected by this change were: Allied Health Professions - \$15K, Architecture & Urban Planning – \$62K, Business Administration – \$354K, Education \$357K, Engineering & Applied Science – \$175K, Letters & Science – \$1.5M, Library & Information Science - \$53K, Nursing - \$87K, Social Welfare - \$120K, Student Academic Development - \$14K, and Academic Support - \$540K.

**Academic Support** (See A2)

### **A7**

**Public Service** decrease of 8.5% is primarily due to a decrease in University Outreach expenditures.

**Student Services** increased by 12% primarily due to the move of the Klotsche Center from Allied Health and Student Affairs. In addition to the organizational change, the activity changed from Academic Support to Student Services.

## **A8**

**Capital** decreased by 12.1%. \$400K can be attributed to decreased General Programs Operations (fund 101) expenditures and \$220K to Lab Mod (fund 114). 1998 included approximately \$900K in capital from UWS one-time budget transfers, while 1999 had only \$600K. The mix between S&E and capital in fund 114 differs greatly from year to year.

## **A9**

**Laboratory Modernization (fund 114)** decreased by 22.7% which is primarily due to the fact that 1998 included \$258K of expenditures against prior year encumbrances, while 1999 had only \$95K.

**Educational Technology (fund 115)** increased by \$304K due to new funding in 98-99.

**Student Aid (fund 107)** – Student Loan Matching decreased by 14.5% due to a decrease in the Federal Capital Contribution for the Perkins Loan Program which required less matching funds.

**Debt Service (fund 110)** (See A2)

## **A10**

**Federal Indirect Costs (fund 150)** While the actual expenditures decreased by 15%, the fund balance increased by approximately \$350K.

## **A11**

**UW Extension IIA (funds 132 & 189)** decreased by 11.2% (See University Outreach A6)

## **Other Program Revenue**

**Allied Health** had decreased activity in the MEDAL program.

**Business Administration** increase was basically due to increased activity in the Management Programs.

**Education** established a new 136 account for the School of Education Centers.

**Engineering** increase was primarily due to increased activity in the Civil Engineering CE&M Lab.

**Graduate School** decrease was the result of decreased activity in the Student Services and ISP General Administration accounts.

**Information & Media Technology** account was closed.

**Library** increase is due to increased Library fine revenue and spending down of prior year cash balances.

**Library & Information Science** had decreased activity in their Tech Center.

**Nursing** had increased activity in the SSCNC account.

**Summer Session** See A6

University of Wisconsin--Milwaukee

1998-99 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	101,428,539	3,459,037	3,386,717	24,491,154	132,765,447	128,967,709	1,117,715	2,580,042	76,901	132,742,368
General Educational Administration	2,426,384	152,131	357,643	547,847	3,484,005	3,205,490	179,660	98,856		3,484,006
Administrative Affairs	13,814,399	456,982	788,488	3,716,333	18,776,202	17,857,746	911,254	6,601	600	18,776,201
Student Affairs	4,313,720	135,390	813,621	1,308,784	6,571,515	6,420,311	106,886	44,319		6,571,516
Unit Wide:	32,421,691	(4,659,386)	2,835,279	(30,064,118)	533,466	32,011		(2,238,450)	9,111	(2,197,328)
<b>Total</b>	<b>\$154,404,733</b>	<b>(\$455,846)</b>	<b>\$8,181,747</b>	<b>\$0</b>	<b>\$162,130,635</b>	<b>\$156,483,267</b>	<b>\$2,315,515</b>	<b>\$491,368</b>	<b>\$86,612</b>	<b>\$159,376,762</b>

**Academic Units**

Academic Affairs - Vice Chancellor	798,271	27,486	1,499,083	592,637	2,917,477	2,922,876	30,545	(35,496)	(448)	2,917,477
Allied Health Professions	4,397,232	561,580	(546,081)	949,871	5,362,602	4,851,080	124,106	387,615		5,362,801
Architecture & Urban Planning	2,929,778	43,910	(122,432)	712,583	3,563,839	3,558,385	25,412	(19,958)		3,563,839
Business Administration	7,214,623	228,687	726,556	1,876,564	10,046,429	9,672,213	9,723	365,016	(523)	10,046,429
Education	6,455,154	217,620	264,863	1,624,531	8,562,168	8,374,989	34,663	150,644	(21)	8,560,275
Engineering & Applied Science	7,179,964	128,414	56,254	1,724,224	9,088,856	9,038,479	24,959	20,598	4,821	9,088,857
The Arts	7,185,591	318,880	78,118	1,766,793	9,349,381	8,895,821	42,971	410,591		9,349,383
Graduate School	4,483,623	409,530	826,151	1,073,127	6,792,431	6,347,600	266,594	143,407	15,497	6,773,099
Information Technology	5,384,054	179,181	1,998,162	1,476,935	9,038,332	8,726,972	192,017	117,257	2,085	9,038,331
Letters & Science	34,547,469	319,008	122,181	8,647,346	43,636,004	42,820,035	172,564	567,608	73,744	43,633,951
Library	6,800,211	139,861	684,302	953,120	8,577,494	8,338,387	139,531	99,576		8,577,494
Library & Information Science	898,680	2,842	126,024	221,655	1,249,201	1,198,089	16,841	30,154	4,118	1,249,202
Nursing	4,282,713	119,794	14,123	1,052,734	5,469,364	5,340,655	7,267	121,470	(28)	5,469,364
Social Welfare	2,335,770	121,241	129,408	630,481	3,216,900	3,239,629	5,532	(28,262)		3,216,899
Student Academic Development	1,783,943	228,740	(6,936)	393,826	2,399,573	2,116,857	24,298	290,278	(31,859)	2,399,574
University Outreach	655,923	(18,502)	256,185	218,700	1,112,306	1,137,871	43	(25,609)		1,112,305
Summer Session			0		0	0				0
Academic Support	4,095,540	430,765	(2,719,244)	576,027	2,383,088	2,387,771	649	(14,847)	9,515	2,383,088
	101,428,539	3,459,037	3,386,717	24,491,154	132,765,447	128,967,709	1,117,715	2,580,042	76,901	132,742,368

**University of Wisconsin--Milwaukee**  
**1998-99 Financial Results**  
**All Funds By Source and Division**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Divisions</b>					
Academic Units	\$128,967,709	\$3,837,363	\$21,741,779	\$20,125,582	\$174,672,433
General Educational Administration	3,205,490	0	153,648	122,922	3,482,060
Administrative Affairs	17,857,746	4,952,387	422,680	4,608,917	27,841,730
Student Affairs	6,420,311	1,020,423	56,002,130	35,829,868	99,272,733
Unit Wide	32,011	10,077,215	164,567	36,870	10,310,662
<b>Total</b>	<b>\$156,483,267</b>	<b>\$19,887,388</b>	<b>\$78,484,804</b>	<b>\$60,724,159</b>	<b>\$315,579,618</b>

**Academic Units**

Academic Affairs - Vice Chanc.	2,922,876	16,022	6,387	32,866	2,978,152
Allied Health Professions	4,851,080	2,895	400,768	550,991	5,805,734
Architecture & Urban Planning	3,558,385	10,628	369,858	104,302	4,043,173
Business Administration	9,672,213	81,905	1,081,077	1,411,132	12,246,326
Education	8,374,989	32,937	2,101,407	1,121,589	11,630,921
Engineering & Applied Science	9,038,479	11,785	2,539,571	6,168,018	17,757,852
Fine Arts	8,895,821	0	488,932	504,534	9,889,287
Graduate School	6,347,600	1,096,922	3,385,025	831,686	11,661,233
Information Technology	8,726,972	3	53,919	183,279	8,964,173
Letters & Science	42,820,035	4,312	6,739,481	3,449,537	53,013,364
Library	8,338,387	0	93,357	219,342	8,651,087
Library & Information Science	1,198,089	480	56,802	86,679	1,342,051
Nursing	5,340,655	94,594	994,200	258,254	6,687,703
Social Welfare	3,239,629	1,468	1,838,850	98,083	5,178,030
Student Academic Development	2,116,857	0	938,925	261,511	3,317,293
Outreach & Continuing Education	1,137,871	2,483,413	650,236	4,832,433	9,103,954
Summer Session	0	0	0	0	0
Academic Support	2,387,771	0	2,985	11,345	2,402,101
	128,967,709	3,837,363	21,741,779	20,125,582	174,672,433

Related Schedules:                      A6                      A9                      A10                      A11

**University of Wisconsin--Milwaukee**  
**1998-99 Financial Results**  
**All Funds By Source and Activity**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Primary Programs</b>					
Instruction	\$82,355,537	\$33,384	\$4,574,434	\$5,992,187	\$92,955,542
Research	\$8,738,848	\$31,803	\$12,571,170	\$365,468	\$21,707,289
Public Service	\$718,866	\$1,765,941	\$1,926,632	\$11,976,121	\$16,387,560
	91,813,252	1,831,128	19,072,237	18,333,775	131,050,391
<b>Support Programs</b>					
Academic Support	30,497,821	941,116	422,192	608,223	32,469,353
Student Services	11,023,554	0	2,032,856	16,119,593	29,176,003
Student Aid	44,831	2,085,542	56,148,499	251,147	58,530,020
Physical Plant	11,439,526	4,952,387	161,756	36,036	16,589,704
Institutional Support	11,604,957	0	544,379	923,790	13,073,126
	64,610,689	7,979,046	59,309,683	17,938,790	149,838,207
<b>Education &amp; General Expenditures</b>	156,423,940	9,810,174	78,381,920	36,272,565	280,888,598
Auxiliary Enterprises	59,327	0	102,885	24,451,595	24,613,807
Debt Service on Academic Buildings		10,077,215			10,077,215
<b>Total</b>	<u>\$156,483,267</u>	<u>\$19,887,388</u>	<u>\$78,484,804</u>	<u>\$60,724,160</u>	<u>\$315,579,619</u>

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University of Wisconsin--Milwaukee

1998-99 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	\$106,414,903	\$1,982,506	\$11,679,917	\$18,498,005	\$138,575,331
Fringe Benefits	\$30,096,128	\$677,504	\$2,426,771	\$4,189,144	\$37,389,547
	136,511,031	2,660,009	14,106,689	22,687,149	175,964,878
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	27,849,161	6,043,884	7,301,730	40,636,332	81,831,107
Sales Credits	(12,374,519)	(900,208)	(14,571)	(7,006,246)	(20,295,543)
	15,474,643	5,143,676	7,287,159	33,630,086	61,535,563
<b>Capital</b>	4,448,362	0	447,293	2,165,544	7,061,199
<b>Student Aid</b>	49,231	2,006,488	56,200,153	240,357	58,496,230
<b>Special Purpose</b>	0	0	443,511	351,448	794,959
<b>Debt Service</b>					
On Academic Facilities	0	10,077,215	0	0	10,077,215
On Auxiliary Facilities	0	0	0	1,649,576	1,649,576
	0	10,077,215	0	1,649,576	11,726,791
<b>Total</b>	\$156,483,267	\$19,887,388	\$78,484,804	\$60,724,160	\$315,579,619

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University of Wisconsin--Milwaukee

1998-99 Financial Results

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

	Total	Salaries	Fringe Benefits	Supply & Expense	Capital Aids & Spec. Purp.
<b>Primary Programs</b>					
Instruction	\$92,955,542	\$64,530,317	\$17,422,833	\$10,306,475	\$695,916
Research	21,707,289	\$12,823,929	\$2,802,032	\$5,311,588	\$769,740
Public Service	16,387,560	\$5,303,584	\$1,482,622	\$9,583,387	\$17,967
	131,050,391	82,657,830	21,707,488	25,201,450	1,483,623
<b>Support Programs</b>					
Academic Support	32,469,353	20,966,993	5,770,340	2,072,282	3,659,738
Student Services	29,176,003	13,600,617	3,589,317	10,632,412	1,353,656
Student Aid	58,530,020	30,424	139,600	13,062	58,346,933
Physical Plant	16,589,704	7,074,704	2,332,692	7,004,894	177,414
Institutional Support	13,073,126	8,162,606	2,619,789	1,961,711	329,021
	149,838,207	49,835,344	14,451,739	21,684,362	63,866,761
<b>Educ &amp; Genrl Exp</b>	280,888,598	132,493,174	36,159,227	46,885,812	65,350,385
Auxiliary Enterprises	24,613,806	6,082,157	1,230,320	14,649,751	2,651,578
Debt Serv on Acad Bldg	10,077,215				10,077,215
<b>Total</b>	<b>\$315,579,619</b>	<b>\$138,575,331</b>	<b>\$37,389,547</b>	<b>\$61,535,563</b>	<b>\$78,079,178</b>

**University of Wisconsin--Milwaukee**  
**1998-99 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	\$128,967,709	\$82,102,919	\$8,718,840	\$690,760	\$30,197,519	\$4,501,184	\$0	\$57,390	\$82,525	\$2,616,573
General Educational Administration	3,205,490	74,382	2,948	26,361	238,220	293,916				2,569,663
Administrative Affairs	17,857,746	176,648	16,435	1,454	59,356	18,105		0	11,356,703	6,229,045
Student Affairs	6,420,311	0				6,203,614	44,831			171,866
Unit Wide	32,011	1,588	626	291	2,725	6,736	0	1,937	298	17,810
<b>Total</b>	<b>\$156,483,267</b>	<b>\$82,355,537</b>	<b>\$8,738,848</b>	<b>\$718,866</b>	<b>\$30,497,821</b>	<b>\$11,023,554</b>	<b>\$44,831</b>	<b>\$59,327</b>	<b>\$11,439,526</b>	<b>\$11,604,957</b>
<b>Academic Units</b>										
Academic Affairs - Vice Chanc.	2,922,876	377,625		(55)	414,290	430				2,130,587
Allied Health Professions	4,851,080	4,120,238	3		728,213				2,626	
Architecture & Urban Planning	3,558,385	2,715,195	78,561	168	764,462					
Business Administration	9,672,213	7,888,297	341,547	447	1,441,921					
Education	8,374,989	6,679,309	176,849	20,890	1,497,940					
Engineering & Applied Science	9,038,479	6,781,888	1,276,740		835,624	144,227				
Fine Arts	8,895,821	7,529,719		45,738	1,320,363					
Graduate School	6,347,600	48,478	4,583,680		657,196	1,058,246				
Information Technology	8,726,972	199,911	249,673	155,788	6,199,376	1,377,946		57,390	79,899	406,989
Letters & Science	42,820,035	37,994,293	1,655,955	232,392	2,937,394					
Library	8,338,387				8,338,387					
Library & Information Science	1,198,089	978,655			219,435					
Nursing	5,340,655	3,773,799	221,128		1,345,728					
Social Welfare	3,239,629	2,529,767	134,703		575,158		0			
Student Academic Development	2,116,857	485,744				1,631,113	0			
Outreach & Continuing Education	1,137,871	0		235,391	534,261	289,222	0			78,997
Summer Session	0	0	0	0	0	0	0	0	0	0
Academic Support	2,387,771				2,387,771		0			
	128,967,709	82,102,919	8,718,840	690,760	30,197,519	4,501,184	0	57,390	82,525	2,616,573

University of Wisconsin--Milwaukee

1998-99 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	\$128,963,309	\$89,037,096	\$24,491,154	\$19,946,544	(\$8,707,486)	\$4,196,002
General Educational Administration	3,205,490	1,977,443	547,847	772,325	(97,222)	5,096
Administrative Affairs	17,857,746	11,107,966	3,716,333	6,041,634	(3,242,959)	234,773
Student Affairs	6,420,311	4,292,399	1,308,784	1,088,659	(326,852)	57,322
Unit Wide	32,011		32,011			
<b>Total</b>	<b>\$156,478,867</b>	<b>\$106,414,903</b>	<b>\$30,096,128</b>	<b>\$27,849,161</b>	<b>(\$12,374,519)</b>	<b>\$4,493,193</b>

**Academic Units**

Academic Affairs - Vice Chanc.	2,922,876	1,818,532	592,637	511,513	(970)	1,164
Allied Health Professions	4,850,880	3,383,739	949,871	441,258	(481)	76,493
Architecture & Urban Planning	3,558,385	2,567,988	712,583	245,252	(1,702)	34,264
Business Administration	9,672,213	7,162,481	1,876,564	625,031	0	8,137
Education	8,374,989	6,028,186	1,624,531	722,797	(24,940)	24,415
Engineering & Applied Science	9,034,279	6,411,531	1,724,224	797,936	(2,400)	102,987
Fine Arts	8,895,821	6,364,546	1,766,793	680,815	(4,590)	88,258
Graduate School	6,347,600	4,207,099	1,073,127	923,524	(5,695)	149,546
Information Technology	8,726,972	5,353,045	1,476,935	8,085,358	(6,589,264)	400,897
Letters & Science	42,820,035	31,133,542	8,647,346	2,652,804	(62,357)	448,699
Library	8,338,387	3,426,585	953,120	1,157,472	(18,662)	2,819,872
Library & Information Science	1,198,089	822,020	221,655	154,414	0	0
Nursing	5,340,655	3,799,241	1,052,734	541,100	(70,202)	17,782
Social Welfare	3,239,629	2,368,724	630,481	255,916	(15,492)	0
Student Academic Development	2,116,857	1,501,847	393,826	216,076	(8,159)	13,267
Outreach & Continuing Education	1,137,871	829,019	218,700	1,740,877	(1,660,945)	10,221
Summer Session	0	0	0	0	0	0
Academic Support	2,387,771	1,858,970	576,027	194,400	(241,627)	0
	128,963,309	89,037,096	24,491,154	19,946,544	(8,707,486)	4,196,002

University of Wisconsin--Milwaukee

1998-99 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	\$82,355,537	\$59,645,128	\$16,307,812	\$5,912,952	(\$124,075)	\$613,719
Research	8,738,848	\$5,749,808	\$1,470,993	\$1,281,628	(\$38,563)	\$274,982
Public Service	718,866	\$391,451	\$126,382	\$202,867	(\$1,834)	\$0
	91,813,252	65,786,388	17,905,187	7,397,447	(164,472)	888,701
<b>Support Programs</b>						
Academic Support	30,497,821	19,724,603	5,525,105	8,891,965	(6,916,009)	3,272,156
Student Services	11,023,554	6,242,215	1,861,391	3,310,910	(435,202)	44,241
Student Aid	44,831	0	0	0	0	44,831
Physical Plant	11,439,526	7,013,270	2,325,986	3,512,854	(1,589,998)	177,413
Institutional Support	11,604,957	7,648,427	2,476,522	4,678,595	(3,268,838)	70,250
	64,610,689	40,628,515	12,189,004	20,394,324	(12,210,047)	3,608,892
<b>Educ &amp; Genrl Exp</b>	156,423,940	106,414,903	30,094,192	27,791,771	(12,374,519)	4,497,593
Auxiliary Enterprises	59,327	0	1,937	57,390	0	0
<b>Total</b>	<u>\$156,483,267</u>	<u>\$106,414,903</u>	<u>\$30,096,128</u>	<u>\$27,849,161</u>	<u>(\$12,374,519)</u>	<u>\$4,497,593</u>

## Appendix A

### University of Wisconsin - Milwaukee 1998-99 Financial Report Glossary of Terms

**Academic Affairs** - Consists of the Office of the Vice Chancellor, Human Resources, 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 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 & Media 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 institution and separately budgeted which are under the terms of a research contract or project, either funded by external agencies or funded as research from UWM's operating budget.
- 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 \$5,000 plus all library books and some minor remodeling projects under \$30,000.

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

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

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

**General Education Administration** - Includes 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: Extension (fund 104), 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) and Great Lakes Fish Study (fund 181).

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

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

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

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

Student Programs (fund 402).

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

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

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

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

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

## APPENDIX B

### University of Wisconsin-Milwaukee Composition of Funding Categories

#### State Program Funds

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

#### Other State Funds

Fund 104	General Program Operations - Extension
Fund 107	Student Aid
Fund 109	Utilities and Heating
Fund 110	Debt Service - Academic Buildings
Fund 181	Great Lakes Fish Study
* Fund 403	Advanced Opportunity Program
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
Fund 184	License Plate Scholarship Program

#### Program Revenue Funds

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

\* Also includes Minority Doctoral Student Loan funds.