

# 1999-2000 Financial Report



Controller's Office

December 2001

**University of Wisconsin - Milwaukee  
1999-2000 Financial Report  
Table of Contents**

Executive Summary

Introduction

A. Summary Schedules & Graphs

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

B. Detailed Schedules

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

Appendix A -- Glossary of Terms

Appendix B -- Composition of Funding Categories

# University of Wisconsin - Milwaukee

## 1999-2000 Financial Report

### Executive Summary

#### **Background**

The 1999-2000 UWM Financial Report contains schedules and graphs which provide a broad view of campus funding and financial program. This document provides a comprehensive view of both sources and uses of funds.

This is the fourth 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 1999-2000 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 1999-2000 encumbrances not liquidated.
- ◆ The Financial Report includes prior year encumbrances liquidated in 1999-2000.
- ◆ The Financial Report includes funds carried forward from 1998-1999 to 1999-2000 but excludes funds carried forward from 1999-2000 to 2000-2001.

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 1999-2000 budget:

- ◆ The State authorized pay plan increases of 2% (NonRepresented and Represented/Classified) and 5.2% (Faculty and Academic Staff).
  - The Legislature funded 2% of the Faculty and Academic Staff increase. The remaining 3.2% was covered by tuition.
  - The union settlements for represented staff were in excess, and funding was provided to cover this.
  - The NonRepresented pay plan also provided an additional 1% Annual Discretionary Performance Recognition Award.
- ◆ UW-System provided \$250,000 in GPR allocations to support the Milwaukee Idea, and an additional \$250,000 of similar support to be funded from student fees generated by enrollment growth above our enrollment target. UW-Milwaukee also received a one-time allocation of \$250,000.
- ◆ The State budget provided funding of \$82,300 for Instruction Technology staffing, \$133,200 for IT training and \$229,200 for the Library and \$80,000 for Study Abroad scholarships.
- ◆ UWM received tuition adjustment allocations totaling \$1,513,600 for 1999-2000.
- ◆ A total of \$2,546,600 was distributed to schools/colleges/divisions from the Vice Chancellor's holding account for the following uses: classroom/laboratory modernization; faculty recruitment and retention; enrollment enhancement; technology initiatives and other specific allocations.
- ◆ Resident tuition increased by 6.9% from the prior year.

- ◆ In our auxiliary operations, student segregated fees increased by 11%. In addition, room and board increased by 3.3% and parking rates were not increased

For more information on the budget highlights, see the Executive Summary section of the 1999-2000 Budget Report.

### **Financial Results Highlights**

- ◆ Total expenditures increased by \$16 million (5.2%) from \$315.6 million in 1998-99 to \$332 million in 1999-2000. The major sources of increase are:
  - state GPR: \$6.2 million.
  - student fee income: \$2.4 million.
  - program revenue funds: \$1.5 million and
  - federal aid, grants, and contracts: \$6.3 million.
- ◆ By program or function, UWM's total expenditures were distributed as follows:
  - Primary programs (instruction/research/public service): 41%.
  - Student aid: 19%.
  - Support programs: 28% (of which, institutional support is only 4% of the total).
  - Auxiliary enterprises: 7%.
  - Debt service (academic facilities): 4%
- ◆ By expenditure type or object, almost \$186 million (56%) of UWM total expenditures was used for salaries and fringe benefits. For state program funds only, the salaries/fringes total \$145 million (89%).
- ◆ State program fund expenditures increased by \$6.4 million (4.1%) from \$156 million in 1998-1999 to \$163 million in 1999-2000. Increases by source are:
  - state GPR: \$4 million.
  - student fee income: \$2.4 million.
- ◆ The Milwaukee Idea division was established to account for the First Idea activities.

### **Questions or comments?**

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### **References**

University of Wisconsin--Milwaukee 1999-2000 Budget Report  
(Available on Web at <http://www.bfs.uwm.edu/depts/birsm/Bdgrpt/bdgtoc.htm>; printed version from UWM Printing Services)

University of Wisconsin System 2000 Annual Financial Report  
(Available on Web at <http://www.uwsa.edu/fadmin/finrep/afr98htm>)

# University Of Wisconsin - Milwaukee

## 1999-2000 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 Program - why the money is spent; to give functional or programmatic accountability and control.
4. Use of Funds by Expenditure Classification - how the money is spent: to account for the kind of goods and services used.

Besides the categories just discussed, some tables incorporate all campus funds, while others focus on a portion of the funds, the State Program Funds. State Program Funds is a term that refers to the pool of operating funds that are generated from state tax appropriations for general operations, student academic fee income, and a portion of federal indirect cost reimbursement. This pool of funds for expenditure purposes is often referred to by numeric designations in the budgeting and accounting systems as Funds 101, 105, 114, 115, 118, 119, 175, 177, and 402. State Program Funds should not be confused with General Purpose Revenue (GPR), which is a state tax supported funding source.

The report is arranged in two sections, A and B. Section A includes schedules and graphs showing the UWM financial results at a summary level for each of the four major accountability categories discussed earlier. There are two sets of schedules, one for all funds (A1 -A4) and one for the State Program Funds (A5 - A8). All the schedules contain a year to year comparison of the 1998-1999 and 1999-2000 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 1999-2000 financial results in more detail than Section A by organizing the accountability categories in various combinations.

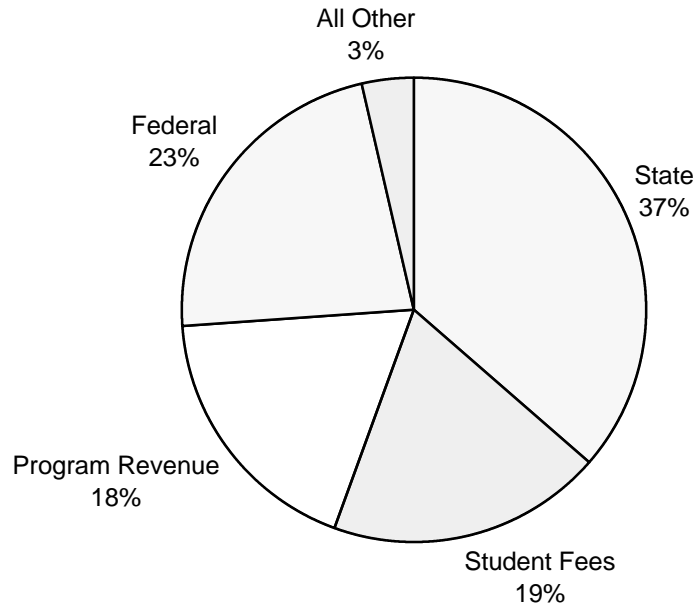
There are Notes following Section A. These identify items of special interest and explain results that may not be readily apparent.

Appendix A, Glossary of Terms, is included after the schedules and notes to explain various budgeting and accounting terms. Appendix B lists the funds included in each of the following categories: State Program Funds, Other State Funds, Extramural Support Funds, and Program Revenue Funds.

University of Wisconsin--Milwaukee

1999-00 Financial Results

Source of Funds - All Funds



	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>State General Purpose Revenue</b>					
General Program	\$97,633,308	\$98,716,699	\$1,083,391	1.1%	29.7%
Other State Funds	19,887,388	22,121,642	2,234,254	11.2%	6.7%
	117,520,696	120,838,341	3,317,645	2.8%	36.4%
<b>Operations Receipts</b>					
Student Fee Income	58,368,258	63,688,956	5,320,698	9.1%	19.2%
Program Revenue Funds	60,724,159	61,094,486	370,327	0.6%	18.4%
Other Receipts	2,467,436	3,257,314	789,878	32.0%	1.0%
	121,559,853	128,040,755	6,480,902	5.3%	38.6%
<b>Federal Aid, Grants &amp; Contracts</b>	68,481,135	74,845,381	6,364,246	9.3%	22.5%
<b>Gift Fund Income</b>	8,017,933	8,302,389	284,456	3.5%	2.5%
<b>Total</b>	\$315,579,617	\$332,026,867	\$16,447,250	5.2%	100.0%

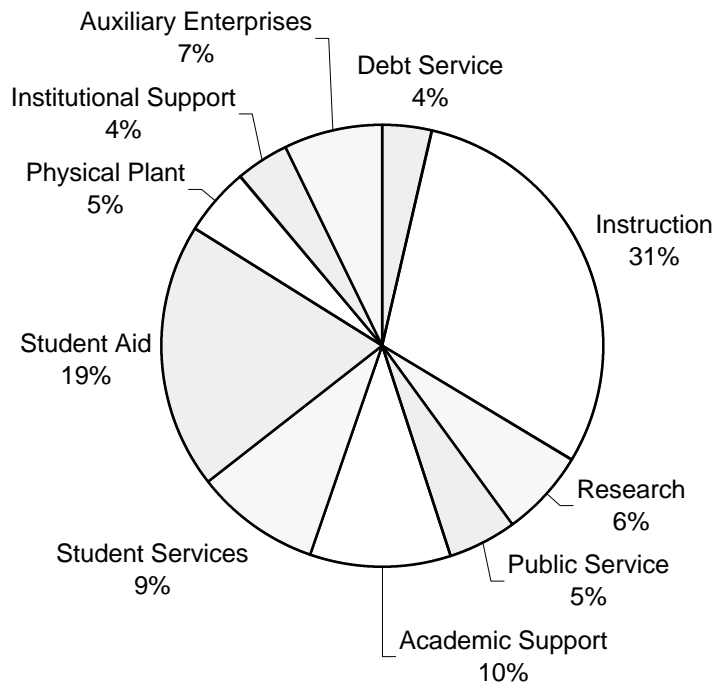
**University of Wisconsin - Milwaukee**  
**1999-00 Financial Results**  
**Use of Funds By Division - All Funds**

	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Divisions</b>					
Academic Units	\$174,672,432	\$184,063,590	\$9,391,158	5.4%	55.4%
General Educational Administration	3,482,060	3,799,076	317,016	9.1%	1.1%
Administrative Affairs	27,841,730	27,828,137	(13,593)	0.0%	8.4%
Student Affairs	99,272,733	104,059,377	4,786,644	4.8%	31.3%
Unit Wide:					
Debt Service(Academic Bldg)	10,077,215	12,012,933	1,935,718	19.2%	3.6%
Other	233,447	263,754	30,307	13.0%	0.1%
<b>Total</b>	<b>\$315,579,617</b>	<b>\$332,026,867</b>	<b>\$16,447,250</b>	<b>5.2%</b>	<b>100.0%</b>
<b>Academic Units</b>					
Academic Affairs - Vice Chancellor	2,978,152	4,455,878	1,477,726	49.6%	1.3%
Milwaukee Idea		107,694	107,694	NA	0.0%
Allied Health Professions	5,805,733	7,028,027	1,222,294	21.1%	2.1%
Architecture & Urban Planning	4,043,173	4,278,207	235,034	5.8%	1.3%
Business Administration	12,246,327	12,335,471	89,144	0.7%	3.7%
Education	11,630,921	13,419,705	1,788,784	15.4%	4.0%
Engineering & Applied Science	11,780,857	12,273,787	492,930	4.2%	3.7%
The Arts	9,889,287	10,445,384	556,097	5.6%	3.1%
Graduate School	11,661,233	12,451,652	790,419	6.8%	3.8%
Information & Media Technologies	8,964,173	9,283,568	319,395	3.6%	2.8%
Letters & Science	53,013,364	54,956,617	1,943,253	3.7%	16.6%
Library	8,651,086	8,670,195	19,109	0.2%	2.6%
Library & Information Science	1,342,050	1,753,463	411,413	30.7%	0.5%
Nursing	6,687,703	6,652,145	(35,558)	-0.5%	2.0%
Social Welfare	5,178,030	5,316,968	138,938	2.7%	1.6%
Student Academic Development	3,317,293	4,044,530	727,237	21.9%	1.2%
University Outreach	15,080,949	14,337,727	(743,222)	-4.9%	4.3%
Academic Support	2,402,101	2,252,571	(149,530)	-6.2%	0.7%
	174,672,432	184,063,590	9,391,158	5.4%	55.4%

University of Wisconsin--Milwaukee

1999-00 Financial Results

Use of Funds By Program- All Funds



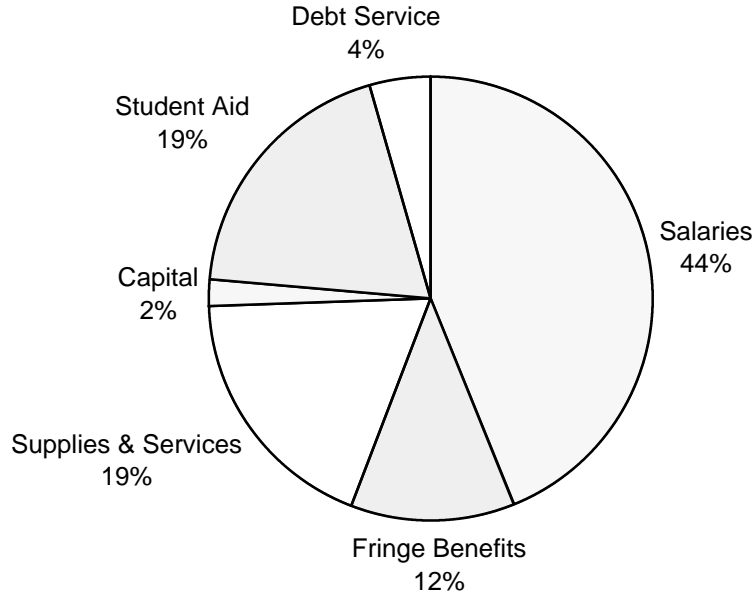
	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Primary Programs</b>					
Instruction	\$92,955,542	\$99,265,920	\$6,310,378	6.8%	29.9%
Research	21,707,289	21,428,272	(279,017)	-1.3%	6.5%
Public Service	16,387,560	16,665,727	278,167	1.7%	5.0%
	131,050,391	137,359,918	6,309,527	4.8%	41.4%
<b>Support Programs</b>					
Academic Support	32,469,353	34,168,116	1,698,763	5.2%	10.3%
Student Services	29,176,003	30,573,254	1,397,251	4.8%	9.2%
Student Aid	58,530,020	64,179,519	5,649,499	9.7%	19.3%
Physical Plant	16,589,702	16,819,017	229,315	1.4%	5.1%
Institutional Support	13,073,126	12,993,892	(79,234)	-0.6%	3.9%
	149,838,204	158,733,798	8,895,594	5.9%	47.8%
<b>Education &amp; General Expenditures</b>	280,888,595	296,093,716	15,205,121	5.4%	89.2%
Auxiliary Enterprises	24,613,807	23,920,218	(693,589)	-2.8%	7.2%
Debt Service on Academic Bldgs.	10,077,215	12,012,933	1,935,718	19.2%	3.6%
<b>Total</b>	<b>\$315,579,617</b>	<b>\$332,026,867</b>	<b>\$16,447,250</b>	<b>5.2%</b>	<b>100.0%</b>

See B2 for 1999-2000 expenditures by funding source.

University of Wisconsin--Milwaukee

1999-00 Financial Results

Use of Funds By Major Expenditure - All Funds

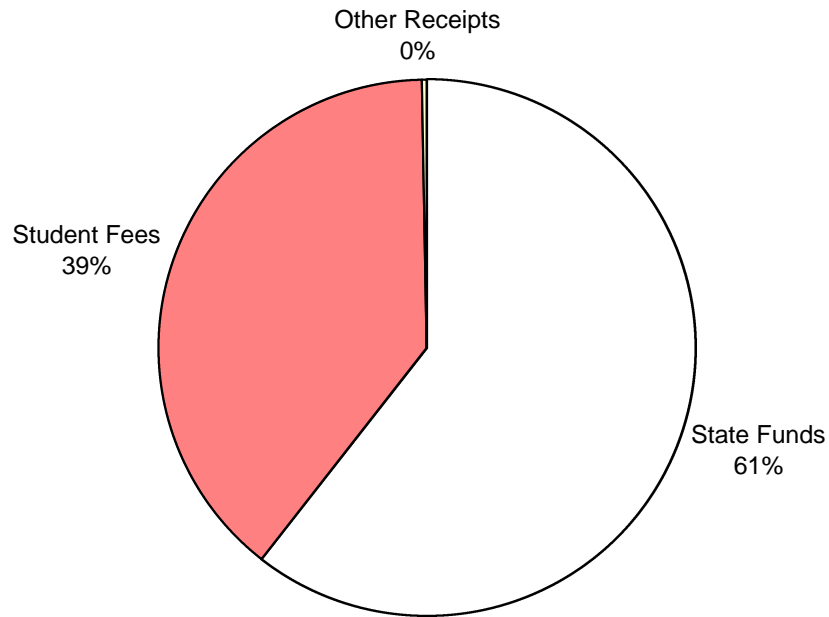


	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Staff Compensation</b>					
Salaries	\$138,575,331	\$146,147,172	\$7,571,841	5.5%	44.0%
Fringe Benefits	37,389,547	39,368,791	1,979,244	5.3%	11.9%
	175,964,878	185,515,962	9,551,084	5.4%	55.9%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	81,831,107	84,002,141	2,171,034	2.7%	25.3%
Sales Credits	(20,295,543)	(22,270,246)	(1,974,703)	9.7%	-6.7%
	61,535,564	61,731,895	196,331	0.3%	18.6%
<b>Capital</b>	7,061,199	6,051,924	(1,009,275)	-14.3%	1.8%
<b>Student Aid</b>	58,496,230	64,214,271	5,718,041	9.8%	19.3%
<b>Municipal Services</b>	794,959	846,014	51,055	6.4%	0.3%
<b>Debt Service</b>					
On Academic Facilities	10,077,215	12,012,933	1,935,718	19.2%	3.6%
On Auxiliary Facilities	1,649,576	1,653,866	4,290	0.3%	0.5%
	11,726,791	13,666,798	1,940,007	16.5%	4.1%
<b>Total</b>	\$315,579,621	\$332,026,865	\$16,447,244	5.2%	100.0%

University of Wisconsin - Milwaukee

1999-00 Financial Results

Source of Funds - State Program Funds\*



	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
State General Purpose Revenue	\$97,633,308	\$98,716,699	\$1,083,391	1.1%	60.6%
Student Fee Income	58,368,258	63,688,956	5,320,698	9.1%	39.1%
Federal Indirect Cost Reimbursement	481,700	481,700	0	0.0%	0.3%
<b>Total</b>	<b>\$156,483,266</b>	<b>\$162,887,355</b>	<b>\$6,404,089</b>	<b>4.1%</b>	<b>100.0%</b>

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

University of Wisconsin - Milwaukee

1999-00 Financial Results

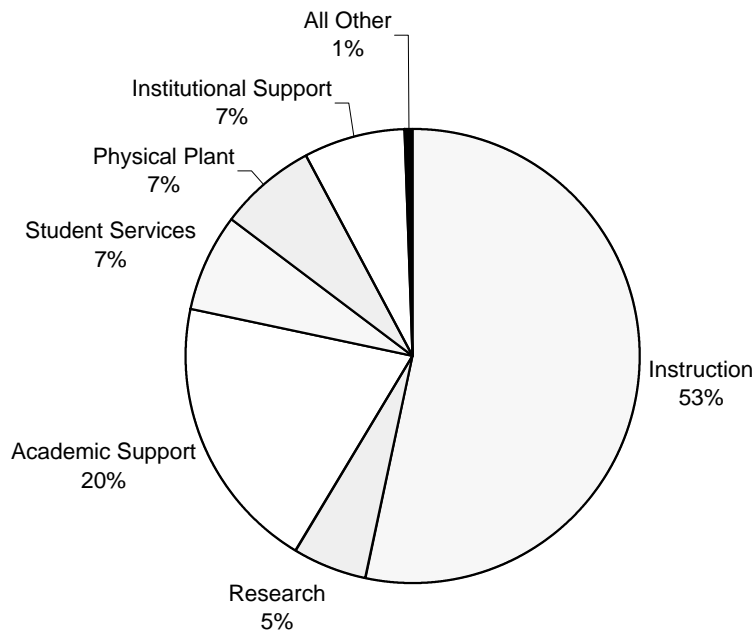
Use of Funds By Division - State Program Funds

	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Divisions</b>					
Academic Units	\$128,967,709	\$135,050,800	\$6,083,091	4.7%	82.9%
General Educational Administration	3,205,490	3,541,052	335,562	10.5%	2.2%
Administrative Affairs	17,857,746	18,076,600	218,854	1.2%	11.1%
Student Affairs	6,420,311	6,199,318	(220,993)	-3.4%	3.8%
Unit Wide:					
Other	32,011	19,586	(12,425)	-38.8%	0.0%
<b>Total</b>	<b>\$156,483,267</b>	<b>\$162,887,355</b>	<b>\$6,404,088</b>	<b>4.1%</b>	<b>100.0%</b>
<b>Academic Units</b>					
Academic Affairs - Vice Chancellor	2,922,876	3,869,314	946,438	32.4%	2.4%
Milwaukee Idea		107,694	107,694	NA	0.1%
Allied Health Professions	4,851,080	5,525,884	674,804	13.9%	3.4%
Architecture & Urban Planning	3,558,385	3,856,216	297,831	8.4%	2.4%
Business Administration	9,672,213	9,631,019	(41,194)	-0.4%	5.9%
Education	8,374,989	8,761,360	386,371	4.6%	5.4%
Engineering & Applied Science	9,038,479	9,773,451	734,972	8.1%	6.0%
The Arts	8,895,821	9,328,736	432,915	4.9%	5.7%
Graduate School	6,347,600	6,505,069	157,469	2.5%	4.0%
Information & Media Technologies	8,726,972	8,934,645	207,673	2.4%	5.5%
Letters & Science	42,820,035	44,424,479	1,604,444	3.7%	27.3%
Library	8,338,387	8,451,750	113,363	1.4%	5.2%
Library & Information Science	1,198,089	1,425,561	227,472	19.0%	0.9%
Nursing	5,340,655	5,540,009	199,354	3.7%	3.4%
Social Welfare	3,239,629	3,138,906	(100,723)	-3.1%	1.9%
Student Academic Development	2,116,857	2,368,293	251,436	11.9%	1.5%
University Outreach	1,137,871	1,158,649	20,778	1.8%	0.7%
Academic Support	2,387,771	2,249,767	(138,004)	-5.8%	1.4%
	128,967,709	135,050,800	6,083,091	4.7%	82.9%

University of Wisconsin - Milwaukee

1999-00 Financial Results

Use of Funds By Program - State Program Funds

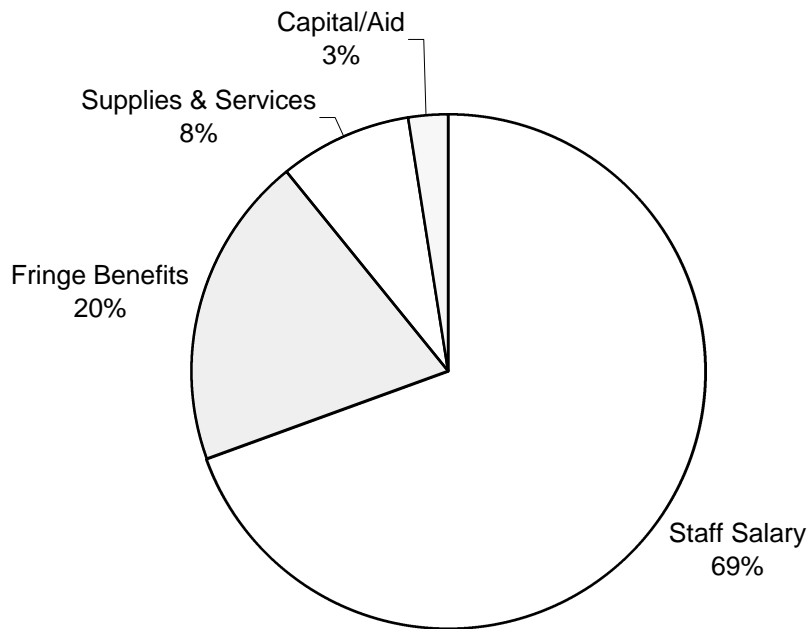


	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Primary Programs</b>					
Instruction	\$82,355,537	\$86,882,173	\$4,526,636	5.5%	53.3%
Research	8,738,848	8,477,006	(261,842)	-3.0%	5.2%
Public Service	718,866	851,328	132,462	18.4%	0.5%
	91,813,251	96,210,507	4,397,256	4.8%	59.1%
<b>Support Programs</b>					
Academic Support	30,497,821	32,033,127	1,535,306	5.0%	19.7%
Student Services	11,023,554	11,528,494	504,940	4.6%	7.1%
Student Aid	44,831	43,821	(1,010)	-2.3%	0.0%
Physical Plant	11,439,526	11,458,056	18,530	0.2%	7.0%
Institutional Support	11,604,957	11,613,349	8,392	0.1%	7.1%
	64,610,689	66,676,849	2,066,160	3.2%	40.9%
<b>Education &amp; General Expenditures</b>	156,423,940	162,887,355	6,463,415	4.1%	100.0%
Auxiliary Enterprises	59,327	0	(59,327)	-100.0%	0.0%
<b>Total</b>	\$156,483,267	\$162,887,355	\$6,404,088	4.1%	100.0%

University of Wisconsin - Milwaukee

1999-00 Financial Results

Use of Funds By Major Expenditure - State Program Funds



	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Staff Compensation</b>					
Salaries	\$106,414,903	\$113,208,471	\$6,793,568	6.4%	69.5%
Fringe Benefits	30,096,128	31,877,973	1,781,845	5.9%	19.6%
	136,511,031	145,086,445	8,575,414	6.3%	89.1%
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	27,849,161	27,865,847	16,686	0.1%	17.1%
Sales Credits	(12,374,519)	(14,196,714)	(1,822,195)	14.7%	-8.7%
	15,474,642	13,669,133	(1,805,509)	-11.7%	8.4%
<b>Capital</b>	4,448,362	4,087,856	(360,506)	-8.1%	2.5%
<b>Student Aid</b>	49,231	43,922	(5,309)	-10.8%	0.0%
<b>Total</b>	\$156,483,266	\$162,887,356	\$6,404,090	4.1%	100.0%

University of Wisconsin - Milwaukee

1999-00 Financial Results

State Program Funds & Other State Funds

	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>State Program Funds</b>					
GPO (101)					
Student Services	9,763,250	10,164,167	400,917	4.1%	5.5%
Institutional Support	11,604,957	11,613,349	8,392	0.1%	6.3%
Instruction	81,300,577	85,568,188	4,267,611	5.2%	46.3%
Research	8,070,450	8,102,060	31,610	0.4%	4.4%
Public Service	718,866	842,160	123,294	17.2%	0.5%
Academic Support	28,849,053	30,388,294	1,539,241	5.3%	16.4%
Physical Plant	8,952,301	8,896,427	(55,874)	-0.6%	4.8%
Auxiliary Enterprises	59,327	0	(59,327)	-100.0%	0.0%
Financial Aid	40,140	40,140	0	0.0%	0.0%
	149,358,921	155,614,785	6,255,864	4.2%	84.1%
Maintenance (105)	2,487,225	2,561,629	74,404	3.0%	1.4%
Laboratory Modernization (114)					
Instruction	562,099	685,960	123,861	22.0%	0.4%
Academic Support	565,444	565,623	179	0.0%	0.3%
	1,127,543	1,251,582	124,039	11.0%	0.7%
Educational Technology	368,225	375,500	7,275	2.0%	0.2%
Industrial & Economic Dev Research (118)	109,507	141,870	32,363	29.6%	0.1%
Distinguished Professors (119)	144,651	111,415	(33,236)	-23.0%	0.1%
Fee Remission (175)	4,691	3,681	(1,010)	-21.5%	0.0%
Strategic Plan for Business (177)	496,872	520,919	24,047	4.8%	0.3%
Minority & Disadvantaged Prog (402)	2,385,634	2,305,973	(79,661)	-3.3%	1.2%
Subtotal State Program Funds	156,483,269	162,887,355	6,404,086	4.1%	88.0%
<b>Other State Funds</b>					
UW Extension IIA Funds (GPR 104)					
Outreach & Continuing Education	\$2,483,413	\$2,557,181	\$73,768	3.0%	1.4%
Other Divisions	257,027	214,218	(42,809)	-16.7%	0.1%
	2,740,440	2,771,399	30,959	1.1%	1.5%
Student Aid (107 & 173)					
Grants for Study Abroad		80,834	80,834	N/A	0.0%
Fellowships	201,655	225,822	24,167	12.0%	0.1%
Student Loan Matching	106,381	78,238	(28,143)	-26.5%	0.0%
	308,036	384,894	76,858	25.0%	0.2%
Utilities & Heating (109)	4,952,387	5,028,090	75,703	1.5%	2.7%
Debt Service (110)	10,077,215	12,012,933	1,935,718	19.2%	6.5%
Solid Waste Research (190)		25,662	25,662	N/A	0.0%
Great Lakes Fish Study (181)	31,803	4,567	(27,236)	-85.6%	0.0%
Minority Student Aid Programs					
Advanced Opportunity Prog (403)	863,464	937,377	73,913	8.6%	0.5%
Minority Retention Grants (406)	914,042	956,720	42,678	4.7%	0.5%
	1,777,506	1,894,097	116,591	6.6%	1.0%
Subtotal Other State Funds	19,887,387	22,121,642	2,208,593	11.1%	12.0%
<b>Total</b>	<b>\$176,370,656</b>	<b>\$185,008,997</b>	<b>\$8,638,341</b>	<b>4.9%</b>	<b>100.0%</b>

University of Wisconsin - Milwaukee

1999-00 Financial Results

**Extramural Support**

	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Federal Aid, Grants &amp; Contracts</b>					
Federal Grants & Contracts (144)					
Instruction	\$2,559,765	\$3,336,105	\$776,340	30.3%	3.9%
Research	7,207,367	6,752,398	(454,969)	-6.3%	7.9%
Public Service	539,677	911,289	371,612	68.9%	1.1%
All Other	2,621,923	3,079,027	457,104	17.4%	3.6%
	12,928,732	14,078,819	1,150,087	8.9%	16.4%
Federal Aid to Students					
Work Study (145)	744,054	690,887	(53,167)	-7.1%	0.8%
S. E. O. G. (146)	1,658,678	1,839,603	180,925	10.9%	2.1%
Perkins Loans (147)	1,360,813	3,098,888	1,738,075	127.7%	3.6%
Pell Grants (148)	6,954,094	6,853,457	(100,637)	-1.4%	8.0%
Direct Student Loans (149)	44,705,856	48,151,923	3,446,067	7.7%	56.0%
Nursing Loans (151, 152)	128,908	131,803	2,895	2.2%	0.2%
	55,552,403	60,766,562	5,214,159	9.4%	70.7%
<b>Federal Indirect Costs (150)</b>					
Research	1,575,963	2,236,732	660,769	41.9%	2.6%
Other Activities	402,763	529,851	127,088	31.6%	0.6%
	1,978,726	2,766,583	787,857	39.8%	3.2%
<b>Gift Fund Income</b>					
Non-Federal Gifts & Grants (133, 134, 161)					
Instruction	1,842,783	1,830,127	(12,656)	-0.7%	2.1%
Research	3,576,266	3,407,096	(169,170)	-4.7%	4.0%
Public Service	1,350,107	1,978,129	628,022	46.5%	2.3%
All Other	1,075,221	1,005,024	(70,197)	-6.5%	1.2%
	7,844,377	8,220,376	375,999	4.8%	9.6%
License Plate Scholarship Program (184)	7,010	9,031	2,021	28.8%	0.0%
Distinguished Professors Matching (182)	173,557	82,013	(91,544)	-52.7%	0.1%
			284,455	(0)	0
<b>Total</b>	<b>\$78,484,805</b>	<b>\$85,923,384</b>	<b>\$7,438,579</b>	<b>9.5%</b>	<b>100.0%</b>

University of Wisconsin - Milwaukee

1999-00 Financial Results

**Program Revenue Funds**

	1998-99	1999-00	Change Dollars	Change Percent	1999-00 % of Total
<b>Auxiliary Enterprises &amp; Other Program Revenue Accounts</b> (Funds 123, 128)					
Administrative Affairs	\$4,542,231	\$4,088,037	(\$454,194)	-10.0%	6.7%
Student Affairs	35,521,466	35,007,456	(514,010)	-1.4%	57.3%
All Other	4,320,739	4,306,213	(14,526)	-0.3%	7.0%
	44,384,436	43,401,706	(982,730)	-2.2%	71.0%
<b>UW Extension IIA Funds (PR)</b> (Fund 132, 189)					
Non-Credit Programming					
Outreach & Continuing Education	9,404,964	8,583,409	(821,555)	-8.7%	14.0%
All Other	749,517	604,282	(145,235)	-19.4%	1.0%
	10,154,481	9,187,691	(966,790)	-9.5%	15.0%
Credit Programming					
	2,251,226	3,548,406	1,297,180	57.6%	5.8%
	12,405,707	12,736,098	330,391	2.7%	20.8%
<b>Other Program Revenue</b> (Funds 120, 129, 136)					
General Educational Administration	72,081	90,792	18,711	26.0%	0.1%
Administrative Affairs	66,686	158,096	91,410	137.1%	0.3%
Student Affairs	298,402	316,768	18,366	6.2%	0.5%
Academic Affairs	9,246	425,281	416,035	4499.6%	0.7%
Allied Health Professions	25,171	23,332	(1,839)	-7.3%	0.0%
Business Administration	749,953	809,131	59,178	7.9%	1.3%
Education	61,063	75,562	14,499	23.7%	0.1%
Engineering & Applied Science	191,024	244,127	53,103	27.8%	0.4%
Graduate School	83,005	243,224	160,219	193.0%	0.4%
Information & Media Technology	0	346	346	N/A	0.0%
Letters & Science	1,438,888	1,585,130	146,242	10.2%	2.6%
Library	126,235	29,415	(96,820)	-76.7%	0.0%
Library & Information Science	7,352	12,464	5,112	69.5%	0.0%
Nursing	201,052	58,803	(142,249)	-70.8%	0.1%
Student Academic Development	261,511	374,668	113,157	43.3%	0.6%
University Outreach	305,478	478,611	173,133	56.7%	0.8%
Other	34,356	30,934	(3,422)	-10.0%	0.1%
	3,931,503	4,956,682	1,025,179	26.1%	8.1%
<b>Total</b>	<b>\$60,721,646</b>	<b>\$61,094,486</b>	<b>\$372,840</b>	<b>0.6%</b>	<b>100.0%</b>

**University of Wisconsin - Milwaukee**  
**1999-2000 Financial Results**  
**Notes**

**A Schedules**

**A1**

**Other State Funds** increased by 11.2% due to the increase in Debt Service (fund 110), a new state allocation of \$80,800 for Study Abroad scholarships. See Schedule A9 for more information

**Other Receipts** increased by 32% due to increase in Federal Indirect Cost expenditures (fund 150). The 1998-1999 expenditures were lower due to large carryforward balances to 1999-2000.

**Federal Aid** - increased by 9.3% primarily due to increased expenditures in the Perkins Loans, Direct Lending and SEOG - See A10.

**A2**

**Debt Service** increased by 19.2%. UWS total academic debt service for FY2000 increased and Milwaukee's percent of the debt service increased proportionately.

**Academic Affairs** increased by 49.6% (\$1.5M) due to increases in General Programs Operations (fund 101 - See A6) and Other Operating Receipts (fund 136 - see A11)

**Allied Health Professions** increased by 21.1% (\$1.2M) +primarily by \$663K in General Programs Operations (fund 101 - See A6) and by \$299K in Federal Grants and Contracts (fund 144).

**Education** increased by 15.4% (\$1.8M) primarily due to a \$366K increase in General Programs Operations (fund 101), and a \$1,066K increase in Federal Grants & Contracts (fund 144).

**Library & Information Science** increased by 30.7% (\$411K) primarily in General Programs Operations (fund 101 - See A6) and Program Operations Revenue - Extension (funds 132 & 189).

**Nursing** decreased by \$35K primarily due to reduced expenditures in General Program Operations (fund 101) which resulted in an increased carryforward to 2001.

**Student Academic Development** increased by 21.9% (\$727K) basically due to a \$149K increase in General Programs Operations (fund 101 - See A6), \$103K increase in Minority & Disadvantage Program (fund 402), \$365K increase in Federal Grants & Contracts (fund 144) and \$113K increase in Other Operating Receipts (fund 136).

**University Outreach** decreased by 4.9% (\$743K) primarily due to reduced expenditures in Program Revenue Operations (fund 132).

**Academic Support** decreased by 6.2% (\$149K) primarily due to reduced expenditures for sabbatical's and reduced expenditures by the Business Office (Allied Health, Education & Social Welfare). The Business Office had a carryforward to 2001 of \$48K.

**A3**

**Research** had a net decrease of 1.3% (\$279K) primarily due to decreased expenditures in Minority & Disadvantaged Program (fund 402), Non-Federal Gifts & Grants (fund 133), and Federal Grants & Contracts (fund 144) and an increase in Federal Indirect Costs (fund 150) expenditures.

**Student Aid** - See A1 - Federal Aid

**Auxiliary Enterprises** decreased by 2.8% (\$694K) primarily due to a decrease in Auxiliary Enterprise and Other Self-Supporting Activities (fund 128). (See A11 - Administrative Affairs)

**Debt Service** - See A2

## A4

**Capital** decreased by 14.3% due to reduced capital expenditures in Auxiliary Enterprises (fund 128).

**Student Aid** - See A10

**Debt Service on Academic Facilities** - See A2

## A6

**General Education Administration** increased by 10.5% in General Programs Operations (fund 101) due largely to budget increases in base reallocations for Alumni Communications, Events Coordinator and salary differentials and expenditure of carryforward balances for 1998-99.

**Student & Multicultural Affairs** decreased by 3.4% (\$221K) primarily in General Program Operations (fund 101).

**Academic Affairs – Vice Chancellor** increased by 32.4% in General Programs Operations (fund 101) due to allocations from the Vice Chancellor's Contingent Fund and campus loans.

**Milwaukee Idea** - This is a new division and includes expenditures for the following "1<sup>st</sup> Ideas": Campus Design Solutions, Consortium for Economic Development and Cultures & Communities.

**Allied Health Professions** increased by 13.9% in General Programs Operations (fund 101) largely as a result of a one time allocation from the "Campus Opportunity Fund", the graduate tuition surcharge, and Laboratory Modernization (fund 114).

**Library & Information Science** increase of 19% was all in General Programs Operations (fund 101). This increase can be attributed to allocations from the Campus Opportunity Fund and the Vice Chancellor's Contingent Fund.

**Social Welfare** decreased by 3.2% in General Program Operations (fund 101). This can be attributed to a \$138K carryforward to 2001. A similar carryforward did not occur for 2000.

**Student Academic Development** increased by 11.9% due to a \$149K increase in General Programs Operations (fund 101) largely attributed to allocations from the Vice Chancellor's Contingent Fund, the Undergraduate Initiative Funds, carryforward balances from 1998-90, and a \$103K increase in Minority & Disadvantaged Programs (fund 402).

## A7

**Academic Support** decreased by 5.8% in General Program Operations (fund 101). This can be attributed to an \$83K decrease in Sabbaticals and a \$30K increase in the Business Office carryforward.

**Public Service** increased by 18% basically due to an increase in Outreach & Continuing Education.

**Auxiliary Enterprises** decreased due to a change in the I&MT Supported Services Charge.

## A8

Sales Credits increased by 14% basically due to increased sales credits in Information and Media Technology.

Capital decreased by 8.1% in General Program Operations (fund 101). This can generally be attributed to the fund 101 carryforward to 2001.

## A9

Laboratory Modernization (fund 114) increased by 22% due to expenditures for prior year requisitions that rolled forward from 1999.

Industrial & Economic Development Research (118) increased by 29% due to increased awards.

Distinguished Professors (119) decreased by 23% due to the resignation of one of the WI Distinguished Professors.

Student Aid (107 & 173) increased by \$77K due to new funding in 1999-2000 for Study Abroad scholarships.

Debt Service (110) (See A-2)

Great Lakes Fish Study (181) decreased by 85% due to an unfilled position.

## A10

Federal Aid, Grants & Contracts - Research (fund 144) decreased by 6.3% basically due to decreased expenditures in Letters & Sciences.

Perkins Loans (fund 147) increase was due to an exceptionally low loan disbursement in 1999.

Federal Indirect Costs (fund 150) increased by \$787K due to increased IDC earnings and the expenditure of the large cash balances carried forward from 1998-1999.

Distinguished Professors Matching (fund 182) decreased by \$92K due to the resignation of one of the Distinguished Professors and to the fact that some of the match in 2000 was in the form of Gifts-in-Kind rather than cash.

Gift Fund Income - Research decreased by 4.7% basically due to decreased fund 133 expenditures in the Graduate School and Letters & Sciences.

## A11

### Other Program Revenue

General Educational Administration increased by 26% due to increased expenses relating to commencement.

Administrative Affairs increased largely due to expenditures for classroom maintenance in Other Operating Receipts (fund 136).

Academic Affairs increase was due to the initial costs related to the installation of the Online Access Student Information System (OASIS).

Education increase was due to the increased activity in the Center for Charter Schools.

Engineering & Applied Science had increased activity in the CBU - Workshop Symposium Program.

**Graduate School** 193% increase is basically due to increases in the Student Services program, the International Studies & Programs General Administration and the addition of the Chinese Delegation program.

**Library** decreased the expenditures of Library find revenues by \$97K.

**Library & Information Science** increased expenditures in the Information Technology Lab.

**Nursing** decreased by \$142K basically in the Silver Spring Community Health Program.

**Student Academic Development** increase of 43% was basically due to increased expenditures in the academic Opportunity Center and the Pre-College Academy programs.

**UW Extension - Non-Credit Programming** decreased by 9.5% basically due to decreased expenditures in Engineering.

**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	Misc *	Total
<b>Divisions</b>										
Academic Units	108,261,714	3,563,413	3,165,229	26,080,442	141,070,798	135,050,800	784,943	5,388,702	(153,646)	141,070,799
General Educational Administration	2,644,791	278,517	160,683	546,573	3,630,564	3,541,052	131,332	(37,625)	(4,195)	3,630,564
Administrative Affairs	13,724,120	909,036	514,982	3,840,631	18,988,769	18,076,600	942,187	(229)	(29,789)	18,988,769
Student Affairs	4,793,882	151,205	63,370	1,390,742	6,399,199	6,199,318	7,972	197,558	(5,648)	6,399,199
Unit Wide	33,804,936	3,563,413	(3,442,918)	(31,858,387)	2,067,045	19,586			2,047,458	2,067,044
<b>Total</b>	<b>163,229,443</b>	<b>8,465,584</b>	<b>461,347</b>	<b>(0)</b>	<b>172,156,374</b>	<b>162,887,355</b>	<b>1,866,433</b>	<b>5,548,406</b>	<b>1,854,180</b>	<b>172,156,375</b>
				31,877,973						
<b>Academic Units</b>										
Academic Affairs - Vice Chancellor	2,137,427	(96,571)	1,491,490	620,406	4,152,752	3,869,314	11,210	288,520	(16,291)	4,152,753
Milwaukee Idea	0	0	418,500	15,520	434,020	107,694	3,515	322,810	0	434,020
Allied Health Professions	4,553,694	511,721	114,620	1,038,366	6,218,401	5,525,884	84,615	607,984	(82)	6,218,401
Architecture & Urban Planning	3,147,336	5,454	(44,262)	774,720	3,883,248	3,856,216	9,500	18,323	(792)	3,883,247
Business Administration	7,984,854	351,189	(338,374)	1,899,906	9,897,575	9,631,019	115	270,818	(4,377)	9,897,575
Education	6,906,180	184,569	361,744	1,645,360	9,097,853	8,761,360	19,784	321,109	(4,400)	9,097,853
Engineering & Applied Science	7,741,956	40,163	37,029	1,944,585	9,763,733	9,773,451	31,416	(34,814)	(6,320)	9,763,733
The Arts	7,683,349	453,562	(1,094)	1,836,215	9,972,032	9,328,736	37,249	608,852	(2,805)	9,972,032
Graduate School	4,591,197	398,873	924,622	1,143,007	7,057,699	6,505,069	120,840	440,915	(9,126)	7,057,699
Information & Media Technologies	6,235,256	275,091	1,153,682	1,589,171	9,253,200	8,934,645	195,973	165,616	(43,034)	9,253,199
Letters & Science	36,989,047	696,915	(831,411)	9,216,002	46,070,553	44,424,479	212,465	1,492,034	(58,424)	46,070,554
Library	7,184,059	242,088	164,871	1,035,469	8,626,487	8,451,750	7,973	174,092	(7,327)	8,626,487
Library & Information Science	1,120,168	46,995	54,399	272,530	1,494,092	1,425,561	150	67,637	744	1,494,092
Nursing	4,538,571	128,737	(88,958)	1,155,928	5,734,278	5,540,009	36,950	157,709	(390)	5,734,278
Social Welfare	2,661,983	(22,730)	13,004	628,932	3,281,189	3,138,906	3,412	138,735	135	3,281,188
Student Academic Development	1,970,291	310,488	(71,804)	456,080	2,665,055	2,368,293	9,617	286,900	245	2,665,055
University Outreach	698,607	(25,566)	139,814	266,421	1,079,276	1,158,649	158	(78,629)	(902)	1,079,276
Academic Support	2,117,739	62,435	(332,643)	541,827	2,389,358	2,249,767	0	140,091	(500)	2,389,358
	108,261,714	3,563,413	3,165,229	26,080,442	141,070,798	135,050,800	784,943	5,388,702	(153,646)	141,070,799

\* - Includes non-101/105 budget lapses and LOS adjustments, etc.

University of Wisconsin--Milwaukee

1999-2000 Financial Results

All Funds By Source and Division

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Divisions</b>					
Academic Units	\$135,050,800	\$3,964,827	\$23,707,478	\$21,340,485	\$184,063,590
General Educational Administration	3,541,052	0	115,314	142,711	3,799,076
Administrative Affairs	18,076,600	5,028,090	477,314	4,265,777	27,847,781
Student Affairs	6,199,318	1,115,792	61,410,044	35,334,223	104,059,377
Unit Wide	19,586	12,012,933	213,234	11,290	12,257,042
<b>Total</b>	<b>\$162,887,355</b>	<b>\$22,121,642</b>	<b>\$85,923,384</b>	<b>\$61,094,486</b>	<b>\$332,026,867</b>

(9,999)

<b>Academic Units</b>					
Academic Affairs - Vice Chanc.	3,869,314	252	7,949	578,363	4,455,878
Milwaukee Idea	107,694	0	0	0	107,694
Allied Health Professions	5,525,884	0	699,972	802,171	7,028,027
Architecture & Urban Planning	3,856,216	10,124	256,661	155,206	4,278,207
Business Administration	9,631,019	83,771	1,015,574	1,605,107	12,335,471
Education	8,761,360	10,192	3,251,842	1,396,311	13,419,705
Engineering & Applied Science	9,773,451	0	2,249,752	250,584	12,273,787
Fine Arts	9,328,736	1	433,366	683,281	10,445,384
Graduate School	6,505,069	1,169,885	3,545,024	1,231,675	12,451,652
Information Technology	8,934,645	0	75,904	273,019	9,283,568
Letters & Science	44,424,479	38,600	7,237,514	3,256,024	54,956,617
Library	8,451,750	0	117,154	101,292	8,670,195
Library & Information Science	1,425,561	0	92,355	235,547	1,753,463
Nursing	5,540,009	94,822	896,145	121,170	6,652,145
Social Welfare	3,138,906	0	1,837,870	340,192	5,316,968
Student Academic Development	2,368,293	0	1,301,569	374,668	4,044,530
Outreach & Continuing Education	1,158,649	2,557,181	686,022	9,935,875	14,337,727
Academic Support	2,249,767	0	2,804	0	2,252,571
	135,050,800	3,964,827	23,707,478	21,340,485	184,063,590

Related Schedules: A6 A9 A10 A11

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University of Wisconsin--Milwaukee

1999-2000 Financial Results

**All Funds By Source and Program**

	State Program Funds	Other State Funds	Extramural Support	Program Revenue	Total
<b>Primary Programs</b>					
Instruction	\$86,882,173	\$249	\$5,374,915	\$7,008,583	\$99,265,920
Research	\$8,477,006	\$30,228	\$12,506,676	\$414,361	21,428,272
Public Service	\$851,328	\$1,843,105	\$2,915,273	\$11,056,021	16,665,727
	96,210,507	1,873,583	20,796,864	18,478,965	137,359,918
<b>Support Programs</b>					
Academic Support	32,033,127	928,044	409,887	797,058	34,168,116
Student Services	11,528,494	0	2,293,981	16,750,779	30,573,254
Student Aid	43,821	2,278,992	61,608,180	248,526	64,179,519
Physical Plant	11,458,056	5,028,090	184,590	148,281	16,819,017
Institutional Support	11,613,349	0	563,728	816,814	12,993,891
	66,676,849	8,235,126	65,060,366	18,761,457	158,733,798
<b>Education &amp; General Expenditures</b>	162,887,355	10,108,709	85,857,229	37,240,422	296,093,716
Auxiliary Enterprises	0	0	66,154	23,854,064	23,920,218
Debt Service on Academic Buildings		12,012,933			12,012,933
<b>Total</b>	<b>\$162,887,355</b>	<b>\$22,121,642</b>	<b>\$85,923,384</b>	<b>\$61,094,486</b>	<b>\$332,026,867</b>

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University of Wisconsin--Milwaukee

1999-2000 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	\$113,208,471	\$2,041,916	\$11,424,287	\$19,420,883	\$146,095,558
Fringe Benefits	\$31,877,973	\$659,944	\$2,535,419	\$4,387,168	39,460,504
	145,086,445	2,701,860	13,959,706	23,808,051	185,556,062
<b>Supplies, Services &amp; Sales Credits</b>					
Supplies & Services	27,865,847	6,218,033	9,077,245	40,892,630	84,053,755
Sales Credits	(14,196,714)	(1,005,711)	(4,980)	(7,062,840)	(22,270,246)
	13,669,133	5,212,322	9,072,265	33,829,790	61,783,509
<b>Capital</b>	4,087,856	5,195	829,500	1,129,373	6,051,924
<b>Student Aid</b>	43,922	2,189,332	61,729,695	251,322	64,214,271
<b>Special Purpose</b>	0	0	332,217	422,086	754,303
<b>Debt Service</b>					
On Academic Facilities	0	12,012,933	0	0	12,012,933
On Auxiliary Facilities	0	0	0	1,653,866	1,653,866
	0	12,012,933	0	1,653,866	13,666,798
<b>Total</b>	\$162,887,356	\$22,121,642	\$85,923,383	\$61,094,486	\$332,026,868

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University of Wisconsin--Milwaukee

1999-2000 Financial Results

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

	Total	Salaries	Fringe Benefits	Supply & Expense	Capital Aids & Spec. Purp.
<b>Primary Programs</b>					
Instruction	\$99,265,919	\$69,292,030	\$18,743,593	\$10,515,165	\$715,132
Research	21,428,271	12,167,782	\$2,719,001	5,571,567	969,920.78
Public Service	16,665,727	5,297,064	\$1,386,249	9,868,285	114,128.36
	137,359,917	86,756,876	22,848,843	25,955,017	1,799,181
<b>Support Programs</b>					
Academic Support	34,168,116	22,646,878	6,128,316	1,746,796	3,646,125.73
Student Services	30,573,254	14,965,932	3,960,533	10,609,227	1,037,561.77
Student Aid	64,179,519	33,104	151,020	0	63,995,396
Physical Plant	16,819,018	7,401,072	2,427,782	6,930,828	59,335.16
Institutional Support	12,993,891	8,257,680	2,594,355	1,740,322	401,534.09
	158,733,797	53,304,666	15,262,005	21,027,174	69,139,953
<b>Educ &amp; Genrl Exp</b>	296,093,714	140,061,542	38,110,848	46,982,191	70,939,134
Auxiliary Enterprises	23,920,218	6,085,630	1,257,942	14,749,704	1,826,942
Debt Serv on Acad Bldg	12,012,933				12,012,933
<b>Total</b>	\$332,026,865	\$146,147,172	\$39,368,790	\$61,731,895	\$84,779,008

**State Program Funds By Division and Program**

	Total	Instruction	Research	Public Service	Academic Support	Student Services	Student Aid	Auxiliary Enterprises	Physical Plant	Institutional Support
<b>Divisions</b>										
Academic Units	\$135,050,800	\$86,635,514	\$8,456,781	\$821,180	\$31,495,819	\$5,079,386	\$0	\$0	\$79,137	\$2,482,983
General Educational Administration	3,541,052	62,371	2,155	28,519	182,133	451,415	0	0	0	2,814,459
Administrative Affairs	18,076,600	184,288	18,070	1,629	355,177	24,416	0	0	11,378,919	6,114,102
Student Affairs	6,199,318	0	0	0	0	5,973,277	43,821	0	0	182,220
Unit Wide	19,586	0	0	0	0	0	0	0	0	19,586
<b>Total</b>	<b>\$162,887,358</b>	<b>\$86,882,173</b>	<b>\$8,477,006</b>	<b>\$851,328</b>	<b>\$32,033,129</b>	<b>\$11,528,494</b>	<b>\$43,821</b>	<b>\$0</b>	<b>\$11,458,056</b>	<b>\$11,613,349</b>
<b>Academic Units</b>										
Academic Affairs - Vice Chanc.	3,869,314	644,836	194,172	168	598,939	286,145	0	0	0	2,145,053
Milwaukee Idea	107,694	47,991	24,554	19,263	15,887	0	0	0	0	0
Allied Health Professions	5,525,884	4,627,844	0	0	898,040	0	0	0	0	0
Architecture & Urban Planning	3,856,216	2,887,289	120,748	0	848,179	0	0	0	0	0
Business Administration	9,631,019	7,689,562	268,301	5,228	1,667,928	0	0	0	0	0
Education	8,761,360	7,185,574	133,117	11,144	1,431,525	0	0	0	0	0
Engineering & Applied Science	9,773,451	7,528,496	1,144,380	31	959,444	141,100	0	0	0	0
Fine Arts	9,328,736	7,975,773	1,736	47,709	1,303,518	0	0	0	0	0
Graduate School	6,505,069	103,418	4,359,185	0	1,094,742	947,724	0	0	0	0
Information Technology	8,934,645	276,115	229,252	158,884	6,226,527	1,533,462	0	0	79,137	431,267
Letters & Science	44,424,479	39,687,550	1,483,937	233,557	3,019,435	0	0	0	0	0
Library	8,451,750	0	0	0	8,451,750	0	0	0	0	0
Library & Information Science	1,425,561	1,080,653	0	0	344,909	0	0	0	0	0
Nursing	5,540,009	3,988,974	298,775	0	1,252,259	0	0	0	0	0
Social Welfare	3,138,906	2,440,804	198,623	0	499,478	0	0	0	0	0
Student Academic Development	2,368,293	468,003	0	0	0	1,900,290	0	0	0	0
Outreach & Continuing Education	1,158,649	0	0	345,195	636,127	270,665	0	0	0	(93,338)
Academic Support	2,249,767	2,634	0	0	2,247,133	0	0	0	0	0
	135,050,800	86,635,514	8,456,781	821,180	31,495,819	5,079,386	0	0	79,137	2,482,983

**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	135,050,800	95,210,299	26,080,442	20,483,005	(10,675,668)	\$3,952,722
General Educational Administration	3,541,051	1,979,562	546,573	1,101,978	(116,595)	29,534
Administrative Affairs	18,076,600	11,486,832	3,840,631	5,714,145	(3,069,138)	104,129
Student Affairs	6,199,318	4,531,779	1,390,742	566,718	(335,314)	45,394
Unit Wide	19,586	0	19,586	0	0	0
<b>Total</b>	<b>162,887,357</b>	<b>113,208,472</b>	<b>31,877,973</b>	<b>27,865,847</b>	<b>(14,196,714)</b>	<b>\$4,131,779</b>

**Academic Units**

Academic Affairs - Vice Chanc.	3,869,314	2,509,829	620,406	827,296	(88,218)	0
Milwaukee Idea	107,694	77,958	15,520	14,217	0	0
Allied Health Professions	5,525,884	3,723,400	1,038,366	591,702	(1,292)	173,708
Architecture & Urban Planning	3,856,216	2,817,730	774,720	258,930	(264)	5,100
Business Administration	9,631,019	7,364,907	1,899,906	368,456	(2,250)	0
Education	8,761,360	6,364,354	1,645,360	752,931	(11,433)	10,149
Engineering & Applied Science	9,773,451	7,133,930	1,944,585	617,565	(5,690)	83,060
Fine Arts	9,328,736	6,648,092	1,836,215	833,769	(3,167)	13,828
Graduate School	6,505,069	4,325,298	1,143,007	926,270	(8,060)	118,555
Information Technology	8,934,645	6,107,874	1,589,171	9,500,898	(8,693,088)	429,791
Letters & Science	44,424,479	32,357,039	9,216,002	2,572,348	(106,328)	385,418
Library	8,451,750	3,905,635	1,035,469	832,275	(24,328)	2,702,699
Library & Information Science	1,425,561	1,057,374	272,530	95,657	0	0
Nursing	5,540,009	4,063,881	1,155,928	361,624	(41,424)	0
Social Welfare	3,138,906	2,353,197	628,932	183,237	(26,460)	0
Student Academic Development	2,368,293	1,640,815	456,080	275,281	(3,796)	(87)
Outreach & Continuing Education	1,158,649	983,215	266,421	1,280,920	(1,402,408)	30,502
Academic Support	2,249,767	1,775,770	541,827	189,630	(257,460)	0
	<b>135,050,800</b>	<b>95,210,299</b>	<b>26,080,442</b>	<b>20,483,005</b>	<b>(10,675,668)</b>	<b>3,952,722</b>

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University of Wisconsin--Milwaukee

1999-2000 Financial Results

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

	Total	Salaries	Fringe Benefits	Supply & Expense	Sales Credits	Capital Aids & Spec. Purp.
<b>Primary Programs</b>						
Instruction	\$86,882,173	\$63,366,628	\$17,404,898	\$5,707,271	(\$151,181)	\$554,558
Research	8,477,005	5,895,664	1,517,756	853,376	(11,852)	\$222,061
Public Service	851,328	509,273	144,745	197,311	0	\$0
	96,210,506	69,771,565	19,067,398	6,757,957	(163,033)	776,619
<b>Support Programs</b>						
Academic Support	32,033,127	21,599,183	5,894,618	10,494,667	(9,107,444)	3,152,103
Student Services	11,528,494	6,752,849	2,045,480	3,125,016	(439,798)	44,948
Student Aid	43,821	0	0	0	0	43,821
Physical Plant	11,458,056	7,339,801	2,419,443	3,088,680	(1,432,098)	42,229
Institutional Support	11,613,349	7,745,073	2,451,034	4,399,526	(3,054,341)	72,058
	66,676,848	43,436,906	12,810,575	21,107,889	(14,033,681)	3,355,159
<b>Educ &amp; Genrl Exp</b>	162,887,355	113,208,471	31,877,973	27,865,847	(14,196,714)	4,131,778
<b>Auxiliary Enterprises</b>	0	0	0	0	0	0
<b>Total</b>	\$162,887,355	\$113,208,471	\$31,877,973	\$27,865,847	(\$14,196,714)	\$4,131,778

## Appendix A

### University of Wisconsin - Milwaukee 1999-2000 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 that report to the Vice Chancellor. This includes all the schools and colleges, the Library, Information & Media Technology, Milwaukee Idea, and the administrative, instructional support and program units in the Academic Affairs Division.

**Auxiliary Operations** - An auxiliary operation or auxiliary enterprise is a self-supporting program that exists to furnish goods and services to students, faculty or staff, and which charges a fee that is directly related, although not necessarily equal to the costs of service. The fund numbers are 128 - Operations and 123 - related Debt Service.

**Capital** - All payments for non-consumable equipment with a unit cost over \$5,000 plus all library books and some minor remodeling projects under \$30,000.

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

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

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

**General Education Administration** - Includes 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 Programs 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.

**OASIS** - Online Access Student Information System

**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), Great Lakes Fish Study (fund 181), Grants for Study Abroad (fund 172) and Solid Waste Research & Exp. (fund 190).

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

- a. **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 program.
- 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 program.
- 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.

**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 Programs 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 Programs 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 Programs Operations - Extension
Fund 107	Student Aid
Fund 109	Utilities and Heating
Fund 110	Debt Service - Academic Buildings
Fund 173	Grants for Study Abroad
Fund 181	Great Lakes Fish Study
Fund 190	Solid Waste Research & Exp
* 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

\* Also includes Minority Doctoral Student Loan funds.