



Legislative Fiscal Bureau

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TO: Members
Legislative Council Study Committee on the Future of the UW System

FROM: Dave Loppnow and Erin Probst

SUBJECT: UW System Budget and Funding Overview

This document provides background information on the UW System's budget and funding. The data shown in the tables and attachments comes from data published by UW System in the UW Redbook, the Office of Policy Analysis and Research, and program revenue (PR) balances reports, and from the Legislative Fiscal Bureau.

UW System Revenues

Table 1 shows the UW System fiscal year 2023-24 revenues by fund source. The operating budget totals \$7,532.4 million, of which \$1,314.9 million, or 17.5%, is funded from state general purpose revenue (GPR). The largest GPR appropriations are for general program operations (\$1,012.3 million) and debt service (\$198.1 million).

Not all funding listed in the table is available for discretionary use by the Regents to support university programs. Significant amounts are dedicated to specific purposes such as: (1) federal grants, contracts, and appropriations, including funding for research and student financial aid (\$1,605.5 million); (2) auxiliary operations for activities such as dormitories, athletics, and student centers (\$1,073.4 million); (3) gifts and trust income (\$828.6 million); and (4) state-funded debt service payments (\$198.1 million). Indirect cost reimbursements are federal monies for indirect costs related to grants and contracts, which are primarily received by UW Madison. Operational receipts are fees for services and include fees charged for non-credit outreach programs. Services provided to hospital authority includes payment for services articulated in an agreement between the UW Hospitals and Clinics Authority and the Board of Regents to lease on-campus facilities, including the UW Hospital.

TABLE 1**Revenues by Fund Source, 2023-24**

<u>Source of Funds</u>	<u>Amount</u>	<u>Percent</u>
State GPR	\$1,314,902,807	17.5%
Tuition	1,774,195,332	23.6
Federal Grants and Contracts	1,605,529,987	21.3
Auxiliary Operations	1,073,436,555	14.3
Gifts and Trust Income	828,588,479	11.0
Operational Receipts	640,034,458	8.5
Indirect Cost Reimbursement	240,759,965	3.2
Services Provided to Hospital Authority	<u>55,000,000</u>	<u>0.7</u>
TOTAL	\$7,532,447,584	100.0%

Attachment 1 shows UW System revenues, by fund source, from fiscal year 1984-85 through 2023-24. In 1984-85, GPR was 41.8% of the UW System's budget; in 2023-24, GPR was 17.5% of the UW System's budget. Excluding debt service, GPR was 37.8% of the UW System's budget in 1984-85, and 14.8% in 2023-24.

Attachment 2 shows full-time equivalent (FTE) students in each year from 1984-85 through 2023-24, as well as total GPR, GPR excluding debt service, and tuition revenue per FTE student in each year. FTE students includes all students - undergraduate, graduate, and professional.

UW System Operating Budget

Table 2 shows the 2023-24 UW System all funds budget by program.

TABLE 2**All Funds Budget By Program, 2023-24**

Instruction	\$1,594,192,448
Financial Aid	1,075,836,726
Research	1,584,537,756
Student Services	708,990,588
Auxiliary Operations	520,864,525
Academic Support	510,357,979
Physical Plant	491,607,104
Public Service	357,689,834
Institutional Support	416,558,405
Debt Service on Academic Buildings	198,072,400
Hospitals	55,000,000
Farm Operations	<u>18,739,819</u>
Total	\$7,532,447,584

The University combines its GPR allocation with money received from tuition and a portion of federal indirect cost reimbursements and operational receipts to create a pool of funds that it uses to fund its general program operations. This pool is known as the "GPR/fees pool." The GPR/fees pool excludes tuition generated by differential tuition and self-supporting programs. In 2023-24, the University had a GPR/fees pool operations budget of \$3.09 billion. Attachment 3 shows the GPR/fees pool (GPR/Tuition) budget by program every five years from 1988-89 through 2023-24. Attachment 4 defines the categories shown in Table 2 and Attachment 3.

Building Program

Building program projects with a cost exceeding \$2.0 million (\$1.0 million prior to 2023 Act 19) are required to be enumerated. To enumerate a project, the Legislature lists the project title, budget, and funding sources in a non-statutory provision enacted as part of the biennial budget bill. The budget bill also authorizes the related bonding and other funding. In addition, separate legislation can be enacted to modify the biennial state building program that is included in the budget act. Table 3 shows total building program enumerations for UW System capital projects (excluding all agency projects) by funding source in each biennium since 2005-07. Over the last 10 biennia, the Legislature has enumerated \$7.7 billion of capital projects for the UW System. Any subsequent adjustments to these enumerations are not shown in Table 3.

TABLE 3

**UW System Enumerated Capital Projects, by Fund Source
2005-07 to 2023-25 (in Millions)**

	Segregated Revenue (GPR Cash)	New General Obligation Bonds		Existing Bonds	Agency Operating Funds	Gifts, Grants & Other	Total
		GPR	PR				
2005-07	\$0.0	\$257.9	\$211.5	\$50.0	\$0.0	\$200.5	\$719.9
2007-09	0.0	208.6	314.4	12.2	16.3	107.5	659.0
2009-11	0.0	314.5	494.0	87.7	10.0	200.7	1,107.0
2011-13	0.0	122.9	167.6	46.7	19.4	63.9	420.5
2013-15	0.0	238.8	343.2	2.0	55.2	64.7	703.8
2015-17	0.0	86.2	0.0	228.0	46.1	91.6	451.9
2017-19	0.0	210.9	55.0	49.1	6.5	2.2	323.7
2019-21	0.0	471.5	385.3	0.0	69.7	99.1	1,025.6
2021-23	0.0	540.6	33.9	21.1	0.0	33.1	628.7
2023-25	<u>950.3</u>	<u>0.0</u>	<u>215.1</u>	<u>144.4</u>	<u>167.4</u>	<u>150.0</u>	<u>1,627.3</u>
Total	\$950.3	\$2,451.9	\$2,220.0	\$641.2	\$390.6	\$1,013.3	\$7,667.4

Enumerated projects for all other state agencies from 2005-07 through 2023-25 totaled \$3.0 billion. All agency projects, which are separate from the enumerated projects and fund facility and utility repair and renovation, health and safety, maintenance, and energy conservation for state facilities, including those of the UW System, were provided \$3.7 billion through the building programs from 2005-07 through 2023-25.

Program Revenue Balances

All of the UW System's program revenue (PR) appropriations are continuing appropriations. This means that unspent balances can be carried over from one year to the next. The UW System retains interest earnings associated with balances in its PR appropriations, unlike most other state agencies.

In April, 2013, legislators became aware that the UW System had program revenue appropriation balances totaling over \$1 billion as of June 30, 2012. In particular, attention was drawn to the tuition balance, which was growing while at the same time tuition rates were being increased annually.

To ensure future monitoring of the UW's PR balances, the 2013-15 biennial budget act (2013 Act 20) required the Board of Regents to develop a methodology for the calculation of PR balances and to submit an annual report to the Joint Legislative Audit Committee and Joint Committee on Finance showing PR balances by institution and category. Attachment 5 shows PR balances held by fund source from June 30, 2013, through June 30, 2023, as reported by the Board of Regents. Attachment 6 shows unrestricted PR balances by institution in 2013 and 2023 and Attachment 7 shows restricted PR balances by institution in 2013 and 2023.

Additionally, the Legislature included provisions in 2013 Act 20 and each of the next three biennial budget acts prohibiting increases in resident undergraduate tuition rates. During the tuition freeze, UW System partially funded compensation and fringe benefit increases using tuition reserves. Act 20 also required the UW System to transfer a portion of its PR balances (\$58.3 million) to the Higher Educational Aids Board (HEAB) to fund the Wisconsin Grant program for UW students in 2013-14, and fund a number of initiatives that had been included in the Governor's budget bill with PR balances instead of with new GPR as initially proposed (\$31.2 million).

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Attachments

ATTACHMENT 1

UW Budgeted Revenues: 1984-85 through 2023-24, By Fund Source (\$ in Millions)

	<u>State GPR</u>		<u>Tuition</u>	<u>Federal Grants & Contracts</u>	<u>Gifts & Trust</u>	<u>Other*</u>	<u>Total</u>
	<u>Operations</u>	<u>Debt Service</u>					
1984-85							
Amount	\$514.4	\$53.9	\$189.4	\$193.8	\$55.1	\$355.8	\$1,362.4
% of Total	37.8%	3.9%	13.9%	14.2%	4.0%	26.2%	100.0%
1985-86							
Amount	\$542.5	\$57.5	\$214.2	\$223.0	\$77.2	\$378.5	\$1,492.9
% of Total	36.3%	3.9%	14.3%	14.9%	5.2%	25.4%	100.0%
1986-87							
Amount	\$549.5	\$58.6	\$244.6	\$233.8	\$83.7	\$410.3	\$1,580.5
% of Total	34.8%	3.7%	15.5%	14.8%	5.3%	25.9%	100.0%
1987-88							
Amount	\$579.2	\$58.9	\$255.2	\$252.2	\$93.2	\$462.1	\$1,700.8
% of Total	34.0%	3.5%	15.0%	14.8%	5.5%	27.2%	100.0%
1988-89							
Amount	\$605.2	\$58.1	\$267.0	\$263.2	\$101.8	\$487.3	\$1,782.6
% of Total	33.9%	3.3%	15.0%	14.8%	5.7%	27.3%	100.0%
1989-90							
Amount	\$650.7	\$56.4	\$288.5	\$283.0	\$113.5	\$542.5	\$1,934.6
% of Total	33.7%	2.9%	14.9%	14.6%	5.9%	28.0%	100.0%
1990-91							
Amount	\$690.9	\$57.2	\$306.8	\$291.4	\$137.6	\$588.1	\$2,072.0
% of Total	33.3%	2.8%	14.8%	14.1%	6.6%	28.4%	100.0%
1991-92							
Amount	\$702.4	\$57.1	\$322.4	\$299.6	\$154.9	\$638.7	\$2,175.1
% of Total	32.3%	2.6%	14.8%	13.8%	7.1%	29.4%	100.0%
1992-93							
Amount	\$745.2	\$50.9	\$340.0	\$335.2	\$165.7	\$692.7	\$2,329.7
% of Total	32.0%	2.2%	14.6%	14.4%	7.1%	29.7%	100.0%
1993-94							
Amount	\$757.4	\$65.6	\$356.8	\$351.2	\$179.4	\$716.5	\$2,426.9
% of Total	31.2%	2.7%	14.7%	14.5%	7.4%	29.5%	100.0%
1994-95							
Amount	\$800.9	\$56.1	\$371.2	\$374.8	\$199.8	\$742.7	\$2,545.5
% of Total	31.5%	2.2%	14.6%	14.7%	7.8%	29.2%	100.0%
1995-96							
Amount	\$785.1	\$65.1	\$385.8	\$438.6	\$221.4	\$773.9	\$2,669.9
% of Total	29.4%	2.4%	14.5%	16.4%	8.3%	29.0%	100.0%
1996-97							
Amount	\$781.4	\$63.0	\$400.0	\$436.5	\$267.9	\$531.3	\$2,480.1
% of Total	31.5%	2.6%	16.1%	17.6%	10.8%	21.4%	100.0%

	<u>State GPR</u>		<u>Tuition</u>	<u>Federal Grants & Contracts</u>	<u>Gifts & Trust</u>	<u>Other*</u>	<u>Total</u>
	<u>Operations</u>	<u>Debt Service</u>					
1997-98							
Amount	\$807.3	\$72.5	\$430.3	\$459.3	\$269.4	\$568.2	\$2,607.0
% of Total	31.0%	2.8%	16.5%	17.6%	10.3%	21.8%	100.0%
1998-99							
Amount	\$842.1	\$68.5	\$451.4	\$479.1	\$267.3	\$613.4	\$2,721.8
% of Total	30.9%	2.5%	16.6%	17.6%	9.8%	22.6%	100.0%
1999-00							
Amount	\$872.6	\$88.5	\$493.7	\$517.7	\$297.9	\$651.9	\$2,922.3
% of Total	29.9%	3.0%	16.9%	17.7%	10.2%	22.3%	100.0%
2000-01							
Amount	\$954.6	\$80.3	\$522.2	\$554.3	\$320.4	\$691.9	\$3,123.7
% of Total	30.6%	2.6%	16.7%	17.7%	10.3%	22.1%	100.0%
2001-02							
Amount	\$962.7	\$94.6	\$570.1	\$589.6	\$355.4	\$741.4	\$3,313.8
% of Total	29.0%	2.9%	17.2%	17.8%	10.7%	22.4%	100.0%
2002-03							
Amount	\$989.9	\$90.6	\$625.0	\$624.7	\$387.0	\$779.4	\$3,496.7
% of Total	28.3%	2.6%	17.9%	17.9%	11.0%	22.3%	100.0%
2003-04							
Amount	\$903.5	\$99.3	\$714.1	\$705.6	\$415.4	\$831.0	\$3,668.9
% of Total	24.6%	2.7%	19.5%	19.2%	11.3%	22.7%	100.0%
2004-05							
Amount	\$893.1	\$99.8	\$807.1	\$772.7	\$442.3	\$867.8	\$3,882.8
% of Total	23.0%	2.6%	20.8%	19.9%	11.4%	22.3%	100.0%
2005-06							
Amount	\$871.1	\$120.3	\$860.0	\$902.4	\$470.5	\$906.1	\$4,130.4
% of Total	21.1%	2.9%	20.8%	21.8%	11.4%	22.0%	100.0%
2006-07							
Amount	\$925.4	\$119.5	\$909.2	\$907.5	\$486.4	\$967.3	\$4,315.3
% of Total	21.4%	2.8%	21.1%	21.0%	11.3%	22.4%	100.0%
2007-08							
Amount	\$994.0	\$134.4	\$939.5	\$938.5	\$519.8	\$1,007.3	\$4,533.5
% of Total	21.9%	3.0%	20.7%	20.7%	11.5%	22.2%	100.0%
2008-09							
Amount	\$1,052.2	\$137.6	\$981.0	\$976.2	\$537.9	\$1,046.9	\$4,731.8
% of Total	22.3%	2.9%	20.7%	20.6%	11.4%	22.1%	100.0%
2009-10							
Amount	\$988.3	\$151.5	\$1,051.4	\$881.4	\$572.3	\$1,109.4	\$4,754.3
% of Total	20.8%	3.2%	22.1%	18.5%	12.1%	23.3%	100.0%
2010-11							
Amount	\$1,023.9	\$155.4	\$1,111.7	\$1,607.9**	\$573.1	\$1,119.1	\$5,591.1
% of Total	18.3%	2.8%	19.9%	28.8%	10.2%	20.0%	100.0%

	State GPR		Tuition	Federal Grants & Contracts	Gifts & Trust	Other*	Total
	Operations	Debt Service					
2011-12							
Amount	\$903.1	\$98.4	\$1,209.0	\$1,641.7	\$574.4	\$1,162.6	\$5,589.2
% of Total	16.1%	1.8%	21.6%	29.4%	10.3%	20.8%	100.0%
2012-13							
Amount	\$930.5	\$204.7	\$1,277.4	\$1,693.4	\$580.8	\$1,214.5	\$5,901.3
% of Total	15.7%	3.5%	21.7%	28.7%	9.8%	20.6%	100.0%
2013-14							
Amount	\$915.5	\$235.9	\$1,318.9	\$1,673.5	\$574.3	\$1,279.0	\$5,997.1
% of Total	15.3%	3.9%	22.0%	27.9%	9.6%	21.3%	100.0%
2014-15							
Amount	\$933.1	\$245.1	\$1,349.0	\$1,665.0	\$572.8	\$1,332.9	\$6,097.9
% of Total	15.3%	4.0%	22.1%	27.3%	9.4%	21.9%	100.0%
2015-16							
Amount	\$802.5	\$227.2	\$1,392.2	\$1,670.7	\$578.5	\$1,388.4	\$6,059.5
% of Total	13.2%	3.8%	23.0%	27.6%	9.5%	22.9%	100.0%
2016-17							
Amount	\$832.9	\$215.8	\$1,537.1	\$1,663.8	\$581.0	\$1,426.0	\$6,256.6
% of Total	13.3%	3.5%	24.5%	26.6%	9.3%	22.8%	100.0%
2017-18							
Amount	\$840.4	\$223.2	\$1,510.0	\$1,603.5	\$582.4	\$1,464.3	\$6,223.8
% of Total	13.5%	3.6%	24.2%	25.76%	9.36%	23.53%	100.0%
2018-19							
Amount	\$904.5	\$218.6	\$1,534.1	\$1,563.7	\$646.4	\$1,481.2	\$6,348.5
% of Total	14.2%	3.4%	24.2%	24.6%	10.2%	23.3%	100.0%
2019-20							
Amount	\$936.2	\$219.3	\$1,548.0	\$1,425.5	\$617.9	\$1,634.8	\$6,381.7
% of Total	14.3%	3.4%	24.3%	22.3%	9.7%	25.6%	100.0%
2020-21							
Amount	\$963.5	\$219.0	\$1,574.8	\$1,438.1	\$733.7	\$1,610.2	\$6,539.3
% of Total	14.7%	3.4%	24.1%	22.0%	11.2%	24.6%	100.0%
2021-22							
Amount	\$1,005.9	\$205.9	\$1,587.8	\$1,424.5	\$727.4	\$1,620.9	\$6,572.4
% of Total	15.3%	3.1%	24.2%	21.7%	11.1%	24.6%	100.0%
2022-23							
Amount	\$1,027.1	\$211.4	\$1,659.0	\$1,427.2	\$747.0	\$1,803.1	\$6,874.7
% of Total	14.9%	3.1%	24.1%	20.8%	10.9%	26.2%	100.0%
2023-24							
Amount	\$1,116.8	\$198.1	\$1,774.2	\$1,605.5	\$828.6	\$2,009.2	\$7,532.4
% of Total	14.9%	2.6%	23.5%	21.3%	11.0%	26.7%	100.0%

*Includes auxiliary enterprises, indirect cost reimbursements, operational receipts, revenue from the University Hospitals (prior to 1996-97), and hospital authority payments (in 1996-97 and later).

**Beginning in 2010-11, federal financial aid loans were delivered to students through the institution, rather than through private lenders, which resulted in a significant increase in the amounts shown as federal grants and contracts.

ATTACHMENT 2

Total UW System Enrollment, Budgeted GPR, and Tuition per FTE Student 1984-85 through 2023-24

	Fall Enrollment (FTEs)	State GPR		State GPR Excluding Debt Service		Tuition		CPI-U*
		Total (in Millions)	Per FTE Student	Total (in Millions)	Per FTE Student	Total (in Millions)	Per FTE Student	
1984-85	138,044	\$568.3	\$4,117	\$514.4	\$3,726	\$189.4	\$1,372	4.3%
1985-86	139,471	600.0	4,302	542.5	3,890	214.2	1,536	3.6
1986-87	139,372	608.1	4,363	549.5	3,943	244.6	1,755	1.9
1987-88	136,722	638.1	4,667	579.2	4,236	255.2	1,867	3.7
1988-89	137,220	663.3	4,834	605.2	4,410	267.0	1,946	4.1
1989-90	135,117	707.1	5,233	650.7	4,816	288.5	2,135	4.8
1990-91	134,909	748.1	5,545	690.9	5,121	306.8	2,274	5.4
1991-92	134,512	759.5	5,646	702.4	5,222	322.4	2,397	4.2
1992-93	128,412	796.1	6,200	745.2	5,803	340.0	2,648	3.0
1993-94	126,961	823.0	6,482	757.4	5,966	356.8	2,810	3.0
1994-95	126,025	857.0	6,800	800.9	6,355	371.2	2,945	2.6
1995-96	126,480	850.2	6,722	785.1	6,207	385.8	3,051	2.8
1996-97	126,605	844.4	6,670	781.4	6,172	400.0	3,159	2.9
1997-98	127,374	879.8	6,907	807.3	6,338	430.3	3,378	2.3
1998-99	127,768	910.6	7,127	842.1	6,591	451.4	3,533	1.6
1999-00	128,156	961.1	7,499	872.6	6,809	493.7	3,852	2.2
2000-01	130,986	1,034.9	7,901	954.6	7,288	522.2	3,987	3.4
2001-02	131,837	1,057.3	8,020	962.7	7,302	570.1	4,324	2.8
2002-03	140,001	1,080.5	7,718	989.9	7,071	625.0	4,465	1.6
2003-04	141,500	1,002.8	7,087	903.5	6,385	714.1	5,047	2.3
2004-05	142,209	992.9	6,982	893.1	6,280	807.1	5,675	2.7
2005-06	144,298	991.4	6,870	871.1	6,037	860.0	5,960	3.4
2006-07	144,814	1,044.9	7,215	925.4	6,390	909.2	6,278	3.2
2007-08	147,956	1,128.4	7,627	994.0	6,718	939.5	6,350	2.9
2008-09	149,493	1,189.8	7,959	1,052.2	7,038	981.0	6,562	3.8
2009-10	153,193	1,139.8	7,440	988.3	6,451	1,051.4	6,863	-0.4
2010-11	156,039	1,179.3	7,558	1,023.9	6,562	1,111.7	7,125	1.6
2011-12	155,163	1,001.5	6,455	903.1	5,820	1,209.0	7,792	3.2
2012-13	154,843	1,135.2	7,331	930.5	6,009	1,277.4	8,250	2.1
2013-14	153,252	1,151.4	7,513	915.5	5,974	1,318.9	8,606	1.5
2014-15	152,773	1,178.2	7,712	933.1	6,108	1,349.0	8,830	1.6
2015-16	150,832	1,029.7	6,827	802.5	5,320	1,392.2	9,230	0.1
2016-17	148,170	1,048.7	7,078	832.9	5,621	1,537.1	10,374	1.3
2017-18	146,909	1,063.6	7,130	840.4	5,721	1,510.0	10,278	2.1
2018-19	145,554	1,123.1	7,697	904.5	6,214	1,534.1	10,540	2.4
2019-20	142,906	1,155.5	8,086	936.2	6,551	1,548.0	10,832	1.8
2020-21	140,289	1,182.5	8,429	963.5	6,868	1,574.8	11,225	1.2
2021-22	137,123	1,211.7	8,837	1,005.9	7,336	1,587.8	11,580	4.7
2022-23	135,276	1,238.5	9,155	1,027.1	7,592	1,659.0	12,264	8.0
2023-24	136,643	1,314.9	9,623	1,116.8	8,173	1,774.2	12,984	4.1
2023-24 over 1984-85								
Amount	-1,401	\$746.6	\$5,506	\$602.4	\$4,447	\$1,584.8	\$11,612	
Percent	-1.5%	131.4%	133.7%	117.2%	119.4%	836.7%	846.4%	193.4%

*Percent change in the average CPI-U for calendar years 1984 through 2023.

ATTACHMENT 3

UW System GPR/Tuition Budget By Program, Select Years 1988-89 through 2023-24

	1988-89		1993-94		1998-99		2003-04	
	<u>Funding</u>		<u>Funding</u>		<u>Funding</u>		<u>Funding</u>	
Instruction	\$447,680,557	48.1%	\$569,196,640	48.2%	\$644,412,472	47.3%	\$811,505,360	47.2%
Financial Aid	5,681,600	0.6	7,000,935	0.6	8,215,435	0.6	12,308,835	0.7
Research	41,467,925	4.5	54,253,707	4.6	60,364,572	4.5	72,291,604	4.2
Student Services	51,874,250	5.6	64,300,889	5.4	79,765,500	5.9	101,593,308	5.9
Academic Support	100,941,672	10.8	147,562,841	12.5	193,748,453	14.2	246,272,309	14.4
Physical Plant	103,839,742	11.2	119,790,673	10.2	137,832,770	10.1	169,490,817	9.9
Public Service	35,839,810	3.9	45,969,748	3.9	50,344,270	3.7	63,072,160	3.7
Institutional Support	77,239,809	8.3	97,693,509	8.3	111,571,609	8.2	133,284,355	7.8
Debt Service on								
Academic Buildings	58,116,400	6.2	65,635,100	5.6	68,540,700	5.0	99,268,800	5.8
Farm Operations	4,181,724	0.4	4,739,004	0.4	5,418,362	0.4	5,860,068	0.3
Hospitals	3,320,744	0.4	3,605,656	0.3	1,722,809	0.1	1,943,638	0.1
Auxiliary Enterprises	101,018	0.0	64,617	0.0	57,391	0.0	0	0.0
Total	\$930,285,251	100.0%	\$1,179,813,319	100.0%	\$1,361,994,343	100.0%	\$1,716,891,254	100.0%
	2008-09		2013-14		2018-19		2023-24	
	<u>Funding</u>		<u>Funding</u>		<u>Funding</u>		<u>Funding</u>	
Instruction	\$1,000,380,190	46.1%	\$1,096,357,487	44.4%	\$1,208,662,320	45.5%	\$1,293,535,208	41.9%
Financial Aid	18,625,872	0.9	53,043,867	2.2	70,049,574	2.6	179,972,964	5.8
Research	94,303,479	4.3	95,252,856	4.0	84,055,525	3.2	123,418,989	4.0
Student Services	126,020,142	5.8	136,687,798	5.5	151,278,848	5.7	194,644,146	6.3
Academic Support	290,684,182	13.4	317,954,827	12.9	355,384,075	13.4	418,061,165	13.5
Physical Plant	263,266,417	12.1	276,674,449	11.2	274,986,047	10.3	306,428,217	9.9
Public Service	75,993,598	3.5	77,505,453	3.1	71,710,650	2.7	83,076,850	2.7
Institutional Support	157,186,166	7.2	174,217,744	7.1	215,728,697	8.1	284,947,580	9.2
Debt Service on								
Academic Buildings	137,570,900	6.3	235,855,700	9.6	218,577,800	8.2	198,072,400	6.4
Farm Operations	6,706,634	0.3	6,753,734	0.3	6,794,322	0.3	6,940,620	0.2
Hospitals	0	0.0	0	0.0	0	0.0	0	0.0
Auxiliary Enterprises	0	0.0	0	0.0	0	0.0	0	0.0
Total	\$2,170,737,580	100.0%	\$2,470,303,915	100.0%	\$2,657,227,858	100.0%	\$3,089,098,139	100.0%

ATTACHMENT 4

Budgeted Expenditure Categories

The University assigns all of its budgeted expenditures to one of 11 programs described by the National Association of College and University Business Officers (NACUBO) in its Financial and Reporting Manual for Higher Education. The first three programs (instruction, research, and public service) are considered the primary activities of the University with all other programs supporting those activities. Under the NACUBO definitions, debt service payments for academic buildings are included in the physical plant category. However, UW System budget documents show debt service on academic buildings separately.

Instruction. All activities through which a student may earn credit toward a degree or certificate granted by the University. Expenditures for remedial instruction are also included even though these courses do not carry degree credit. This program also includes costs for curriculum development, departmental research, and public service not separately budgeted; course catalogs, bulletins, and timetables; computing costs charged back to users; library, media services, and special course fees; departmental computer labs; credit-bearing internships; recruitment and retention of instructional faculty; and the administration of study abroad programs. Instruction excludes: (a) all non-credit instruction other than remedial instruction; (b) separately budgeted academic advising; (c) separately budgeted course and curriculum development; (d) professional development for faculty members and sabbaticals; and (e) campus, college, or school-wide computer labs.

Research. All activities organized to produce research outcomes, whether commissioned by an external agency or funded by an institution's operating budget. Included are expenditures for individual and project research, as well as those of research institutes and centers. This also includes grants administration costs including proposal development and accounting services. Research excludes departmental research that is not separately budgeted.

Public Service. Activities that primarily benefit individuals or groups external to the institution and all non-credit instruction other than remedial instruction. This program includes community service programs, cooperative extension services, conferences, institutes, general advisory services, reference bureaus, radio and television, and consulting services. Radio and television broadcasts that primarily support instruction or are operated as a student service program are excluded.

Academic Support. Activities that primarily support the institution's instructional, research, and public service missions. These activities include: (a) the retention, preservation, and display of educational materials, generally in libraries or museums; (b) the provision of services that directly assist the academic functions of the institution, such as demonstration schools; (c) media, such as audiovisual services, and technology, such as computing support; (d) academic administration and personnel development; and (e) separately budgeted support for course and curriculum development.

Hospitals. This program was removed from the UW budget in 1996-97 due to the transfer of the UW Hospital and Clinics to a separate hospital authority. The moneys remaining in the budget represent expenditures by UW-Madison that are reimbursed by the University of Wisconsin Hospital and Clinics Authority.

Farm Operations. All activities that provide laboratory farm support including field stations.

Student Services. All activities whose primary purpose is to contribute to the emotional and physical well-being of students and their intellectual, cultural, and social development outside of formal instruction. These activities include student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics, counseling, career guidance, student aid administration, student health services, child care, and transportation. This program also includes the admissions and registrar functions of the institution including orientation programs and the maintenance of student records.

Financial Aid. All scholarships, fellowships, and loans provided to students. This program excludes student employment, which is budgeted among the various other programs where such employment is used, and administrative costs, which are budgeted under student services.

Auxiliary Enterprises. Self-supporting activities that exist to provide goods or services to students, faculty, and staff, and that charge fees directly related to the cost of those goods and services. This program includes athletics, housing, food services, retail sales, and parking.

Physical Plant. All expenditures related to the operation and maintenance of facilities and grounds other than those charged to auxiliary enterprises. This program includes facilities planning and capital budgeting, utilities, fire protection, and similar items. Operations and maintenance services provided to auxiliary enterprises are shown in that program and excluded here.

Institutional Support. This program includes: (a) executive management, including the chancellor, the chancellor's cabinet, and their immediate office support staff, costs related to the Board of Regents and the faculty Senates, and legal services; (b) fiscal operations, including the accounting office, budget office, bursar, and audit functions; (c) general administration and logistical services, including personnel administration and payroll, space management, risk management, purchasing, institutional research, campus-wide communications, and protective services; (d) administrative computer support; (e) public relations and development; and (f) UW police.

Institutional support excludes administrative duties related to specific functions, like an academic department secretary or a research grant administrator, which are included under the functional area they support, such as instruction or research.

Debt Service on Academic Buildings. Principal and interest payments on general obligation debt.

ATTACHMENT 5

UW System Program Revenue Balances as of June 30, 2013 Thru June 30, 2023

	<u>June 30, 2013</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>
Unrestricted											
Tuition	\$551,499,294	\$395,398,273	\$337,355,516	\$295,604,100	\$277,230,469	\$300,850,175	\$244,969,640	\$227,265,785	\$333,223,329	\$298,304,297	\$246,675,097
Auxiliary Operations	188,731,478	227,463,042	240,587,829	253,571,870	260,115,211	282,157,791	292,788,875	250,223,558	295,489,229	354,100,392	345,229,190
General Operations	171,803,168	117,873,553	112,623,588	108,548,645	100,266,120	103,917,847	113,259,470	100,630,381	124,026,795	147,410,374	167,309,117
Federal Indirect Cost											
Reimbursement	148,183,494	173,758,520	167,972,823	154,371,947	151,347,834	145,407,362	129,572,157	127,118,645	180,599,560	253,634,768	288,846,791
Other Unrestricted	36,957,876	58,847,505	65,580,358	71,172,874	62,621,877	74,592,404	86,036,425	68,003,398	29,025,362	34,525,009	33,577,703
Subtotal	\$1,097,175,310	\$973,340,893	\$923,920,114	\$883,269,436	\$851,581,511	\$906,925,579	\$866,626,567	\$773,241,767	\$962,364,275	\$1,087,974,840	\$1,081,637,898
Restricted											
Total	\$1,273,486,355	\$1,185,626,302	\$1,182,436,115	\$1,188,484,156	\$1,223,402,461	\$1,323,478,027	\$1,334,566,319	\$1,225,824,080	\$1,472,158,698	\$1,619,026,480	\$1,581,990,128
Expenditures	N.A.*	\$6,236,766,918	\$6,208,015,255	\$6,237,054,343	\$6,283,960,609	\$6,443,198,276	\$6,662,223,918	\$6,668,844,140	\$6,576,192,918	\$7,061,100,223	\$7,527,566,613
Balance as a % of Expenditures	N.A.*	19.0%	19.0%	19.1%	19.5%	20.5%	20.0%	18.4%	22.4%	22.9%	21.0%

*PR balances report including this information was first published in 2014.

ATTACHMENT 6

UW System Unrestricted Program Revenue Balances by Institution and Fund Category as of June 30, 2013 and June 30, 2023

	Tuition		Auxiliary Operations		General Operations		Federal Indirect Cost Reimbursement		Other Unrestricted Program Revenue	
	2013	2023	2013	2023	2013	2023	2013	2023	2013	2023
Eau Claire	\$20,787,897	\$22,137,624	\$17,599,709	\$22,627,982	\$7,513,614	\$13,977,933	\$1,884,205	\$721,571	\$3,391,362	\$845,127
Green Bay	8,656,999	7,742,576	5,677,763	19,740,955	5,002,998	9,260,639	1,481,044	1,203,565	360,894	1,861,024
La Crosse	25,874,274	11,124,714	25,189,654	18,364,964	25,993,052	13,015,357	472,492	528,398	247,730	177,233
Madison	143,006,274	52,688,556	77,970,384	153,080,807	67,849,375	33,899,121	107,845,645	243,378,049	24,219,721	13,592,485
Milwaukee	65,671,309	33,688,718	9,512,437	41,695,138	11,337,203	31,451,071	9,928,774	13,315,183	-174,666	5,342,762
Oshkosh	15,023,433	3,821,654	15,103,566	2,529,728	16,187,823	-1,367,282	1,136,750	-81,019	227,735	242,511
Parkside	6,757,020	4,860,055	-73,055	1,564,110	1,098,652	1,245,265	149,051	215,205	176,785	338,143
Platteville	17,289,648	5,959,266	3,015,772	15,732,818	2,000,214	1,614,879	280,026	237,621	4,119,536	57,875
River Falls	11,387,319	9,916,574	8,591,929	15,052,293	762,907	2,115,371	218,663	404,487	4,434,345	46,088
Stevens Point	16,591,764	18,864,402	16,064,016	24,265,275	3,794,297	13,643,442	1,653,258	638,439	711,671	797,002
Stout	4,417,320	6,587,579	2,145,475	2,593,638	8,494,546	11,084,519	638,361	1,051,849	406,455	92,953
Superior	2,006,125	6,415,920	-4,598,507	3,018,856	236,389	1,319,265	786,319	1,237,642	46,529	118,904
Whitewater	34,743,217	29,767,216	6,254,676	19,962,260	3,400,651	7,257,670	767,753	1,405,776	1,082,846	115,998
UW Colleges	16,703,620	*	2,828,505	*	4,113,446	*	716,143	*	19,434	*
Extension	10,805,644	*	2,669,386	*	1,603,650	*	7,885,540	*	-2,312,501	*
UW System Administration	0	**	178,470	**	545,739	**	12,219,292	**	0	**
UW Systemwide	<u>151,777,431</u>	<u>3,100,243</u>	<u>601,298</u>	<u>5,000,366</u>	<u>11,868,612</u>	<u>28,791,867</u>	<u>120,178</u>	<u>24,590,025</u>	<u>0</u>	<u>9,949,598</u>
UW System Total	\$551,499,294	\$246,675,097	\$188,731,478	\$345,229,190	\$171,803,168	\$167,309,117	\$148,183,494	\$288,846,791	\$36,957,876	\$33,577,703

Note: Negative balances shown reflect instances, such as gifts and grants, when an institution may have expenditures but the revenue has not yet been received.

* In November, 2017, the Board of Regents approved a restructuring of UW Colleges and UW-Extension, integrating UW Colleges campuses with UW four-year institutions, and assigning divisions within UW-Extension to UW-Madison and UW System Administration.

** UW System Administration was combined with UW Systemwide beginning in fiscal year 2020-21.

ATTACHMENT 7

UW System Restricted Program Revenue Balances by Institution and Fund Category as of June 30, 2013 and June 30, 2023

	Gifts		Nonfederal Grants and Contracts		Federal Grants and Contracts		Other Restricted Program Revenue	
	2013	2023	2013	2023	2013	2023	2013	2023
Eau Claire	\$475,859	-\$113,097	\$1,759,839	\$2,187,928	-\$220,899	-\$1,262,798	\$1,403,342	\$1,728,735
Green Bay	617,209	1,577,761	245,676	367,905	-826,563	-1,118,344	251,362	343,102
La Crosse	127,089	816,803	3,303,996	-374,213	-203,389	118,442	239,081	61,644
Madison	130,846,328	371,158,178	10,435,607	141,129,476	-2,526,773	-17,553,103	943,086	-19,468,808
Milwaukee	-101,902	-950,900	-254,292	2,306,935	-920,610	-3,635,265	293,193	-240,549
Oshkosh	94,153	142,363	1,587,848	52,741	-1,377,647	-2,142,355	364,618	612,085
Parkside	14,013	388,776	54,272	95,368	-91,637	9,408	208,590	297,245
Platteville	-664,721	-438,081	135,239	-20,042	-230,136	-589,979	594,862	487,326
River Falls	-24,736	12,633	131,403	117,373	-285,586	-51,967	1,003,662	603,110
Stevens Point	425,238	-315,818	-818,946	-2,944,703	1,174,722	-421,444	2,319,740	1,546,153
Stout	163,298	-490,999	293,538	463,857	-297,397	23,320	4,082,736	1,673,610
Supertor	-313,469	-173,101	159,547	230,565	-1,068,180	-900,148	7,312	-545,793
Whitewater	-352,388	152,524	231,158	857,553	-2,035,342	-2,475,427	1,889,517	875,869
UW Colleges	503,772	*	396,654	*	157,097	*	-1,551	*
Extension	533,675	*	4,429,832	*	-88,930	*	1,129,494	*
UW System Administration	0	**	112,714	**	0	**	0	**
UW Systemwide	17,174,585	7,572,170	-24,046,449	-25,124,836	22,747,632	43,698,030	0	-4,988
UW System Total	\$149,518,003	\$379,339,212	-\$1,842,364	\$119,345,907	\$13,906,362	\$13,698,370	\$14,729,044	-\$12,031,259

Note: Negative balances shown reflect instances, such as gifts and grants, when an institution may have expenditures but the revenue has not yet been received.

* In November, 2017, the Board of Regents approved a restructuring of UW Colleges and UW-Extension, integrating UW Colleges campuses with UW four-year institutions, and assigning divisions within UW-Extension to UW-Madison and UW System Administration.

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