

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

Business and Finance Committee

Thursday, November 10, 2022
8:00 a.m. – 8:45 a.m.

Gordon Dining & Event Center
Concerto Room, 2nd Floor
770 W. Dayton Street
Madison, Wisconsin
Via Webex Videoconference

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the Minutes of the September 29, 2022 Meeting of the Business and Finance Committee
- D. UW-Madison Contractual Agreement with Transact Campus, Inc., and Amendment to UW System Report on Strategic Plans for Major Information Technology Projects
- E. UW-Milwaukee License Agreement with Verizon Wireless
- F. Regent Policy Document (RPD) Review:
 - RPD 6-3, "Delegation of Authority to President for Personnel Actions"
 - RPD 6-5, "Executive Salary Structure"
 - RPD 6-6, "Delegation to System President"
 - RPD 20-21, "University Personnel Systems"
- G. Program Revenue Balances Report for Fiscal Year 2022

November 10, 2022

**UW-MADISON CONTRACTUAL AGREEMENT WITH TRANSACT
CAMPUS, INC. AND AMENDMENT TO UW SYSTEM REPORT ON
STRATEGIC PLANS FOR MAJOR INFORMATION TECHNOLOGY
PROJECTS**

REQUESTED ACTION

Adoption of Resolution D.1., approving the contractual agreement between the Board of Regents and Transact Campus, Inc., and adoption of Resolution D.2., approving the addition of a project to the February 2022 report on strategic plans for major IT projects.

Resolution D.1. That, upon the recommendation of the Chancellor of the University of Wisconsin-Madison and the President of the University of Wisconsin System, the Board of Regents approves the contractual agreement between the Board of Regents of the University of Wisconsin System, doing business as UW-Madison, and Transact Campus, Inc.

Resolution D.2. That, upon the recommendation of the President of the UW System, the Board of Regents approves the amendment to the UW System Report on Strategic Plans for Major Information Technology Projects.

SUMMARY

UW-Madison is seeking Board of Regents approval of a contractual agreement with Transact Campus, Inc. If approved, the UW System Report on the Strategic Plans for Major Information Technology Projects (approved by the Board at its February 2022 meeting) will need to be amended to include this new project as it exceeds the \$1 million threshold for inclusion.

UW-Madison currently hosts the Transact Campus suite of hardware and software for the campus-wide point-of-sale (POS) and One Card Cash Account systems. This integrated solution supports campus dining and retail operations.

UW-Madison is in the final year of a 10-year contract with Transact Campus. UW-Madison completed a Request for Proposal (RFP) for new, enhanced-PCI-secure cashier and self-service POS hardware and software, expansion of the current mobile ordering solutions,

addition of a mobile credit solution, user account management site, and a future transition from plastic ID cards (Wiscard) to a mobile solution. Five (5) vendors submitted bids for the new POS contract. Transact Campus won the award, and UW-Madison completed a best and final offer, in which they negotiated favorable terms on a new 10-year contract (5 years with 5 1-year renewals).

Contract highlights include:

- First year costs (includes new hardware, annual costs, and implementation) - \$950,000
- Annual operating costs, including software licenses (included all 10 years) - \$226,704
- Total 10-year contract costs - \$3,217,040

Procurement Authority

UW-Madison conducted a Request for Proposal (RFP) under State of Wisconsin Statutes Chapter 16. The RFP was posted to the general public on January 25, 2022, with a closing date of February 24, 2022.

Presenters

- Rob Cramer, Vice Chancellor for Finance and Administration, UW-Madison
- Steven Hopper, Associate Vice President for the Office of Learning and Information Technology and Chief Information Officer, UW System Administration

BACKGROUND

[Regent Policy Document 13-1](#) requires that any contract for a large or high-risk information technology (IT) project be approved by the Board of Regents prior to execution.

[Regent Policy Document 25-4](#) defines a large or high-risk IT project as one that exceeds \$1 million or is deemed vital to functions of the UW System or a UW institution, and requires that any such project be approved by the Board prior to implementation.

[Section 36.59, Wis. Stats.](#), requires all UW institutions to adopt and submit to the Board of Regents annual strategic plans for the utilization of information technology no later than March 1st of each year to cover the following fiscal year.

Related Policies

- [Regent Policy Document 13-1](#), "General Contract Signature Authority, Approval, and Reporting"
- [Regent Policy Document 25-4](#), "Strategic Planning and Large or High-Risk Projects"
- [Section 36.59, Wis. Stats.](#), "Information Technology"

ATTACHMENT

- A) Project Summary for Addition to the UW System Strategic IT Plan

PROJECT SUMMARY FOR THE PROJECTS ADDED TO THE UW SYSTEM STRATEGIC IT PLAN

Point of Sale and Related Systems



Milestone
Request for
Approval

Description: Expand upon the current point of sale (POS) and related systems contract to replace existing point of sale hardware and add additional mobile capabilities. Integrated solutions support all UW-Madison dining and retail operations.

Impact: Provide the capability for enhanced PCI secure cashier and self-service POS hardware and software, expand current mobile ordering solutions, mobile credit solution, user account management site and transition from plastic ID cards (Wiscard) to a mobile solution.

Notes: The precise start date of the timeline may fluctuate based on the ability to procure the appropriate point of sale hardware. The goal is to present the contractual details at the November 2022 Board of Regents meeting.

Timeline

January 2023 -
December 2023

Budget

\$3,300,000

Source of Funds

Internally Available
to UW-Madison

Current Status:

Schedule
Scope
Budget
Other

**UW-MILWAUKEE LICENSE AGREEMENT
WITH VERIZON WIRELESS**

REQUESTED ACTION

Adoption of Resolution E., approving the license agreement between the Board of Regents and Cellco Partnership d/b/a Verizon Wireless.

Resolution E. That, upon recommendation of the Chancellor of the University of Wisconsin-Milwaukee and the President of the University of Wisconsin System, the Board of Regents approves the license agreement between the Board of Regents of the University of Wisconsin System, doing business as UW-Milwaukee, and Cellco Partnership, doing business as Verizon Wireless.

SUMMARY

The University of Wisconsin-Milwaukee (UWM) works with a consulting firm, Gunnerson Consulting & Communication Site Services (Gunnerson), to negotiate space use agreements with cellular service providers. Under these agreement, cellular service providers may place their equipment on UWM premises (building rooftops).

UWM historically contracted with Cellco Partnership d/b/a Verizon Wireless ("Verizon") to allow Verizon to place its equipment on UWM's premises located at 2185 North Prospect Avenue in Milwaukee, Wisconsin ("Kenilworth"). The first such contract was entered into in 2017 for a five-year term with the option for three additional five-year renewals. The license fee for the first year of the contract was \$34,000 with the fee increasing by 2.5% annually thereafter. This contract was thereafter amended, resulting in an increased license fee of \$39,074.27 in August 2020 (with the 2.5% annual increases continuing). The contract was then further amended, increasing the license fee to \$42,897.41 as of August 2022 (and continuing the 2.5% annual increase).

Verizon has expressed the desire to continue its relationship with UWM, and Gunnerson, acting on UWM's behalf, has negotiated a new agreement between UWM and Verizon. Under the proposed agreement, Verizon will add additional equipment to its existing setup, increase its license fee, and pay any other costs associated with its proposed usage. The fee for this additional equipment will be \$2,600 in 2023, increasing by 3% annually. These

additional fees, when combined with the underlying license fees, and considering the potential for the agreement to be renewed through 2036, will yield a total relationship value between UWM and Verizon in relation to Kenilworth in excess of \$1,000,000.

Verizon's historical use of UWM's premises has never interfered with UWM's operations, and its proposed future usage is similarly not anticipated to cause disruptions.

Presenter

- Robin Van Harpen, Vice Chancellor for Finance and Administrative Affairs, UW-Milwaukee

BACKGROUND

Regent Policy Document 13-1 requires that any grant or contract with private, profit-making organizations with a value greater than \$1,000,000 for all campuses other than UW-Madison be presented to the Board of Regents for formal approval prior to execution.

Related Policies

- Regent Policy Document 13-1, "General Contract Approval, Signature Authority, and Reporting"

November 10, 2022

**REGENT POLICY DOCUMENT REVIEW:
RPD 6-3, "DELEGATION OF AUTHORITY TO PRESIDENT FOR
PERSONNEL ACTIONS", RPD 6-5, "EXECUTIVE SALARY STRUCTURE",
RPD 6-6, "DELEGATION TO SYSTEM PRESIDENT", AND
RPD 20-21, "UNIVERSITY PERSONNEL SYSTEMS"**

REQUESTED ACTION

Adoption of Resolution F to rescind Regent Policy Document (RPD) 6-3, "Delegation of Authority to President for Personnel Actions", and RPD 6-6, "Delegation to System President", and incorporate remaining pertinent language from the rescinded RPD 6-6 into RPD 20-21, "University Personnel Systems"; to modify RPD 6-5, "Executive Salary Structure"; and to reorder RPDs 6-4 and 6-5 into RPD Section 20, to be retitled "Personnel".

Resolution F. That, upon the recommendation of the President of the University of Wisconsin System, the UW System Board of Regents rescinds RPD 6-3, "Delegation of Authority to President for Personnel Actions," and RPD 6-6, "Delegation to System President," and amends RPD 20-21, "University Personnel Systems," to retain still-relevant provisions from RPD 6-6.

The Board of Regents further approves modification to RPD 6-5 "Executive Salary Structure" and renumbering RPD 6-4, "Selection Process for System President, Chancellors, Vice Chancellors, and UW System Senior Leadership Positions," and RPD 6-5, "Executive Salary Structure" to RPD 20-27 and RPD 20-28, respectively.

SUMMARY

This proposal will rescind RPD 6-3, "Delegation of Authority to President for Personnel Actions," and rescind RPD 6-6, "Delegation to System President," while retaining relevant portions of RPD 6-6 in the modified RPD 20-21, "University Personnel Systems." This proposal is part of the Board's ongoing analysis and revision of Regent Policy Documents. In February 2011, the President of the Board formally announced a process to review and update the Board's RPDs. Under the process, each RPD is reviewed to determine whether

the policy is still relevant and whether the policy should be revised or removed. Policies that are retained are formatted to meet standards established by the Regents in RPD 2-3. The Board has revised numerous policies, repealed obsolete policies, and established new policies under this process.

Presenters

- Dan Chanen, UW System Chief Human Resources Officer
- Patrick Sheehan, UW-Madison Interim Chief Human Resources Officer

BACKGROUND

This proposal will rescind RPD 6-3, “Delegation of Authority to President for Personnel Actions” and rescind RPD 6-6, “Delegation to System President,” because the policies are redundant, and some language is obsolete. Rescinding and combining the remaining relevant portions of the policies in RPD 20-21, “University Personnel Systems,” will reduce administrative reporting requirements and further align the Regent Policy Documents with the current personnel structure.

RPD 6-3, “Delegation of Authority to President for Personnel Actions” and RPD 6-5, “Executive Salary Structure”

Under RPD 6-3, the Board delegates its authority to the System President and allows the President to further delegate the authority to approve personnel actions for staff other than UW System senior executives. RPD 6-3 also establishes a review process for non-senior executive staff whose salaries exceed a certain threshold. Under the policy, the System President provides the Board with a position description and justification of the salary range before authorizing the recruitment or promotion of any faculty, academic, or limited staff position where the planned pay exceeds 75% of the salary of the System President. Unless a Regent requests that an appointment be considered by the Board, the President is authorized to recruit and appoint the position. The System President is also required to review with the Board a list of faculty, academic staff, and limited staff members whose rate of pay exceeds 75% of the salary of the System President prior to approving pay plan or base adjustments for those individuals. A copy of RPD 6-3 is attached.

The provisions of RPD 6-3 were originally adopted by the Board in February 1972 as Resolution 80. The provisions have remained largely unchanged since 1972. However, the Board slightly modified the wording of the delegation authority and changed the salary threshold for review of positions three times.

In 1972, the policy required the Board to review positions that had paid or were planned to be paid \$25,000 or more per year. The Board rescinded and replaced Resolution 80 in September 1973, simplifying the language for delegating authority for personnel actions to the President and establishing the salary threshold for review of positions with a planned pay that exceeded Group 5 of the Executive Pay Plan.

For many years, the UW System did not have autonomy to establish or control its own salary ranges. Section 20.923, Wis. Stats, "Statutory salaries," required the UW System to assign certain administrative directors, officers, and associate directors to State Executive Salary Group (ESG) ranges. Until 1987, the Board was allowed to place and pay these positions up to a maximum of ESG 5. The Board used this as a guide to establish the policy's review threshold, requiring Board review of any non-senior executive position with a salary or a proposed merit increase that would pay the position more than the top of the range of ESG 5. 1987 Wisconsin Act 27 modified s. 20.923(5), Wis. Stats., to increase the UW System's flexibility and allow the System to assign positions up to the maximum of ESG 6. The Board revised the policy's salary threshold to the top of ESG 6 in response.

In 2000, legislation allowed the UW System to reassign positions from the ESG plan to the UW System's own salary range for unclassified staff. To accommodate the change, the Board replaced the required review of salaries in excess of ESG 6 with the requirement that the Board review positions with salaries in excess of 75% of the System President's salary. The 75% threshold appears to have been recommended by System Administration staff based on an estimate that the threshold would require the Regents to review approximately 75 salaries. System staff also believed that tying the threshold to the President's salary would allow the threshold to increase over time to reflect inflation and ensure that faculty recruitment would not be hindered by, "...artificially forcing positions onto the Regent agenda."¹

RPD 6-3 has not been modified since 2000, even though the UW System's personnel system changed over that time. Most significantly, 2011 Wisconsin Act 32 granted the UW System further control over its personnel systems. The Act created s. 36.115 (3), Wis. Stats., which required the Chancellor of UW-Madison to develop a personnel system for employees of UW-Madison, and s. 36.115 (2), Wis. Stats., requiring the Board of Regents to establish a personnel system for all other UW System institutions. The Board adopted RPD 20-21, "University Personnel Systems," in December 2012 to provide a broad, systemwide policy framework for the two personnel systems.

The provision delegating authority to the System President for personnel actions for positions other than senior executives is duplicative and unnecessary in light of 2011 Wisconsin Act 32. This proposal recommends delegating the current requirements of RPD 6-3 to submit requests to recruit and appoint positions planned to exceed 75% of the

¹ Minutes of the Business and Finance Committee, June 8, 2000.

President's salary and then to review and approve any subsequent increases including pay plan or other base adjustments. Wisconsin state statutes assign statutory authority and RPD 20-21 delegates Board authority to the System President for developing and implementing a personnel system for all UW institutions except UW-Madison, and to the UW-Madison Chancellor for developing and implementing UW-Madison's personnel system.

The goal of the position review provisions of the policy was to provide enhanced oversight of non-senior executive positions that were paid above the maximum state-mandated range the Board had the flexibility to assign staff. In 1987, one Regent stated he believed that approving positions that were paid above the typical salary range should remain the Board's responsibility given the level of public concern about high wages paid in government.² Board minutes from 1987 reported that at that time, most of the non-senior executive positions subject to review were faculty in the Medical School, with some deans, associate deans and directors.³ Today, those same positions, averaging 21 over the past two years, are still being reviewed by the Board. Each of the salaries brought forward over the past two years was within the existing pay range and set using market factors specific to each position.

While enhanced review of highly paid positions may still be beneficial, the specific processes outlined in RPD 6-3 are cumbersome, create a reporting burden, and are unlikely to lead to meaningful oversight. The information provided to the Board may not be sufficient to allow the Board to judge the economic value of any individual position. The current salary threshold also appears to be arbitrary.

The position review requirements appear to run contrary to efforts to provide institutions with the flexibility to effectively recruit and retain staff. The ability for institutions to provide "compensation structures and tools that reflect the following factors: market, performance, internal equity and cost of living," and "merit-based recruitment practices," are essential components to the UW System's personnel systems.

Finally, RPD 6-3's review process was intended to provide oversight for exceptional cases where salaries exceeded a normal pay range. The position review provisions were established at a time when the Board had little flexibility in establishing pay ranges. The Board now approves the pay ranges for senior executives of the UW System and delegates establishment of all other pay ranges to the President or UW-Madison Chancellor as prescribed in RPD 20-21, "University Personnel Systems." These pay ranges provide sufficient latitude to pay staff a fair, market value even in cases for which the nature of the position justifies a substantial salary. In fact, there are a series of faculty-only pay ranges without a maximum to ensure unique situations requiring an uncommon or unique rate of pay can be provided. The Board's delegation of approval of pay range establishment, recruitment, and appointment based on market factors to the President and Chancellors,

² Board Minutes, December 11, 1987

³ Board Minutes, December 11, 1987

each of whom is accountable to the Board, should constitute sufficient Board oversight for positions.

Eliminating these provisions in RPD 6-3 will eliminate the current review process, which was developed fifty years ago under a different personnel structure. However, to ensure transparency and meaningful accountability, approval of any salary at or above 75% of the System President's salary will be delegated to the President or respective Chancellor, may not be further delegated and shall be reported by UWSA HR to the System President on a quarterly basis and to the Board on an annual basis. This change in policy will occur in RPD 6-5, "Executive Salary Structure".

RPD 6-6, "Delegation to System President"

RPD 6-6 primarily establishes delegation to the President for personnel authority specifically provided to the Board under statutory provisions. Several adjustments need to be made to account for the new personnel structures established following 2011 Wisconsin Act 32 and to ensure any unique delegations are clarified:

- Eliminate the delegation to recruit positions below that of vice chancellor as that authority is now covered by RPD 20-21.
- Eliminate the historical reference regarding setting vice chancellor and vice president salaries.
- Eliminate the leave of absence associated with unclassified appointments as unclassified appointments and leaves of absence for this purpose no longer exist.
- Retain and clarify in RPD 20-21 that delegation to appoint the State Geologist, Director of the State Laboratory of Hygiene, Director of the Psychiatric Institute, and the State Cartographer is granted to the UW-Madison Chancellor as each position resides within UW-Madison.
- Retain and add to RPD 20-21 that the President, or his or her designees, is delegated the authority to approve named professorships.

These changes move both delegation of personnel actions involving administration officials and delegations impacting all other positions to the same policy, RPD 20-21.

Renumbering of RPDs 6-4 and 6-5

To further streamline the RPDs, the two remaining policies in RPD Section 6, "Administrative Officials," will be moved to the RPD Section 20, which will be retitled from "Faculty, Academic Staff, University Staff, and Teaching Assistants" to the broader title of "Personnel". RPD 6-4, "Selection Process for System President, Chancellors, Vice Chancellors, and UW System Senior Leadership Positions," will be renumbered RPD 20-27. RPD 6-5, "Executive Salary Structure," will be renumbered RPD 20-28.

RELATED REGENT POLICY DOCUMENTS AND APPLICABLE LAWS

- Sections 20.923 (Lm) and (m), Wis. Stats., *Statutory salaries*
- Section 36.115, Wis. Stats., *Personnel Systems*
- RPD 6-3, *Delegation of Authority to President for Personnel Actions*
- RPD 6-4, *Selection Process for System President, Chancellors, Vice Chancellors, and UW System Senior Leadership Positions*
- RPD 6-5, *Executive Salary Structure*
- RPD 6-6, *Delegation to System President*
- RPD 20-21, *University Personnel Systems*

See also:

- SYS 1277, *Compensation* (formerly TC 3)
- SYS 1278, *UW System Pay Plan Distribution Framework for University Workforce* (formerly TC 4)
- UW Madison - UW-5025 *Compensation Structure and Pay Upon Appointment*

ATTACHMENTS

- A) Regent Policy Document 6-3, "Delegation of Authority to President for Personnel Actions" (*Current policy, to be rescinded*)
- B) Regent Policy Document 6-5, "Executive Salary Structure" (*Current policy with proposed revisions*)
- C) Regent Policy Document 6-6, "Delegation to System President" (*Current policy, to be rescinded*)
- D) Regent Policy Document 20-21, "University Personnel Systems" (*Current policy with proposed revisions*)

Rescind and Retain the language as noted below in RPD 20-21

Regent Policy Document 6-3 ~~(formerly 87-15)~~

Delegation of Authority to President for Personnel Actions

~~Upon recommendation of the President of the University of Wisconsin System, the following revisions to Regent Resolution 5387 are approved.~~

The President of the University of Wisconsin System is authorized to approve, on behalf of the Regents, personnel actions involving staff in or for positions other than University of Wisconsin System senior executives (except as delegated under Policy 6-5), and the President is authorized to delegate such authority, ~~with the following provisions:~~

- ~~1. Prior to authorizing recruitment or promotion to fill any faculty, academic, or limited staff position for which the planned rate of pay exceeds 75% of the salary of the University of Wisconsin System President, the President shall furnish the Board with a description of the position and a justification of the salary range and intended length of appointment assigned to it. Unless a Regent requests that the appointee be considered by the Board, the President may authorize recruitment and appointment, and~~
- ~~2. Prior to approving annual merit increases for faculty, academic and limited staff members whose rate of pay exceeds that stipulated above, the President shall review the list of such increases with the Board of Regents and obtain its approval.~~

Regent Policy Document [20-286-5](#) (formerly [94-46-5](#))
Executive Salary Structure

Scope

This policy applies to the following senior executive positions within the University of Wisconsin System:

- System President;
- System Senior Vice Presidents;
- System Vice Presidents;
- Chancellors; and
- Provosts/Vice Chancellors (deputy).

Purpose

The purpose of this policy is to provide the framework used by the UW System Board of Regents to determine the salary ranges for senior executive positions and the process for setting and approving the salaries of senior executives.

Policy Statement

I. Establishment of Salary Ranges

Salary ranges for senior executive positions will be based on an analysis of salaries paid by peer institutions for similar positions at comparable universities in other states.

The following peer groups, identified by the 1984 Governor's Faculty Compensation Study Commission, shall be used to determine the salary ranges for Chancellor and Provosts/Vice Chancellors (deputy) positions:

UW-MADISON:

University of California-Berkeley; University of California-Los Angeles; University of Michigan-Ann Arbor; University of Texas-Austin; Ohio State University; Purdue University; University of Illinois-Urbana; University of Minnesota-Twin Cities; Indiana University-Bloomington; Michigan State University; University of Washington-Seattle.

UW-MILWAUKEE:

Rutgers University-Newark; State University of New York-Buffalo; University of Cincinnati; Georgia State University; University of Texas-Dallas; University of Illinois-Chicago; Wayne State University; Cleveland State University; University of Toledo; University of Akron; Temple University; University of Louisville; University of Missouri-Kansas City; University of New Orleans.

ALL OTHER UW INSTITUTIONS:

Eastern Illinois University; Western Illinois University; Northeastern Illinois University; Chicago State University; Southern Illinois University-Edwardsville; University of Illinois-Springfield; Indiana University-Northwest; Indiana University-South Bend; Indiana University-Purdue University-Fort Wayne; University of Southern Indiana; Indiana University-Southeast; Purdue University-Calumet; University of Northern Iowa; Central Michigan University; Eastern Michigan University; Ferris State University; Grand Valley State University; Michigan Technological University; Northern Michigan University; Oakland University; Western Michigan University; Saginaw Valley State University; University of Michigan-Dearborn; University of Michigan-Flint; Bemidji State University; Minnesota State University-Mankato; Minnesota State University-Moorhead; St. Cloud State University; Winona State University; University of Minnesota-Duluth; University of Akron; Wright State University; Youngstown State University.

In addition, UW Chancellors have the authority to establish institution-specific peer groups if established peer groups do not completely address institutional needs. However, peer groups for the purpose of setting ranges for senior executive positions covered by this policy must be either those indicated in this policy or, if different, approved by the UW System President.

The following university systems, which are similar in size and composition, shall be used to determine the salary ranges for the System President, Senior Vice President, and Vice President positions: University of California, California State University System, State University of New York, City University of New York, University of North Carolina System, University of Florida System, University of Maryland System, and the University of Texas System.

The mid-point of each salary range will be set at 95% of the peer median salary to reflect the lower cost-of-living for Wisconsin as compared to other states. The salary range will be 80% to 120% of the salary range midpoint as defined above and effective July 1 of the ensuing biennium.

After review of peer salary survey information, salary ranges shall be adopted for the ensuing biennium by resolution of a majority of the full membership of the Board of Regents in open session by roll call vote at a regularly scheduled meeting.

These salary ranges do not guarantee individual salary rates. Individual salaries for University of Wisconsin System senior executives are based on numerous considerations at the time of hire and thereafter.

II. Authority to Approve Salaries

Wis. Stat. § 36.09(1)(e) directs the Board of Regents to fix the salaries of each Chancellor. The starting salary for the System President and Chancellors must be approved by the Board of Regents at the time of hire. The System President shall set the starting salary for an interim Chancellor appointment, after consultation with the Board of Regents President and Vice President; Board approval is required for interim appointments only when the salary is outside the established salary range approved by the Board of Regents.

The Board delegates to the System President the authority to set and approve the starting salary for newly hired Provosts/Vice Chancellors (deputy), Senior Vice Presidents, and Vice Presidents, provided the starting salary is within the salary range approved by the Board of Regents ~~and not above 75% of the System President's salary (RPD 6-3)~~. The System President further delegates the authority to set and approve new and interim Provosts/Vice Chancellors (deputy) salaries to UW Chancellors, provided the salaries are within the ranges approved by the Board of Regents ~~and not above 75% of the System President's salary (RPD 6-3)~~. Approval of a salary at or above 75% of the System President's salary may not be further delegated.

Salary increases for the UW System President and continuing Chancellors will be awarded in conformance with the approved pay plan and approved by the Board of Regents when salary increases are considered for all other UW System employees. At any other time, the Board of Regents may authorize salary increases to correct a salary inequity or recognize competitive factors as allowed by state statutes.

Salary increases for continuing Senior Vice Presidents, Vice Presidents and Provosts/Vice Chancellors (deputy) will be awarded in conformance with the approved pay plan and approved by the System President ~~unless the salary is above 75% of the System President's salary (RPD 6-3)~~. The System President further delegates to the UW Chancellors the authority to approve Provosts/Vice Chancellors' (deputy) pay plan and base adjustments within the ranges approved by the Board of Regents ~~and not above 75% of the System President's salary (RPD 6-3)~~. Approval of a pay plan or base adjustment which is at or above 75% of the System President's salary may not be further delegated.

In addition, the Board delegates to the University of Wisconsin System President the authority and discretion to make a base adjustment up to a specified level within six to nine months of the date of hire for the other senior executives. Exercise of the base salary increase is at the President's discretion based on the performance of the individual in his/her new position. This discretion provides the opportunity to reward outstanding performance during the initial period of employment.

Oversight, Roles & Responsibilities

On behalf of the University of Wisconsin System President, the UW System Office of Human Resources ~~and Workforce Diversity~~ is responsible for biennially surveying and analyzing data from the established peer institutions and systems used to determine salary ranges for senior executive positions. The UW System Office of Human Resources is responsible for reporting salaries at or above 75% of the System President's salary to the System President on a quarterly basis and to the Board on an annual basis.

Related Regent Policies and Applicable Laws

Regent Policy Document 20-216-3

Regent Policy Document 20-276-4

History: Res. 5357, adopted 11/10/1989, created Regent Policy Document 89-7; Res. 6664, adopted 05/06/1994, rescinded and replaced Res. 5357 and created Regent Policy Document 94-4; Res. 8736, adopted 10/10/2003, amended Regent Policy Document 94-4. Regent Policy Document 94-4 was renumbered 6-5. Res. 9950, adopted 07/15/2011, amended Regent Policy Document 6-5; Res. 10283, adopted 10/11/2013, amended Regent Policy Document 6-5.

Rescind and Retain the language as noted below in RPD 20-21

Regent Policy Document 6-6 (formerly 01-3)

Delegation to System President~~The following items are delegated to the System President:~~

1. Requests for authorization to recruit replacements for vacancies below the vice chancellor level.
2. Approval of vice chancellor and vice president salaries for new hires that fall within the range approved by the Board policy. ~~(Currently, the Board approves both an authorization to recruit within a specified range and then acts to approve the specific salary once a candidate is identified. This delegation would have the Regents act only once, in setting the authorized salary range.)~~
3. Authority under Wis. Stats. § 36.09(1)(e) to approve appointment of: State Geologist, Director of the State Laboratory of Hygiene, Director of the Psychiatric Institute, and State Cartographer.
4. Authority to approve named professorships, ~~subject to final Board approval.~~
5. ~~Authority to grant an unclassified staff member an extension of a leave of absence beyond five years for the reasons enumerated in Regent Policy Document 20-6, Section III.~~
6. ~~Eliminate the requirement to report to the Board "intention to recruit" deans with salaries below 75% of the President's salary.~~

History: Res. 8457 adopted 10/5/01; Res. 8996 adopted 4/8/05; Res. 9704 adopted 12/11/09. Res. 10789 and Res. 10791, adopted 12/08/2016, amended Regent Policy Document 6-6. Technical corrections made on 11/15/2018, as authorized by Res. 10835 (adopted 3/9/2017).

Regent Policy Document 20-21

University Personnel Systems

Scope

This policy applies to all UW institutions and their employees subject to university personnel systems under Wis. Stat. § 36.115.

Purpose

Wis. Stat. § 36.115(2) directs the Board of Regents to develop a personnel system for all system employees except system employees assigned to the University of Wisconsin at Madison (UW-Madison), and Wis. Stat. § 36.115(3) directs the Chancellor of UW-Madison to develop a personnel system for all system employees assigned to UW-Madison. The purpose of this policy is to implement the Board of Regents' statutory authority [§ 36.09(1)] to create and administer both university personnel systems.

Both personnel systems must include a civil service system, a grievance procedure that addresses employee terminations, and provisions that address employee discipline and workplace safety. These and other elements of the personnel systems will be administered through operational policies for each personnel system.

Policy Statement

Under Wis. Stat. § 36.09(1), the Board of Regents is vested with the primary responsibility for the governance of the University of Wisconsin System. In discharging this responsibility, it is the Board's policy to promote the development of university personnel systems that allow UW institutions to attract, develop, and retain a diverse and highly qualified workforce that will effectively and efficiently pursue the missions of the UW System and each UW institution. The university personnel systems shall include:

1. merit-based recruitment and assessment policies, practices, and performance goals that promote the development of a productive, accountable, and trusted workforce;
2. equal employment opportunity by ensuring that all personnel actions, including hiring decisions, length of tenure or term, and condition or privilege of employment, are based on an individual's ability to perform the duties and responsibilities of the particular position without regard to race, sex, gender identity or expression, color, creed or religion, political affiliation, disability, sexual orientation, national origin, ancestry, age, or any other prohibited basis of consideration; and
3. compensation structures and tools that reflect the following factors: market, performance, internal equity, internal parity, and cost of living, and other market factors.

The Board's authority over the personnel systems of the UW System includes but is not limited to the following:

1. designation of positions to appointment types, to include faculty appointments, academic staff appointments, limited appointments, university staff appointments, and other appointments such as employees-in-training and students;
2. position titling systems;
3. recruitment and appointment of employees;
4. pay plans;
5. workplace safety programs;
6. a leave system (i.e., sick leave, vacation, personal holiday, and other leaves of absence);
7. employer and employee paid benefits;
8. a standard work week and legal holidays;
9. support for ongoing education of supervisors and for employee education and career development;
10. a program for employee performance evaluation;
11. just cause and due process protection as applicable;
12. workplace expectations;
13. employee discipline and grievance procedures;
14. layoff procedures; and
15. furlough procedures.

Oversight, Roles & Responsibilities

The Board of Regents delegates to the President of the UW System, or his or her designees, the authority to implement and maintain a personnel system for all UW System employees except employees assigned to UW-Madison. The Board of Regents authorizes the President or his or her designees to formulate operating policies to administer this personnel system. [The delegated administration includes authority to approve all personnel actions including approval of vice chancellor and vice president salaries for new hires that fall within the range approved by the Board policy \(RPD 20-28\) and as limited by Board policy \(RPD 20-27\). Finally, the President, or his or her designee\(s\), is delegated the authority to approve named professorships.](#)

The Board of Regents delegates to the Chancellor of UW-Madison, or his or her designee(s), the authority to implement and maintain a personnel system for all System employees assigned to UW-Madison. The Board of Regents authorizes the UW-Madison Chancellor or his or her designees to formulate operating policies to administer the personnel system for all System

employees assigned to UW-Madison. [The delegated administration includes authority to approve all personnel actions below that of Chancellor including approval of vice chancellor salaries for new hires that fall within the range approved by Board policy \(RPD 20-28\) and as limited by Board policy \(RPD 20-27\). This delegation includes authority to appoint the State Geologist, the Director of the State Laboratory of Hygiene, the Director of the Psychiatric Institute, and the State Cartographer.](#)

Prior to initial implementation, the policies related to the 15 areas enumerated above are subject to review by the Board of Regents. The Board further authorizes the President to delegate to individual Chancellors of institutions other than UW-Madison the administration and oversight of the personnel system for all system employees except system employees assigned to UW-Madison.

Related Regent Policies and Applicable Laws

Chapter 36, Wisconsin Statutes

Wis. Stat. § 227.01(13)(Lm)

Chapters UWS 1-13, Wis. Admin. Code

~~RPD 6-3, Delegation of Authority to President for Personnel Actions~~

RPD ~~6-4~~[20-27](#), Search and Screen Procedures for Chancellors, Senior Vice Presidents or Vice Presidents

RPD ~~6-5~~[20-28](#), Executive Salary Structure

~~RPD 6-6, Delegation to System President~~

History: Res. 10153, adopted 12/07/2012, created Regent Policy Document 20-21 and replaced the following:

- RPD 6-1 (formerly 72-1) created by Res. 58, adopted 01/07/1972.
- RPD 6-2 (formerly 78-5) created by Res. 1678, adopted 06/09/1978.
- RPD 20-1 (formerly 73-10) created by Res. 506, adopted 06/08/1973; amended by Res 1092, adopted 10/24/1975.
- RPD 20-3 (formerly 75-3) created by Res. 984, adopted 04/11/1975.
- RPD 20-4 (formerly 77-2) created by Res. 1386, adopted 02/11/1977.
- RPD 20-6 (formerly 89-8) created by Res. 5364, adopted 11/10/1989, and replaced Regent Policy Documents 74-9 and 78-3; amended by Res. 8457, adopted 10/05/2001; repealed and recreated by Res. 9704, adopted 12/11/2009; amended by Res. 9938, adopted 06/10/2011.
- RPD 20-8 (formerly 91-14) created by Res. 5980, adopted 12/06/1991; portions delegated by Res. 9910, adopted 04/08/2011.
- RPD 20-10 (formerly 94-6) created by Res. 6698, adopted 06/19/1994; amended by Res. 7802, adopted 11/06/1998; amended by Res. 8745, adopted 10/10/2003.
- RPD 20-11 (formerly 96-2) created by Res. 7178, adopted 04/12/1996; amended by Res. 7803, adopted 11/06/1998; amended by Res. 8817, adopted 04/02/2004.
- RPD 20-12 (formerly 98-1) created by Res. 7651, adopted 03/06/1998.
- RPD 20-13 (formerly 98-6) created by Res. 7802, adopted 11/06/1998; amended by Res. 8745, adopted 10/10/2003.
- RPD 20-15 (formerly 00-6) created by Res. 8227, adopted 10/06/2000.
- RPD 20-17 (formerly 91-13) created by Res. 5977, adopted 12/06/1991.
- RPD 20-18 (formerly 05-1) created by Res. 9091, adopted 11/11/2005; amended by Res. 9908, adopted 04/08/2011.

Res. 11423, adopted 04/16/2020, amended Regent Policy Document 20-21.

**REPORT ON PROGRAM REVENUE BALANCES
BY UNIVERSITY AND LEVEL OF COMMITMENT
FISCAL YEAR 2021-22**

REQUESTED ACTION

Adoption of Resolution G, approving the Fiscal Year 2021-22 UW System Report on Program Revenue Balances by University and Level of Commitment.

Resolution G That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the UW System report on the 2021-22 year-end program revenue balances as categorized by each university and the System as a whole. In so doing, the Board approves: (1) the multi-year spending plans for university balances above 12 percent of total year-end expenditures in Tuition, Auxiliary Operations, General Operations, or Other Unrestricted Program Revenue; and (2) the multi-year spending plan submitted by UW System Administration for the systemwide balances maintained for the System as a whole.

SUMMARY

The attached report on year-end balances for fiscal year 2021-22 is provided to the Board in compliance with Regent Policy Document 21-6. The report builds on earlier Program Revenue Balance Reports and the levels of commitment developed by the Legislative Audit Bureau.

The fiscal year 2021-22 report is attached and includes the following components:

- I. Background and Summary
- II. Individual University Summaries and Detailed Reports
- III. Appendices
 - 1) Regent Policy Document 21-6, *Program Revenue Calculation Methodology and Fund Balances Policy*
 - 2) Commitment Level Definitions
 - 3) Application of Defined Commitment Levels (examples)
 - 4) Report Methodology

- 5) Fiscal Year 2022 Balances Summary by University and Fund Group
- 6) Fiscal Year 2021 Balances Summary by University and Fund Group
- 7) Summary of Fiscal Year 2022 Balances by Commitment Level

In FY 2022, the UW System's program revenue balances increased primarily as a result of two factors: the allocation of additional federal funding for COVID relief and expenses remaining below pre-pandemic levels.

UW universities have received \$190.0 million in federal COVID relief funds for lost revenues from various campus enterprises, such as revenue reductions in tuition, residence halls, dining services, performing art centers, athletic events, and student unions. A portion of these federal funds remain in UW balances to be spent in future years as enrollment reductions and other revenue losses from COVID continue to be felt. These federal funds are restricted to COVID-related costs and lost revenues, and are not ongoing funds that can be depended on for recurring costs, such as general operating expenses.

In addition, non-personnel expenses, which are more fully funded, if not entirely funded, by program revenue operations remain below FY 2019 levels. For example, in FY 2022, travel related costs remain \$31.2 million below FY 2019 levels. Miscellaneous supplies and services expenses, including expenses for hosted events, non-capitalized equipment and furniture, and classroom supplies, are \$80.4 million less than pre-pandemic years. While salaries and fringe benefits exceed pre-pandemic levels, these personnel costs are often offset with revenue from the State.

As a result of these factors, the UW System's total unrestricted program revenue balance increased \$125.6 million in FY 2022. This balance represents a reduction of \$8.0 million (0.7%) since the inception of balance reporting in FY 2013. However, when FY 2013 balances are adjusted for inflation, the UW System's FY 2022 unrestricted balance represents a 21.2% reduction. Approximately 85.9% of the FY 2022 unrestricted balance meets the Legislative Audit Bureau's definition of obligated for a specific purpose, in the final stages of planning, or designated for a specific project or program.

UW universities will continue to be impacted by COVID in FY 2023 and beyond. With no additional, one-time federal funding anticipated, program revenue balances will likely decline. As a result, our universities will strategically deploy their program revenue balances to mitigate revenue shortfalls, and continue to monitor balances and evaluate planned commitments and initiatives.

Presenter

- Sean Nelson, Vice President for Finance and Administration, UWSA

BACKGROUND

2013 Wisconsin Act 20 required the Board of Regents to develop a methodology for the calculation of program revenue balances and reserves, expressed in both dollars and as percentages of total annual expenses, for the UW System as a whole and for individual UW universities. The Board of Regents was also directed to develop proposed limits and report on program revenue account balances for the UW System and each UW university.

Regent Policy Document 21-6, "Program Revenue Calculation Methodology and Fund Balances Policy," was reviewed and adopted, with modifications, by the Joint Legislative Audit Committee and the Joint Committee on Finance in early 2014. At its June 2014 meeting, the Board of Regents approved final modifications to its policy to conform with legislative directives.

The policy requires the following:

"Actual year-end balances categorized by each institution and the System as a whole shall be reported annually after the fiscal year-end reconciliation and for formal approval by the Board of Regents at the October meeting.

For those institutions with negative balances, the Board of Regents will determine by vote whether the institution has an adequate plan in place to eliminate the negative balance within a reasonable period of time. For those institutions with balances above 12% of total year-end expenditures, the Board of Regents will determine by vote whether balances are adequately justified. The Board of Regents will determine by vote whether the justification and multi-year spending plan submitted by UW System Administration for the entire UW system-wide balance is adequate. Justifications for the balances should include:

1. The specific projects or initiatives for which the funds are being held;
2. The amount of funds held for each project or initiative;
3. The total amount of program revenue funds the institution plans to accumulate for each initiative or project;
4. The total amount of funds expected to be expended on each project or initiative;
and
5. The timeframe in which those funds will be expended.

Related Policies

- Regent Policy Document 21-6, "Program Revenue Calculation Methodology and Fund Balances Policy"

ATTACHMENT

- A) UW System Report on Program Revenue Balances by University and Level of Commitment, Fiscal Year 2022



University of Wisconsin System

Report on Program Revenue Balances by
University and Level of Commitment

FISCAL YEAR 2022

UW SYSTEM PROGRAM REVENUE FUND BALANCE REPORT

Executive Summary

Fund balances are needed at all University of Wisconsin System universities as a necessary component of a well-functioning higher education system. These resources are held strategically to maintain quality and continue operations if a decline in available funding occurs, during a federal government shut-down when funding may be frozen, or to capitalize on new educational programs or initiatives that may arise. The COVID-19 pandemic is an example of how balances were used under unprecedented circumstances to maintain operations until federal relief funds were available and operations could more fully resume.

UW universities rely heavily on program revenue, which **represents approximately 82% of total funding for the UW System.**

Each year, using definitions developed by the Legislative Audit Bureau (LAB), UW System universities provide specific details on program revenue fund balances by level of commitment. This report, which reiterates numbers released publicly in August 2022, provides a level of transparency that remains unmatched in higher education or state government.

Balances reflect the various intentions and plans of the UW System universities and are held for literally thousands of purposes including, but not limited to, saving for large future purchases or construction projects, new initiatives or programs, smoothing the effects of unexpected budgetary changes, and providing emergency reserves.

Fund balances are spread among many accounts managed independently within each individual UW System university. They are not held in one account. Balances vary among universities and individual funds due to the differences between institutional programs.

Highlights from the 2021-22 Program Revenue Fund Balance Report	
Factors Impacting FY 2022 Balances	<ul style="list-style-type: none"> - The primary factors for balance increases in FY 2021 and FY 2022 are the federal relief funds received for COVID-19 and expenses that remain below pre-pandemic levels. - The UW System received \$190.0 million in federal relief funds for lost revenue, such as tuition and residence halls, due to the pandemic. This funding, some portion of which remains within UW balances, significantly impacts FY 2022 ending balances, but is one-time funding and should not be used for recurring operational costs. - Costs funded largely or entirely with program revenue remain below pre-pandemic levels. Travel costs and miscellaneous supplies and services are \$31.2 million and \$80.4 million, respectively, less than FY 2019. - UW universities identified \$77.7 million for planned shortfalls and staff positions not funded in the current budget. UW universities continue to strategically deploy federal funding, monitor balances and revise planned commitments.
Tuition Program Revenue Balance <i>Funds used to achieve the university's broad academic mission and address general operations</i>	<ul style="list-style-type: none"> - Tuition balances decreased by 10.5% between FY 2021 and FY 2022, to \$298.3 million, which is a 45.9% reduction since FY 2013, when program revenue balance reporting began. - UW universities categorized 79.1% of the tuition balance as obligated or planned. - Tuition balances provide approximately 39.4 days of operating expenses in an emergency or unforeseen circumstance.

Highlights from the 2021-22 Program Revenue Fund Balance Report	
Auxiliary Operations Program Revenue Balance <i>Contains dedicated funds: capital building projects, program revenue-funded debt service</i>	<ul style="list-style-type: none"> - Auxiliary operations balances increased by \$58.6 million (19.8%) in FY 2022. - Auxiliary balances are often related to large capital and/or renovation projects in areas such as residence halls, dining services and student centers. - UW universities identified \$227.3 million (64.6%) of the reportable auxiliary balances for maintenance, small/all-agency and currently enumerated building projects, projects requested for future enumeration and upcoming debt service payments. - UW universities reported 66.7% of the reportable auxiliary balance as obligated or planned and an additional 30.5% as designated by Board policy or state statute for specific purposes.
Total Unrestricted Program Revenue Balance <i>Includes only unrestricted funds as determined by the Legislative Audit Bureau</i>	<ul style="list-style-type: none"> - Total unrestricted balances increased by \$125.6 million in FY 2022. - The FY 2022 balance of all unrestricted funds represents a reduction of \$8.0 million since FY 2013. - 85.9% of the total balance meets the LAB definition of being obligated for a specific purpose, in the final stages of planning, or designated for a specific project or program.
Total Program Revenue Balances <i>Includes both restricted and unrestricted funds</i>	<ul style="list-style-type: none"> - Overall, program revenue balances increased \$146.9 million in FY 2022. This report reiterates the numbers that were released publicly in August 2022. - Restricted funds, such as gifts, grants and contracts, increased \$21.3 million between years.

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UW SYSTEM PROGRAM REVENUE BALANCE REPORT

Fiscal Year (FY) 2021-22

In accordance with 2013 Wisconsin Act 20, the University of Wisconsin (UW) System has prepared a program revenue balances report for FY 2022. For most unrestricted program revenue funds, UW System universities with balances exceeding 12% of expenditures are required to submit detailed spending plans, categorizing the future uses of those funds by level of commitment. The report uses the fund and commitment definitions developed by the Legislative Audit Bureau in 2013. It also complies with the methodology and reporting requirements established by the UW System Board of Regents in Regent Policy Document 21-6 (Appendix 1), as approved by the Legislative Joint Audit Committee and the Legislative Joint Finance Committee.

Introduction

All UW System universities need fund balances, as these balances are necessary components for the continuity of operations and a well-functioning university system. UW universities heavily rely on program revenue, which currently represents approximately 82% of total funding for the UW System. Nearly all of the UW System's program revenue funds are designated by state rules as "continuing" appropriations, which means that revenues the university receives in one year may need to be carried forward and spent in an ensuing year.

Program revenue balances within the UW System are not analogous to a "rainy day fund." The balances are held in accounts throughout the UW System's 13 four-year universities, 13 branch campuses, and UW System Administration. These funds reflect the long-range planning by UW program managers and fiscal officers for specific, locally necessary reasons. This includes funds for large future purchases, ensuring positive cash flow of each self-supporting operation, new initiatives or programs, and some emergency reserves.

Levels of Commitment

Five levels of commitment were established in 2013 by the Legislative Audit Bureau: (1) obligated, (2) planned, (3) designated, (4) reserves and (5) undocumented. These levels of commitment establish the degree of flexibility UW officials may have in directing balances to be used for particular purposes.

The Legislative Audit Bureau distinguished between obligations where, for example, balances had been set aside for a legally binding contract, and planned uses. As an example of a plan, funds may be planned for an event or purchase, but there is sufficient flexibility that the purchase could be cancelled in lieu of a higher priority that may develop.

Detailed descriptions and definitions of the five commitment categories are included in Appendix 2 of the report, and functional examples of items that fit into each category are provided as Appendix 3. Appendix 4 provides the consistent methodology used by all UW universities to calculate program revenue balances.

Program Revenue Balances by Fund Type

Universities with balances exceeding 12% of expenditures in tuition, auxiliary operations, general operations, or other unrestricted program revenue funds are required to submit detailed spending plans for those funds. The expenditures contemplated in the spending plans are consistent with the types of expenditures UW universities routinely incur, such as expenditures for academic programs, student services, maintenance costs, and unbudgeted salaries. Universities with an overall negative tuition or auxiliary balance must submit a plan detailing how the negative balance would be eliminated.

The Legislative Audit Bureau revised its recommended presentation of auxiliary program revenue balances for FY 2021. Starting with the FY 2021 report, negative division-level balances are removed from the auxiliary balance calculation and reported separately, but not categorized. The remaining positive balances within auxiliary operations are categorized as obligated, planned, designated, reserves or undocumented. This presentation, which was codified in Regent Policy Document 21-6 in December 2020, does not change how the overall auxiliary balance is calculated but does result in UW universities providing additional explanations to support their balances.

As shown in Table 1, all UW universities, except UW-Madison, UW-Oshkosh, and UW-Stout, were required to submit detailed spending plans for two or more funds.

Table 1
UW UNIVERSITIES REQUIRED TO REPORT
UNDER REGENT POLICY DOCUMENT 21-6

	Tuition	Auxiliary Operations	General Operations	Other Unrestricted Program Revenue
Madison		✓		
Milwaukee ¹	✓	✓	✓	✓
Eau Claire	✓	✓	✓	
Green Bay ¹	✓	✓	✓	✓
La Crosse		✓	✓	
Oshkosh	✓			
Parkside	✓	✓	✓	
Platteville		✓	✓	
River Falls	✓	✓	✓	
Stevens Point ¹	✓	✓	✓	
Stout			✓	
Superior ¹	✓	✓	✓	
Whitewater	✓	✓	✓	
Systemwide ¹	✓	✓	✓	✓

¹ Combined reserves and undocumented funds in at least one fund type exceed 12% of expenditures for the fiscal year.

Total program revenue balances and expenses by fund type and by university for FY 2022 are provided in Appendix 5. For comparison purposes, FY 2021 balances and expenses are provided in Appendix 6.

Factors Impacting FY 2022 Balances

When the UW System began preparing this program revenue balance report in FY 2013, total unrestricted balances were \$1.1 billion. When adjusted for inflation, the FY 2013 balance would be nearly \$1.4 billion in FY 2022.

The UW System's balances generally declined from FY 2013 through FY 2020, reaching a low point of \$773.2 million in FY 2020. However, largely due to the pandemic, unrestricted balances increased in FY 2021 and FY 2022.

These balance increases are not unique to the UW System. The State of Wisconsin ended FY 2021 with a higher-than-expected \$2.6 billion budget surplus, pushing up its budget stabilization fund, to \$1.7 billion. The State reported a general fund balance of \$4.3 billion at the end of FY 2022, a nearly 70% increase from the prior year.

The UW System's increases in FY 2022 are primarily attributable to two factors — the COVID relief funds that UW universities received and many operating expenses remaining below pre-pandemic levels.

COVID Relief Funds - The global pandemic has had a significant financial impact on UW universities, which incurred additional COVID-related costs for items such as technology to support remote learning and personal protective equipment. UW universities also lost significant revenue from campus operations. Initially, the offsetting federal relief funds were not sufficient to fully mitigate the pandemic's financial impact. As a result, the UW System's overall program revenue balances declined \$108.7 million in FY 2020 alone.

However, for FY 2021 and FY 2022, additional federal funding, as well as the proactive measures taken by all UW universities to adjust expenditures, resulted in the UW System's program revenue balances increasing. The FY 2021 program revenue balance report foreshadowed an increase in FY 2022 balances, given the federal funding allocated to the UW universities in late FY 2021 as part of the American Rescue Plan Act.

UW universities received federal relief funds directly from the federal government and through allocations from the State of Wisconsin's federal funds. The UW System was allocated a total of \$368.9 million, excluding aid provided to students as emergency grants or as payments for assisting with COVID vaccinations and health care. Federal regulations allow these funds to be claimed for estimated lost revenue, by comparing revenues across various time periods and considering those losses specifically attributable to COVID.

Through FY 2022, UW universities claimed \$190.0M in lost revenue for various campus enterprises, such as revenue reductions in tuition, residence halls, dining services, performing art centers, athletic events, and student unions. Three unrestricted fund types within this report — tuition, auxiliary operations and general operations — are primarily impacted by these funds.

A portion of these federal relief funds remains to be spent in future years as enrollment reductions and other revenue losses from COVID continue to be felt. However, these funds are one-time funds that cannot be depended upon for recurring costs, such as employee salaries and other operating expenses. As FY 2023 progresses, UW universities will continue to deploy their allocated federal funding to mitigate revenue shortfalls, monitor balances and strategically evaluate their planned commitments and initiatives.

Lower Expenses - Overall, the UW System's expenses within unrestricted funds increased \$375.0 million between FY 2021 and FY 2022. However, further

examination of the types of expenses and comparing those expenses to pre-pandemic levels reveals a somewhat different story.

FY 2022 unrestricted expenses increased \$10.5 million (0.2%) compared to FY 2019 when COVID-related costs, such as testing, are removed. This change between years is comprised of an increase of \$119.8 million in salaries and fringe benefits and a decrease of \$109.3 million in non-personnel costs.

The 2019-21 and 2021-23 biennial budgets included 2% pay adjustments for state employees as of January 1st of each year. For UW state-funded employees, the State provided revenue to cover 70% of these additional personnel costs, while UW universities pick up the remaining 30%. As a result, a portion of the additional \$119.8 million in salaries and fringe benefits have offsetting revenue.

Non-personnel expenses are more fully funded, if not entirely funded, with the UW System's program revenue, and these costs have not returned to pre-pandemic levels. For example, in FY 2022, travel related costs remain \$31.2 million below FY 2019 levels. Miscellaneous supplies and services expenses, including expenses for hosted events, non-capitalized equipment and furniture, and classroom supplies, are \$80.4 million less than pre-pandemic years.

UW universities expect expenses to continue to increase and, due to numerous financial pressures in our global economy, inflation will likely drive some expenses to well exceed prior levels in the future. The US Bureau of Labor Statistics currently reports a general inflation rate of 8.3%, with higher rates for food (11.4%) and energy (23.8%).

For capital projects, the State of Wisconsin's Department of Administration recently provided instructions to assume an 8.0% inflationary factor every six months for FY 2023 and 4.0% every six months thereafter. (The instructions for previous biennia projected 3% every six months.) UW universities are experiencing these cost increases in real time. For example, UW-La Crosse's Center for the Arts parking ramp and police building addition were anticipated to cost nearly \$21.6 million when proposed in the 2021-23 capital budget; these projects are now estimated at \$34.1 million, an increase of 57.9%, in the 2023-25 biennium.

From the detailed spend plans required from some UW universities, \$77.7 million was identified as obligated or planned for planned shortfalls in operational costs, including staff positions that are not currently budgeted, and the deficit spending that will occur as a result.

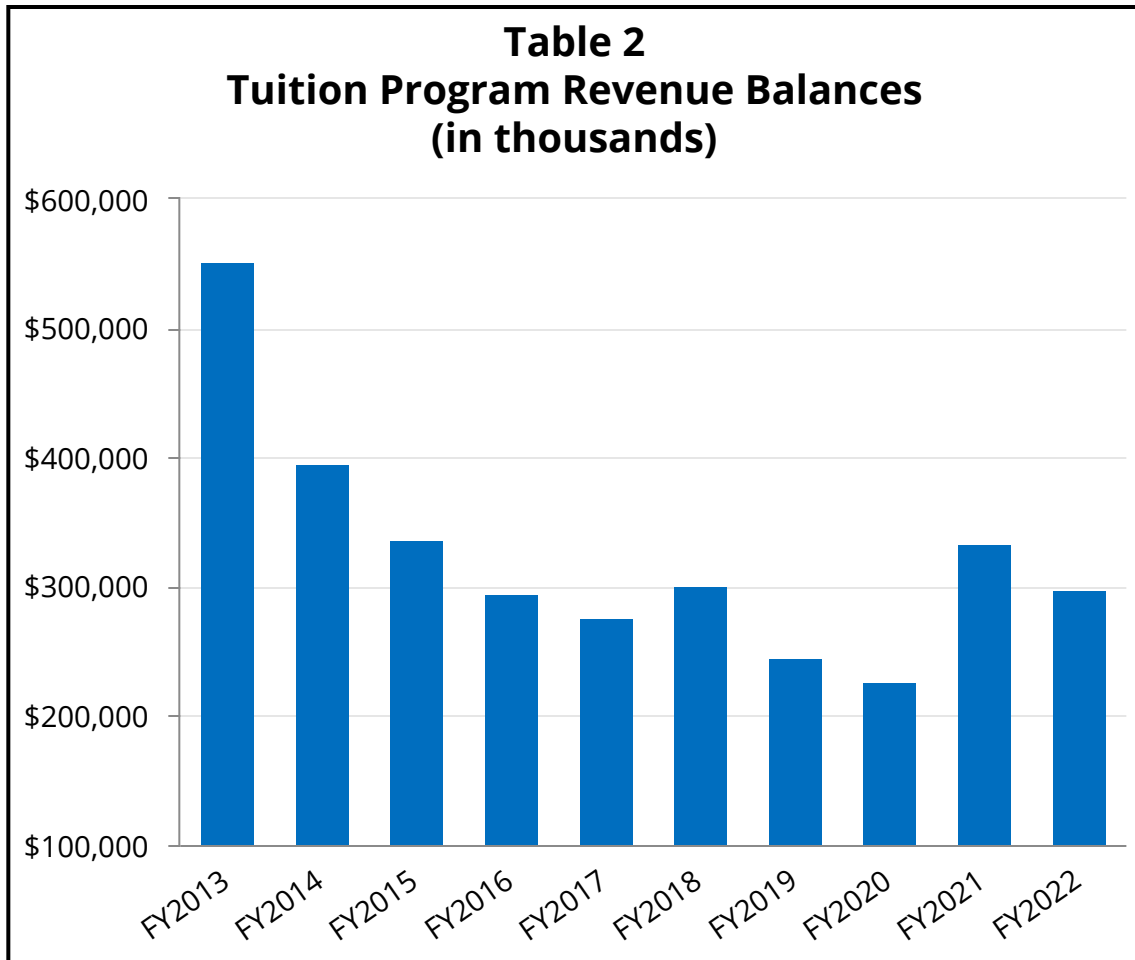
Tuition Funds

The UW System uses tuition funds to achieve the university's broad academic mission and address general university operations. These funds are often flexible in how they can be used. For example, tuition funds can be used to hire a faculty member or instructor, purchase academic software or supplies, or hire an advisor. However, through agreements with their students, UW System universities designate differential tuition funds for specific purposes.

At the end of FY 2022, the UW System's total tuition balance represented approximately 39.4 days of operating expenses. This is the amount of working capital the UW System would have on hand to ensure the operation of tuition-funded university programs and services in the event of unforeseen circumstance or an emergency.

As shown in Table 2, between FY 2013 and FY 2020, tuition balances declined 58.8%, from \$551.5 million to \$227.3 million, respectively. In FY 2021, tuition balances increased to \$333.2 million, as a result of three primary factors — the UW System's cost-saving measures, such as employee furloughs and travel restrictions; federal relief funds awarded to UW universities to offset COVID-related costs and lost revenues; and the State's rescission of its previously-imposed lapse. In FY 2022, tuition balances decreased \$34.9 million (10.5%) in FY 2022, to \$298.3 million, and remain 45.9% lower than FY 2013, when program revenue balance reporting began.

UW universities categorized \$235.9 million of this balance, or 79.1%, as obligated or planned, and an additional \$21.8 million (7.3%) as designated.



All UW System universities except UW-Madison, La Crosse, Platteville and Stout reported tuition balances that exceeded 12% of their annual expenses and, by Board policy, submitted a spending plan for FY 2022. UW universities commonly categorized tuition balances as obligated and planned to cover new academic initiatives, the salary and fringe benefits for contracted employees not included in the base budget, software or technology purchases, financial aid scholarships, and professional development for faculty and staff.

Auxiliary Operations

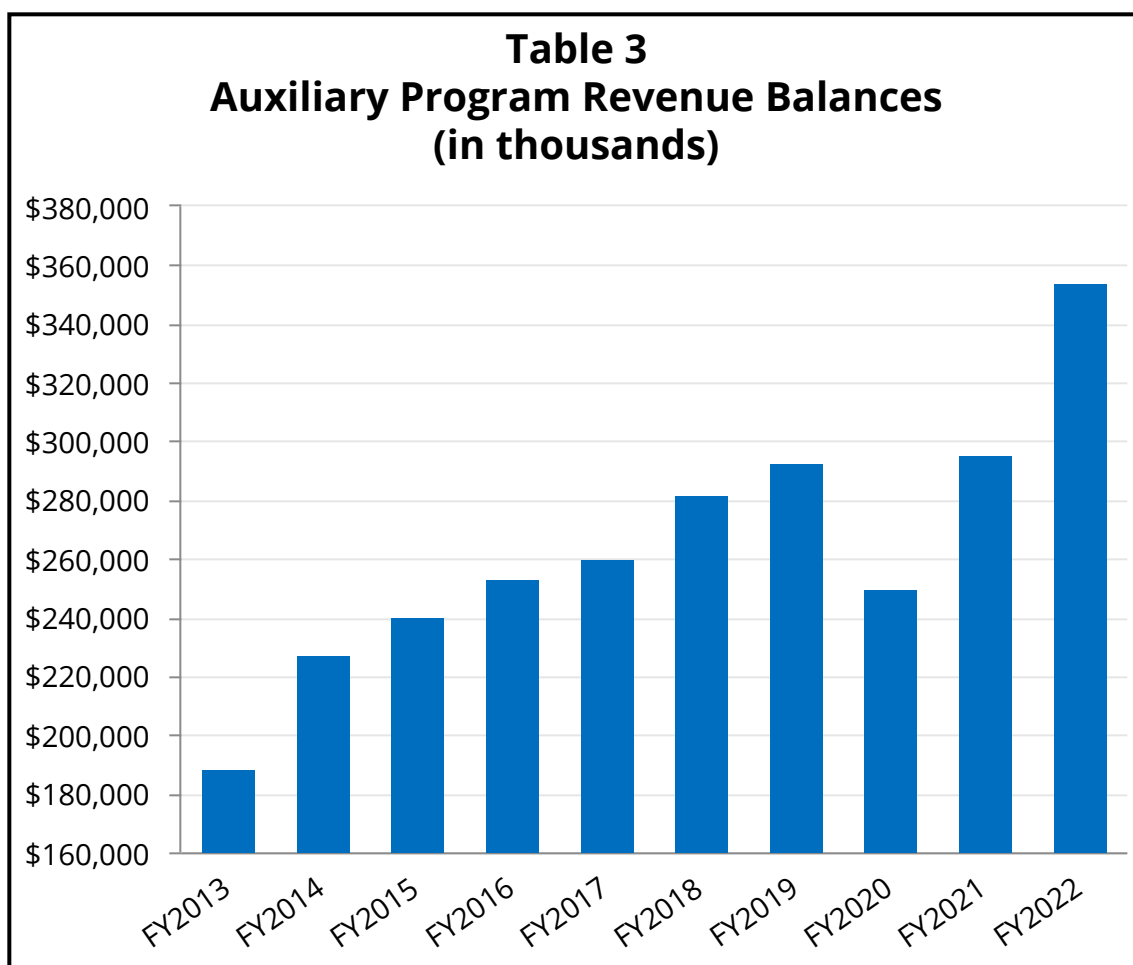
Auxiliary operations support university entities that furnish goods or services to students, faculty, or staff for a fee, which is directly related to the cost of those goods or services. Examples include university housing, bookstores, food service, and parking. UW System universities essentially manage these activities as self-supporting programs.

Due to the complexity of UW universities and their need to leverage resources in achieving their missions, the Board of Regents delegates authority to the UW System President to approve the transfer of balances from a university's auxiliary

operations to other operations or across auxiliary operations within that university. If such transfers occur, they must be discrete budgetary decisions that result from unanticipated auxiliary balances and must be reported annually to the Board. In addition, some auxiliary operations are funded with student segregated fees, which in accordance with state law, can only be spent for the purposes for which they were collected.

As shown in Table 3, program revenue balances related to auxiliary operations increased by \$58.6 million, to \$354.1 million, in FY 2022. As noted above, several auxiliary operations received federal COVID relief funds due to lost revenues. A portion of these funds remain within UW balances and will be used in future years to backfill for lost revenue.

Of the year-end auxiliary balance, UW System universities reported \$246.0 million (66.7%) as obligated or planned. An additional \$112.3 million (30.5%) is designated by Board policy or state statute for specific purposes.



All UW System universities, except UW-Oshkosh and UW-Stout, were required to submit spending plans for FY 2022 auxiliary operations. Uses for auxiliary balances include cash payments for capital projects, future debt service payments, and large purchases related to auxiliary operations. For example:

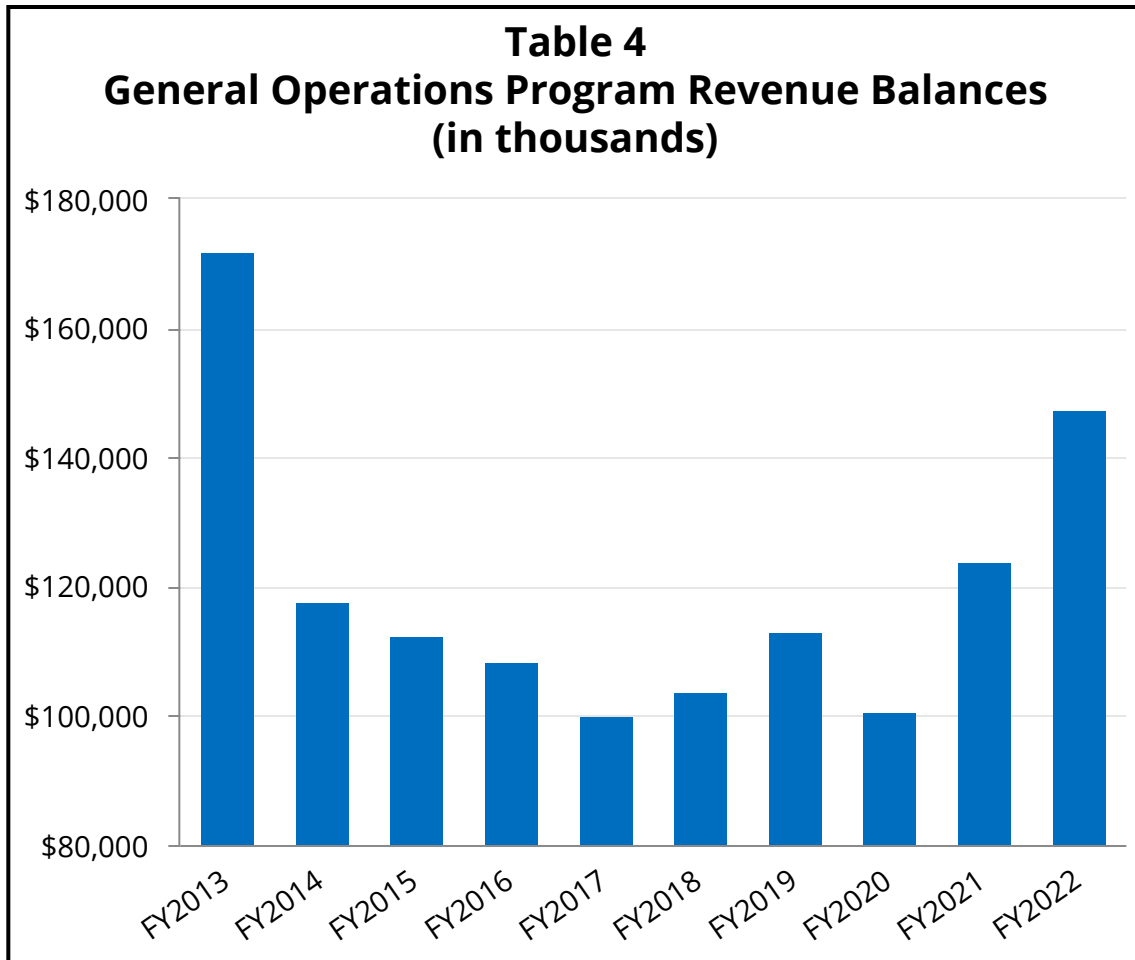
- UW-Milwaukee identified \$3.0 million as obligated for its student union renovation project and an additional \$9.9 million as designated for that project.
- UW-Stevens Point identified \$3.8 million as obligated for the athletic field redevelopment project and an additional \$3.6 million as planned for the addition and renovation to Champions Halls.
- UW-Eau Claire identified \$16.7 million as obligated or designated for FY 2023 auxiliary-related debt service for various campus operations, including residence halls, food service and parking, and an additional \$2.2 million for capital projects.

Of the UW balances required to be supported with detailed spending plans, \$57.1 million was categorized as obligated or planned for maintenance, all-agency/small, currently enumerated or future enumerated building projects, while an additional \$11.7 million was designated for these purposes. UW System universities also identified \$158.5 million for upcoming debt service payments, \$42.2 million for encumbrances associated with outstanding accounts payable, and \$19.1 million to cover anticipated budgetary shortfalls.

General Operations

UW System universities generate general operations revenue from a broad range of activities having a close tie to and/or supporting the academic mission of each university. These funds commonly support programs in the area in which the funds were generated. General operations examples include the World Class Instructional Design and Assessment Consortium, Babcock Dairy, and the Pre-School Lab operations at UW-Madison.

As shown in Table 4, general operations balances decreased \$71.2 million (41.4%) from FY 2013 to FY 2020, before increasing in FY 2021 and again increasing in FY 2022, to \$147.4 million. UW universities categorized \$88.0 million (58.5%) of this FY 2022 balance as either obligated or planned, and an additional \$34.7 million (23.0%) as designated.



All UW System universities, except UW-Madison and UW-Oshkosh, were required to submit spending plans for FY 2022 general operations. Uses for general operations balances include initiatives related to cost-recovery programs, information technology initiatives and some construction. For example:

- UW-Green Bay designated \$2.8 million for distance learning programs.
- UW-La Crosse identified \$1.8 million as obligated for its fieldhouse addition and an additional \$1.8 million as planned for this purpose.
- UW-Whitewater identified \$1.5 million as planned for its network upgrade.
- UW System Administration (Systemwide) identified \$5.5 million as obligated for the Administrative Transformation Program (ATP).

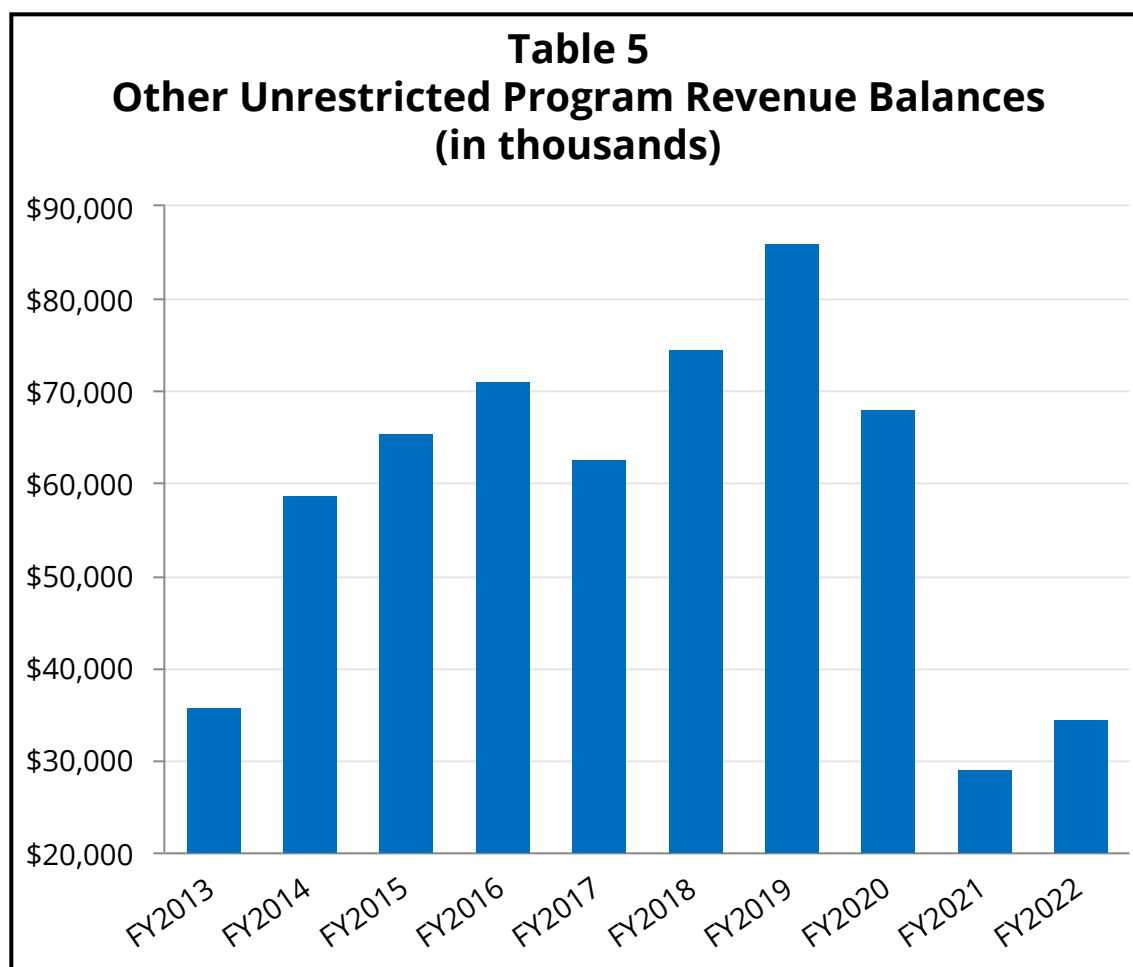
Other Unrestricted Funds

The other unrestricted funds consist of a variety of different funds and sources. For example, this fund group includes non-credit Extension programs, Extension

outreach and a fund that accounts for transfers to and from other state agencies. It also includes the State Laboratory of Hygiene and the Veterinary Diagnostics Laboratory, which are separate entities with their own governing boards, but attached to UW-Madison for administrative purposes.

Table 5 shows a significant decline in the balance of this unique mix of funds in FY 2021, and a slight increase of \$5.5 million in FY 2022. The FY 2021 reduction, which largely continued in FY 2022, was primarily due to a reporting change made at the recommendation of the Legislative Audit Bureau. Funds set aside for upcoming debt service payments were previously reported as other unrestricted funds but starting in FY 2021, are reported as auxiliary operations.

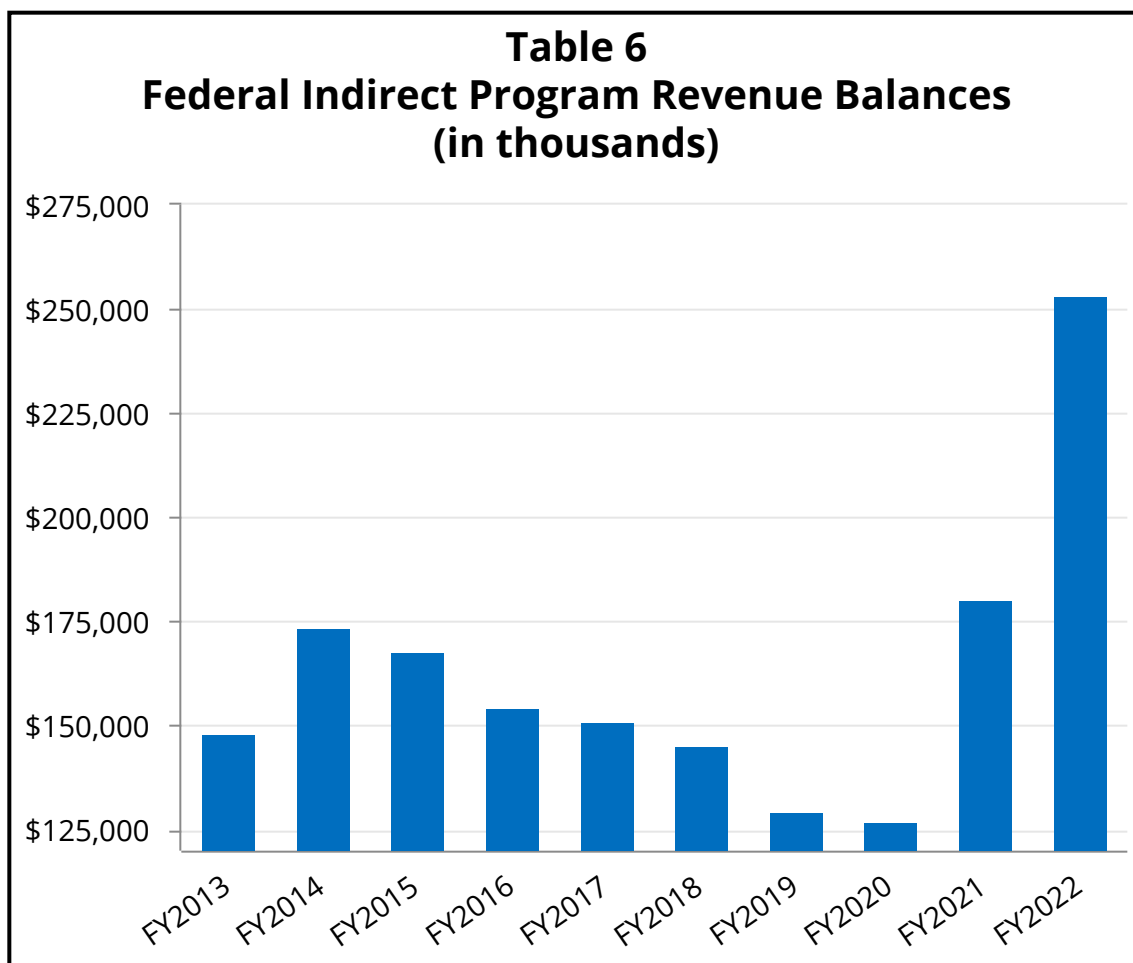
Approximately \$11.8 million (34.1%) of the other unrestricted balances was reported by UW System universities as either obligated or planned in FY 2022. An additional \$15.4 million (44.7%) was classified as designated.



Federal Indirect Cost Reimbursement

UW System universities receive federal indirect funds as a form of overhead on federal grants, based on a negotiated rate that is applied to each direct grant expenditure. While the use of these funds is not restricted, UW System universities often use them to support their research infrastructure and as a backstop if the renewal of federal grant funding is delayed. In accordance with Regent policy, the institutional balances from federal indirect cost reimbursement are included in this report, but UW universities are not required to provide detailed spending plans for these balances.

Federal indirect funds steadily declined from FY 2013 through FY 2020, but increased \$53.5 million in FY 2021 and \$73.0 million in FY 2022, as reflected in Table 6. This increase was experienced primarily at UW-Madison. With uncertainty due to the COVID pandemic, UW universities retained funds to address potential budgetary shortfalls and delays in federal research funding. UW System universities have identified \$183.5 million (72.2%) of this balance as either obligated or planned and an additional \$45.0 million (17.7%) as a reserve.



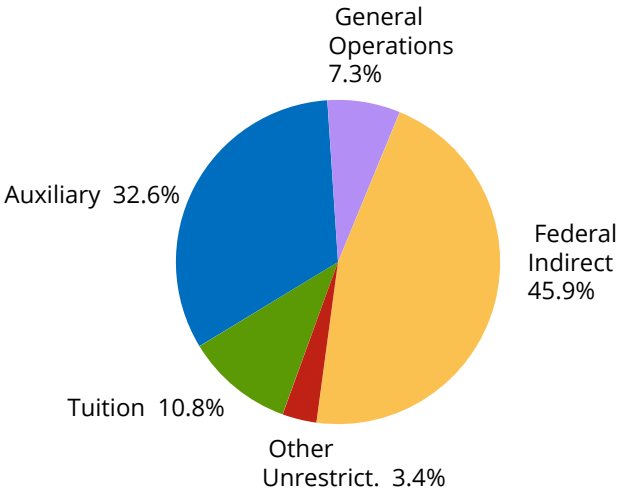
Total Funds

The UW System's total unrestricted fund balance increased by \$125.6 million between FY 2021 and FY 2022. Tuition balances declined, while balances in auxiliary operations, general operations, other unrestricted, and federal indirect cost reimbursement increased. The total unrestricted fund balance is down \$8.0 million (0.7%) since the inception of PR Balance reporting in FY 2013. A significant portion of these balances are believed to be from the federal COVID relief funds, which are one-time funds and are not a good funding source for recurring operational costs.

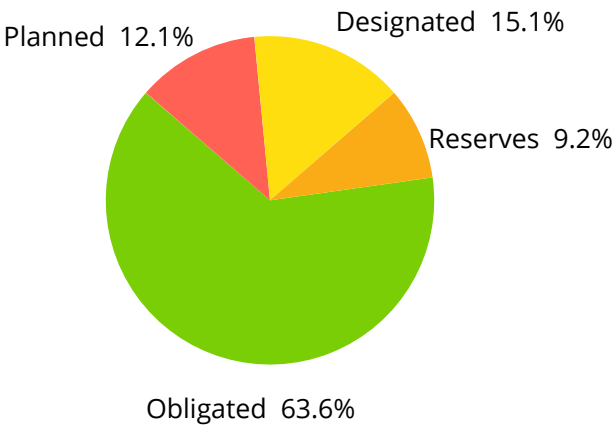
Restricted funds, including gifts, federal grants, non-federal grants and other restricted funds, increased by \$21.3 million in FY 2022. This increase is largely driven by additional funds being held for federal and nonfederal grants and contracts. As a result, total program revenue balances — unrestricted and restricted — increased by \$146.9 million between FY 2021 and FY 2022.

UW-Madison FY 2022 Program Revenue Balances

PR Balances by Category**



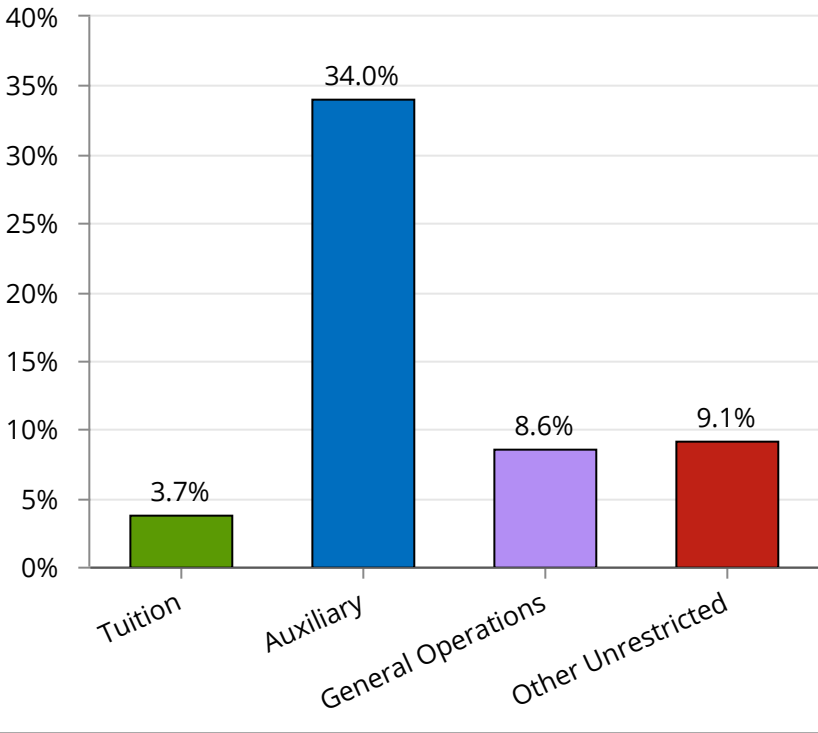
PR Balances by Commitment Level



PR Balances Highlights

- UW-Madison is only required to report on auxiliary operations.
- Total unrestricted balances increased \$108 million in FY22.
- More than 75% of unrestricted balances is either obligated or planned.
- \$110 million of \$153 million in auxiliary balances (72%) is identified for FY 2023-FY 2024 debt service payments.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Madison FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 11,854,738	\$ 95,496,605	\$ 34,180,750	\$ 2,915,850	\$154,404,954	\$ 298,852,897
Planned	38,734,227	—	—	—	18,186,182	56,920,409
Designated	—	57,961,565	—	13,197,774	—	71,159,339
Reserves	—	—	—	—	43,000,000	43,000,000
Undocumented (Discretionary)	—	—	—	—	—	—
Subtotal	50,588,965	153,458,170	34,180,750	16,113,624	215,591,136	469,932,645
Negative Divisional Balances*	*	(143,461)	*	*	*	(143,461)
Total	\$ 50,588,965	\$153,314,709	\$ 34,180,750	\$ 16,113,624	\$215,591,136	\$ 469,789,184

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 55,934,062	\$121,676,346	\$ 21,483,130	\$ 8,604,441	\$154,016,836	\$ 361,714,815
FY2021-22	50,588,965	153,314,709	34,180,750	16,113,624	215,591,136	469,789,184
Change	(5,345,097)	31,638,363	12,697,620	7,509,183	61,574,300	108,074,369
	(9.6)%	26.0%	59.1%	87.3%	40.0%	29.9%
Total Expenditures						
FY2020-21	\$ 1,271,086,820	\$415,122,605	\$325,829,384	\$ 163,005,679	\$120,540,795	\$ 2,295,585,283
FY2021-22	1,356,434,376	450,495,137	398,972,720	177,009,420	111,843,554	2,494,755,207
Change	85,347,556	35,372,532	73,143,336	14,003,741	(8,697,241)	199,169,924
Balances as a Percentage of Expenditures**						
FY2020-21	4.4%	29.3%	6.6%	5.3%	#	
FY2021-22	3.7%	34.0%	8.6%	9.1%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan.

UW-Madison FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 95,496,605
Planned	—
Designated	57,961,565
Reserves	—
Undocumented	—
Total	<u>\$ 153,458,170</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Campus PO encumbrance balances at the end of FY22	Obligated	\$ 36,469,905	\$ 36,469,905	\$ 36,469,905	\$ 36,469,905	FY23
2	Debt Service - University Housing - Resident Halls	Obligated	\$ 14,115,431	\$ 14,115,431	\$ 14,115,431	\$ 14,115,431	FY23
3	Debt Service - Intercollegiate Athletics	Obligated	\$ 13,018,017	\$ 13,018,017	\$ 13,018,017	\$ 13,018,017	FY23
4	Debt Service - Wisconsin Union	Obligated	\$ 5,790,344	\$ 5,790,344	\$ 5,790,344	\$ 5,790,344	FY23
5	Debt Service - University Recreation and Wellbeing	Obligated	\$ 6,588,763	\$ 6,588,763	\$ 6,588,764	\$ 6,588,764	FY23
6	Debt Service - Transportation Services	Obligated	\$ 4,145,751	\$ 4,145,751	\$ 4,145,751	\$ 4,145,751	FY23
7	Debt Service - University Housing - University Apartments	Obligated	\$ 684,218	\$ 684,218	\$ 684,218	\$ 684,218	FY23
8	Debt Service - Walnut Street, Charter, Co-Gen and Major Utilities	Obligated	\$ 3,784,176	\$ 3,784,176	\$ 3,784,176	\$ 3,784,176	FY23
9	Kohl Center Project	Obligated	\$ 10,900,000	\$ 10,900,000	\$ 10,900,000	\$ 10,900,000	FY23

Total \$ 95,496,605
Obligated \$ 95,496,605
Planned \$ —

UW-Madison FY 2022 Program Revenue Balances

Auxiliary Operations

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Debt Service - University Housing - Resident Halls	\$ 17,723,662
2	Debt Service - Intercollegiate Athletics	\$ 10,609,467
3	Debt Service - Wisconsin Union	\$ 8,048,721
4	Debt Service - University Recreation and Wellbeing	\$ 6,503,315
5	Debt Service - Transportation Services	\$ 4,420,195
6	Debt Service - University Housing - University Apartments	\$ 399,271
7	Debt Service - Walnut Street, Charter, Co-Gen and Major Utilities	\$ 3,539,532
8	Student Health Insurance Program required balances to cover active claims cycles	\$ 3,988,079
9	Segregated fee balances from student funded auxiliaries.	\$ 2,729,323

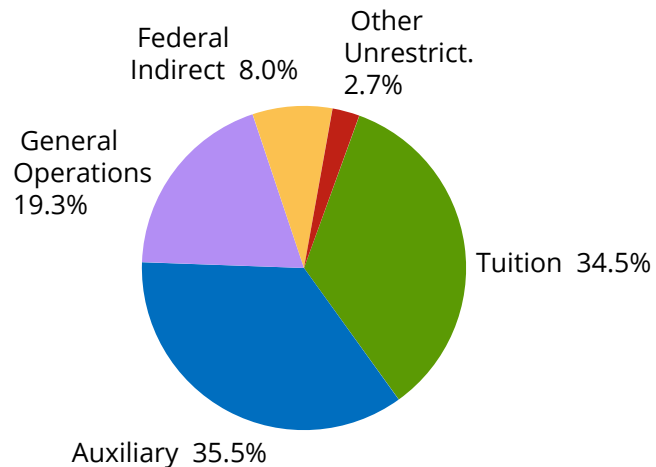
Total \$ 57,961,565

Negative Divisional Balances

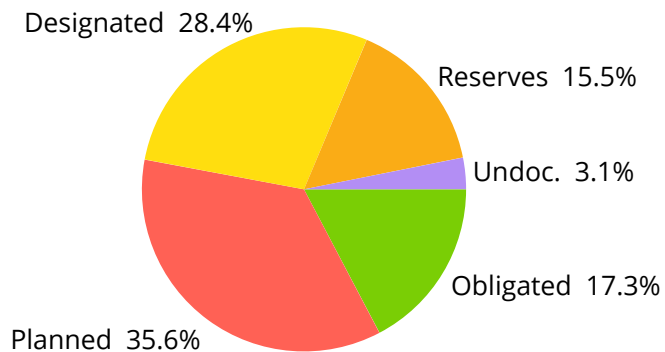
	Division	FY22 Negative Balance
1	International Division	\$ (143,461)
	Total	\$ (143,461)

UW-Milwaukee FY 2022 Program Revenue Balances

PR Balances by Category**



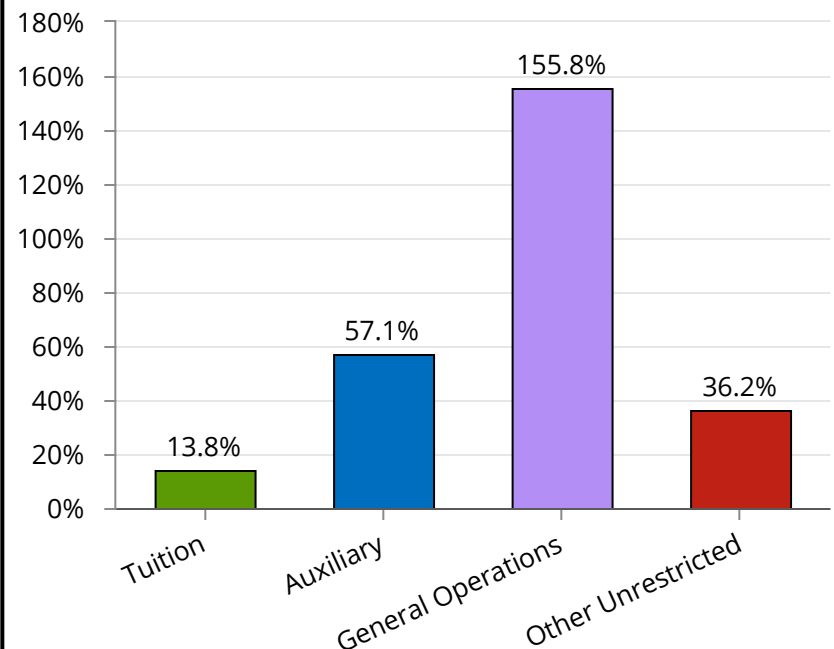
PR Balances by Commitment Level



PR Balances Highlights

- UW-Milwaukee is required to report on all categories of unrestricted balances.
- Nearly 87% of the FY 2022 tuition balance is either obligated or planned.
- Nearly 53% of the total unrestricted balance is categorized as obligated or planned.
- 25% of unrestricted balances is identified for debt service and capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Milwaukee FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 8,652,111	\$ 14,366,826	\$ 938,671	\$ 271,284	\$ 217,518	\$ 24,446,410
Planned	32,831,834	8,257,565	1,352,186	53,757	7,890,723	50,386,065
Designated	6,289,450	27,651,255	4,584,204	243,985	1,347,657	40,116,551
Reserves	—	—	19,830,802	560,426	1,553,801	21,945,029
Undocumented (Discretionary)	—	1,793,942	—	2,647,416	—	4,441,358
Subtotal	47,773,395	52,069,588	26,705,863	3,776,868	11,009,699	141,335,413
Negative Divisional Balances*	*	(2,946,938)	*	*	*	(2,946,938)
Total	\$ 47,773,395	\$ 49,122,650	\$ 26,705,863	\$ 3,776,868	\$ 11,009,699	\$ 138,388,475

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 45,950,621	\$ 40,422,441	\$ 25,521,705	\$ 2,676,359	\$ 9,262,368	\$ 123,833,494
FY2021-22	47,773,395	49,122,649	26,705,862	3,776,868	11,009,700	138,388,474
Change	1,822,774	8,700,208	1,184,157	1,100,509	1,747,332	14,554,980
	4.0%	21.5%	4.6%	41.1%	18.9%	11.8%
Total Expenditures						
FY2020-21	\$ 333,283,619	\$ 66,301,523	\$ 15,703,682	\$ 8,622,406	\$ 5,424,528	\$ 429,335,758
FY2021-22	346,927,765	85,964,572	17,139,533	10,419,514	5,650,505	466,101,889
Change	13,644,146	19,663,049	1,435,851	1,797,108	225,977	36,766,131
Balances as a Percentage of Expenditures**						
FY2020-21	13.8%	61.0%	162.5%	31.0%	#	
FY2021-22	13.8%	57.1%	155.8%	36.2%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan.

UW-Milwaukee FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$	8,652,111
Planned		32,831,834
Designated		6,289,450
Reserves		—
Undocumented		—
Total		<u>47,773,395</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 3,439,565	\$ 3,439,565	\$ 3,439,565	\$ 3,439,565	FY23
2	RGI and DIG Grants	Obligated	\$ 578,353	\$ 578,353	\$ 578,353	\$ 578,353	FY23
3	Faculty Start Up Packages	Obligated	\$ 1,555,622	\$ 1,555,622	\$ 1,555,622	\$ 1,555,622	FY23
4	Dr. McLellan Freshwater Collaborative grant	Obligated	\$ 49,465	\$ 49,465	\$ 49,465	\$ 49,465	FY23
5	FY21-22 Internal Award Carryforward ARC/TIP/RAF Awards	Obligated	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	FY23
6	Advanced Opportunity Program-Fund 403	Obligated	\$ 1,826,309	\$ 1,826,309	\$ 1,826,309	\$ 1,826,309	FY23
7	McNair Entrance Fellowship	Obligated	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	FY23
8	Social Entrepreneurship, Justice & Equity Compact Grants	Obligated	\$ 154,851	\$ 154,851	\$ 154,851	\$ 154,851	FY23
9	Debt Service - PR for School of Public Health	Obligated	\$ 807,946	\$ 807,946	\$ 807,946	\$ 807,946	FY23
10	College of Letters & Science Faculty Start Ups	Planned	\$ 1,487,252	\$ 3,800,000	\$ 1,600,000	\$ 3,800,000	FY23-FY25
11	Emergency Replacement of Equipment and Supplies not in Budget for Architecture School	Planned	\$ 99,999	\$ 120,520	\$ 120,520	\$ 120,520	FY23
12	MCW/UWM Partnership-Pilot	Planned	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	FY23

UW-Milwaukee FY 2022 Program Revenue Balances

Tuition

13	Office of Research and Graduate School Website Enhancements	Planned	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY23
14	Larger Digital Sign for UWM@Waukesha	Planned	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	FY23
15	Northwest Quadrant Renovation IT Updates	Planned	\$ 101,804	\$ 101,804	\$ 101,804	\$ 101,804	FY23
16	Prior Commitments to Faculty Startup & Staff base support	Planned	\$ 97,679	\$ 97,679	\$ 45,000	\$ 97,679	FY23 -FY25
17	Student Success Investments Phase 1a	Planned	\$ 3,446,000	\$ 3,446,000	\$ 3,446,000	\$ 3,446,000	FY23
18	Online Growth Programmatic Investments	Planned	\$ 3,350,000	\$ 3,350,000	\$ 1,116,667	\$ 3,350,000	FY23 - FY25
19	Additional Investments in Recruitment & Enrollment	Planned	\$ 2,388,100	\$ 2,388,100	\$ 1,194,050	\$ 2,388,100	FY23 - FY24
20	Chancellor Strategic Fund	Planned	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 1,000,000	FY23 - FY24
21	School and College Additional Investments & Priorities	Planned	\$ 4,916,000	\$ 4,916,000	\$ 1,638,667	\$ 4,916,000	FY23 - FY25
22	Letters and Science - Additional Investment in L&S Operating Support	Planned	\$ 8,500,000	\$ 8,500,000	\$ 5,000,000	\$ 8,500,000	FY23 - FY24
23	Additional Financial Aid Investments	Planned	\$ 1,310,000	\$ 1,310,000	\$ 1,310,000	\$ 1,310,000	FY23
24	Additional Financial Aid Investments	Planned	\$ 1,500,000	\$ 1,500,000	\$ —	\$ 1,500,000	FY24
25	Student Success Investments Phase 1b	Planned	\$ 4,435,000	\$ 4,435,000	\$ —	\$ 4,435,000	FY24 - FY25

Total \$ 41,483,945

Obligated \$ 8,652,111

Planned \$ 32,831,834

UW-Milwaukee FY 2022 Program Revenue Balances

Tuition

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Designated for GEA initiatives and priorities including Marketing and investments in diversity projects, fundraising, and strategic initiatives	\$ 1,476,413
2	Space Costs- Student Success Center/Tutoring	\$ 350,000
3	Future support to continue current campus funded initiatives	\$ 601,696
4	Residual Balance of the Towards an Anti-Racist Campus: Action Grants. The grant balances will go to support activities in the same spirit of the grants as directed by the Vice Chancellor for DEI and the Vice Provost for Research	\$ 38,014
5	IT upgrades designated for online instruction	\$ 197,939
6	University Relations initiatives and projects	\$ 545,341
7	Alumni Relations funds designated for Student Success	\$ 78,251
8	Tuition Differential	\$ 1,496,014
9	Debt Service - School of Public Health FY 24	\$ 1,505,782
Total \$		6,289,450

UW-Milwaukee FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 14,366,826
Planned	8,257,565
Designated	27,651,255
Reserves	—
Undocumented Funds	1,793,942
Total	<u>\$ 52,069,588</u>

Obligated and Planned Funds

Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1 Encumbrances	Obligated	\$ 1,285,694	\$ 1,285,694	\$ 1,285,694	\$ 1,285,694	FY23
2 Debt Service - All PR-Transportation Services/Housing/UREC/Union	Obligated	\$ 8,151,369	\$ 8,151,369	\$ 8,151,369	\$ 8,151,369	FY23
3 Klotsche Annex-Construction Contract Signed with DOA&General Cont	Obligated	\$ 775,613	\$ 775,613	\$ 775,613	\$ 775,613	FY23
4 Union Renovation Project - Construction Contract Signed with DOA & General Contractor - Cash Down Payment	Obligated	\$ 2,954,150	\$ 2,954,150	\$ 2,954,150	\$ 2,954,150	FY23
5 Remaining Sandburg Project Down Payment	Obligated	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	FY23
6 3 Year Planning Parking ongoing operations exceeding FY23 revenues Parking Restructuring?	Planned	\$ 1,006,000	\$ 1,006,000	\$ 335,333	\$ 1,006,000	FY23-FY25
7 Campus Housing Planned Operating Loss for FY23 - (balances used to minimize rate increases)	Planned	\$ 965,500	\$ 965,000	\$ 965,000	\$ 965,000	FY23
8 FY23 Dining Services Planned Operating Loss -(balances used to minimize rate increases)	Planned	\$ 2,100,000	\$ 2,100,000	\$ 1,100,000	\$ 2,100,000	FY23-FY24
9 Athletics Capital Equipment Not Budgeted	Planned	\$ 186,065	\$ 216,065	\$ 216,065	\$ 216,065	FY23
10 Retail/Food Services Equipment and Remodel of Residence Hall Facilities for Transition to New Dining Plan	Planned	\$ 4,000,000	\$ 4,000,000	\$ 1,500,000	\$ 4,000,000	FY23-FY25

Total \$ 22,624,391

Obligated \$ 14,366,826

Planned \$ 8,257,565

UW-Milwaukee FY 2022 Program Revenue Balances

Auxiliary Operations

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Union Renovation Project - Construction Contract Signed with DOA & General Contractor	\$ 9,866,348
2	Official functions account	\$ 213,053
3	Debt Service - All PR including Transportation Services/Housing/UREC/Union FY 24	\$ 7,554,477
4	Auxiliary and Segregated Fee Balances	\$ 9,139,827
5	Gold Account Student Balances	\$ 545,495
6	Remodel Washington County Student Affairs Center	\$ 20,000
8	Washington and Waukesha County Segregated fee and Auxiliary balances	\$ 312,055
Total \$		27,651,255

Negative Divisional Balances

	Division	FY22 Negative Balance
1	Athletics	\$ (1,418,660)
2	Business & Financial Services	\$ (542,527)
3	University Info Tech Svcs	\$ (505,563)
4	Academic Affairs - Departments	\$ (416,527)
5	Academic Departments	\$ (54,722)
6	Vice Chancellor's Office	\$ (7,628)
7	Financial Aid	\$ (1,281)
8	Human Resources	\$ (30)
Total \$		(2,946,938)

UW-Milwaukee FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 938,671
Planned	1,352,186
Designated	4,584,204
Reserves	19,830,802
Undocumented	—
Total	<u>\$ 26,705,863</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned?	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 734,044	\$ 734,044	\$ 734,044	\$ 734,044	FY23
2	MMSD Climate & Watershed Scientist contract #P-2998	Obligated	\$ 189,798	\$ 749,798	\$ 189,798	\$ 749,798	FY23-FY27
3	Battelle Memorial Institute contract RFP 18-1027	Obligated	\$ 14,829	\$ 14,829	\$ 14,829	\$ 14,829	FY23
4	Student Identification Card Access Project	Planned	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	FY23
5	Financial Aid Investments	Planned	\$ 1,277,186	\$ 1,277,186	\$ 638,593	\$ 1,277,186	FY23 - FY24

Total \$ 2,290,857
Obligated \$ 938,671
Planned \$ 1,352,186

UW-Milwaukee FY 2022 Program Revenue Balances

General Operations

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Enrollment Management Department Programs (First Year Programs, Orientation, Career Development, Trio Pre-College, Registrar's Office)	\$ 1,212,877
2	Academic Affairs Initiatives not included in budget (Center for Excellence in Training and Learning (CETL), Accessibility Resource Center, Honor's College Field Trips, and Pathway Advising Activities)	\$ 144,880
3	School of Education advance receipts for Office of Charter Schools, Clinical Placement and other operating receipts to be returned.	\$ 120,042
4	Engineering lab operating receipts used for lab equipment replacement.	\$ 744,254
5	Research Facilities and Centers Operations and Maintenance	\$ 597,435
6	Designated for Graduate Student Recruitment, Retention, and Support Initiatives	\$ 146,996
7	PreCollege programs	\$ 56,000
8	Marketing, Recruitment and Retention Initiatives targeting branch campus location and surrounding communities	\$ 120,000
9	Transportation/Busing Collaborative Program	\$ 143,955
10	Libraries Strategic Initiatives and Buildings Maintenance	\$ 459,577
11	Operating receipts from trainings and conferences offered by Milwaukee Child Welfare Partnership	\$ 190,495
12	Funds returned by students of the Long-term Child Welfare Training grant to be returned to State of WI	\$ 45,614
13	Financial Aid Scholarships - Restricted for specific purpose	\$ 445,614
14	Commencement Funds	\$ 156,465
Total		\$ 4,584,204

Reserves

	Major Balance Grouping	FY22 Reserves Balance
1	Unit-wide reserve for enrollment decline	\$ 19,830,802

UW-Milwaukee FY 2022 Program Revenue Balances

Other Unrestricted Operations

Report on Other Unrestricted Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 271,284
Planned	53,757
Designated	243,985
Reserves	560,426
Undocumented	2,647,416
Total	<u>\$ 3,776,868</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned?	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 271,284	\$ 271,284	\$ 271,284	\$ 271,284	FY23
2	School of Freshwater Science DNR research agreement	Planned	\$ 20,757	\$ 20,757	\$ 20,757	\$ 20,757	FY23
3	Resurfacing UWM@Waukesha Gymnasium Floor	Planned	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	FY23

Total \$ 325,041
Obligated \$ 271,284
Planned \$ 53,757

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Outreach Activities and Workshops	\$ 67,423
2	132 - Extension Non-Credit Program Receipts to apply to extension-related activities	\$ 142,290
3	Non Credit Extension Program Receipts	\$ 34,272
	Total \$	243,985

UW-Milwaukee FY 2022 Program Revenue Balances

Other Unrestricted Operations

Reserves

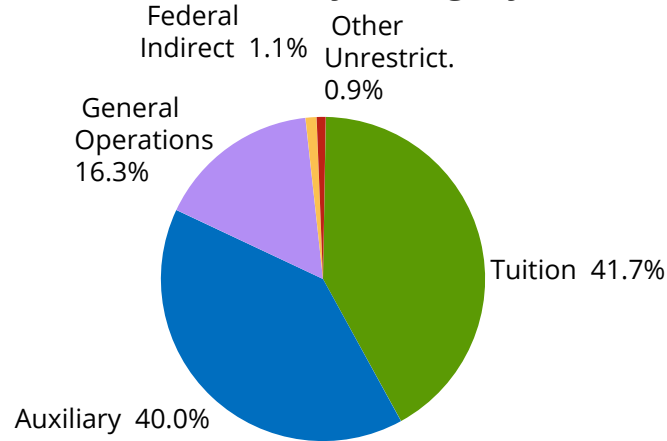
	Major Balance Grouping	FY22 Reserves Balance
1	Unit-wide Reserve for enrollment decline	\$ 560,426

Undocumented

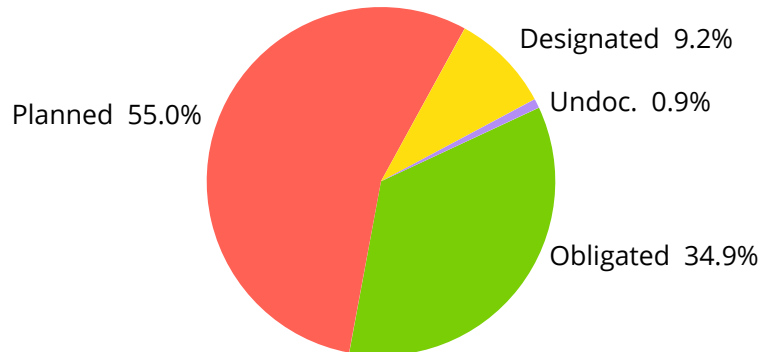
	Major Balance Grouping	FY22 Reserves Balance
1	Non Credit Continuing Education Funds	\$ 2,647,416

UW-Eau Claire FY 2022 Program Revenue Balances

PR Balances by Category**



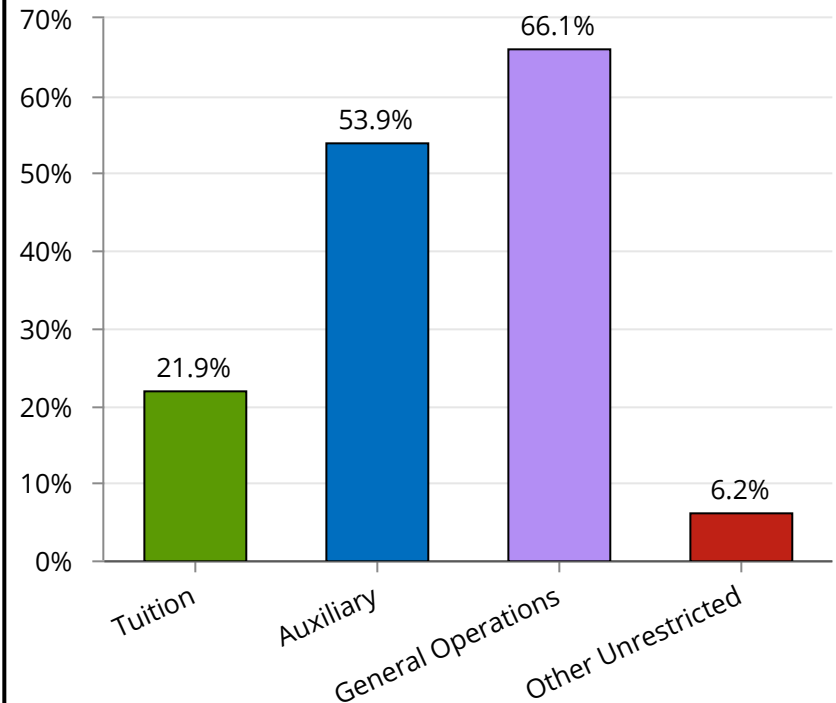
PR Balances by Commitment Level



PR Balances Highlights

- UW-Eau Claire is required to report on tuition, auxiliary operations, and general operations.
- 90% of unrestricted balances is categorized as obligated or planned.
- Across all unrestricted funds, nearly \$28 million (43%) is identified for debt service and capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Eau Claire FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 1,510,023	\$ 15,154,940	\$ 5,625,366	\$ —	\$ 6,011	\$ 22,296,340
Planned	24,170,684	7,478,648	3,395,431	—	141,321	35,186,084
Designated	996,118	2,933,144	1,376,923	581,635	—	5,887,820
Reserves	—	—	—	—	—	—
Undocumented (Discretionary)	—	—	—	—	549,875	549,875
Subtotal	26,676,825	25,566,732	10,397,720	581,635	697,207	63,920,119
Negative Divisional Balances*	*	—	*	*	*	—
Total	\$ 26,676,825	\$ 25,566,732	\$ 10,397,720	\$ 581,635	\$ 697,207	\$ 63,920,119

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 25,705,577	\$ 32,317,704	\$ 9,365,372	\$ 294,143	\$ 655,959	\$ 68,338,755
FY2021-22	26,676,825	25,566,732	10,397,720	581,635	697,207	63,920,119
Change	971,248	(6,750,972)	1,032,348	287,492	41,248	(4,418,636)
	3.8%	(20.9)%	11.0%	97.7%	6.3%	(6.5)%
Total Expenditures						
FY2020-21	\$ 112,268,987	\$ 38,506,284	\$ 14,376,636	\$ 8,363,167	\$ 321,429	\$ 173,836,503
FY2021-22	121,737,205	47,428,281	15,728,357	9,335,425	249,088	194,478,356
Change	9,468,218	8,921,997	1,351,721	972,258	(72,341)	20,641,853
Balances as a Percentage of Expenditures						
FY2020-21	22.9%	83.9%	65.1%	3.5%	#	
FY2021-22	21.9%	53.9%	66.1%	6.2%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Eau Claire FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,510,023
Planned	24,170,684
Designated	996,118
Reserves	—
Undocumented	—
Total	<u>\$ 26,676,825</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Purchase Order Encumbrances	Obligated	\$ 15,442	\$ 15,442	\$ 15,442	\$ 15,442	FY23
2	Carryover encumbrances entered Directly into SFS by UW-Eau Claire	Obligated	\$ 406,748	\$ 406,748	\$ 406,748	\$ 406,748	FY23
3	Contract for Carnegie Dartlet	Obligated	\$ 435,000	\$ 435,000	\$ 435,000	\$ 435,000	FY23
4	Annual Pablo lease \$456,000 - includes lease and maint	Obligated	\$ 456,000	\$ 456,000	\$ 456,000	\$ 456,000	FY23
5	Annual Priory lease - will vary each year	Obligated	\$ 144,712	\$ 144,712	\$ 144,712	\$ 144,712	FY23
6	Mayo lease	Obligated	\$ 52,121	\$ 52,121	\$ 52,121	\$ 52,121	FY23
7	Funding for Chancellor's Academic Achievement and Blugold Achievement Scholarships Year 2	Planned	\$ 689,000	\$ 689,000	\$ 689,000	\$ 689,000	FY23
8	Utilities Fluctuations	Planned	\$ 1,711,155	\$ 1,711,155	\$ 1,711,155	\$ 1,711,155	FY23
9	All Agency Project Design Fees	Planned	\$ 810,000	\$ 810,000	\$ 810,000	\$ 810,000	FY23
10	Card Swipe Access to buildings	Planned	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	FY23
11	Facility Repair and Betterment	Planned	\$ 1,808,640	\$ 1,808,640	\$ 908,640	\$ 1,808,640	FY23-FY25
12	Backfill Schofield/Renovations after departments moving to new Welcome Center	Planned	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	FY23
13	Campus Exterior Signage	Planned	\$ 146,739	\$ 146,739	\$ 146,739	\$ 146,739	FY23
14	Recruiting Diverse Students & Supporting Diverse Students	Planned	\$ 501,500	\$ 501,500	\$ 74,500	\$ 501,500	FY23-FY25

UW-Eau Claire FY 2022 Program Revenue Balances

Tuition

15	Website Discovery Analysis	Planned	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	FY23
16	Website Redesign and CMS	Planned	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	FY23
17	Recruitment Marketing - Print/mail and event communication	Planned	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	FY23
18	Expanded Level up Program - Enrollment Mgmt	Planned	\$ 55,500	\$ 55,500	\$ 55,500	\$ 55,500	FY23
19	Parent Engagement Campaign	Planned	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	FY23
20	Student Employment Campaign	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY23
21	Virtual Tour for Prospective Students and Families	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY23
22	Enrollment Management Scholarships for out of state remissions and "housing scholarships"	Planned	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	FY23
23	Admissions Funding for application growth	Planned	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500	FY23
24	Employee Tuition Reimbursement Plan	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY23
25	Provide targeted support to students who remain undeclared into Semester 2	Planned	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500	FY23
26	Academic Strategic Plan Implementation Funding (replaces SAM Funding)	Planned	\$ 293,000	\$ 293,000	\$ 293,000	\$ 293,000	FY23
27	M.S. in Athletic Training Launch	Planned	\$ 57,120	\$ 57,120	\$ 57,120	\$ 57,120	FY23
28	Academic Affairs Course Availability	Planned	\$ 750,000	\$ 750,000	\$ 250,000	\$ 750,000	FY23-FY25
29	International student recruitment - agency commission fees	Planned	\$ 30,000	\$ 30,000	\$ 10,000	\$ 30,000	FY23-FY25
30	Increase in Athletic Salaries	Planned	\$ 49,500	\$ 49,500	\$ 16,500	\$ 49,500	FY23-FY25
31	ITM common systems potential increases	Planned	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY23
32	Library - Replace Tables, Chairs, Flooring & Soft Seating, incl. Barron County	Planned	\$ 111,082	\$ 111,082	\$ 111,082	\$ 111,082	FY23
33	Haas Fine Arts Center (HFA) Remodel - DFD Project with Campus Contribution	Planned	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	FY23
34	Schneider Social Sciences (SSS) 403, 408, 409, 420 - Abatement, carpet, paint, furniture	Planned	\$ 7,952	\$ 7,952	\$ 7,952	\$ 7,952	FY23
35	Hibbard Humanities Hall (HHH) 349/350 Renovation + Journalism	Planned	\$ 10,721	\$ 10,721	\$ 10,721	\$ 10,721	FY23
36	Inter-Tribal Learning Center - Hibbard Humanities Hall (HHH) 150 Furniture	Planned	\$ 9,532	\$ 9,532	\$ 9,532	\$ 9,532	FY23
37	Custodial equipment planned to be purchased taski swingo xp-r, McPhee lift, replace Van0010 with truck, plumbing camera system for drains	Planned	\$ 51,489	\$ 51,489	\$ 51,489	\$ 51,489	FY23
38	New faculty in sciences start-up equipment and supplies	Planned	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	FY23

UW-Eau Claire FY 2022 Program Revenue Balances

Tuition

39	UW System Growth Agenda/Innovation funds for WI Council of Undergraduate Research	Planned	\$ 17,914	\$ 17,914	\$ 17,914	\$ 17,914	FY23
40	UW System Office of Professional and Instructional Development (OPID): Wisconsin Teaching Fellows and Scholars (WTFS) Professional Development Evans	Planned	\$ 2,035	\$ 2,035	\$ 2,035	\$ 2,035	FY23
41	UW System grants - UW Sys Freshwater, Groundwater, Freshwater Track 2, 3, & 4, TGT Center Adv Energy Mnfg	Planned	\$ 136,001	\$ 136,001	\$ 136,001	\$ 136,001	FY23
42	Faculty start up funding as per negotiated contract.	Planned	\$ 14,780	\$ 14,780	\$ 14,780	\$ 14,780	FY23
43	Board of Regents (BOR) award funding	Planned	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	FY23
44	Computer Science ending balance salaries posted in FY23	Planned	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	FY23
45	Instructional Resource Fund base salaries	Planned	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	FY23
46	Project Planner for new Science Building	Planned	\$ 65,000	\$ 65,000	\$ 25,000	\$ 65,000	FY23-FY25
47	Dean of Students (DOS) Graduate Assistant salary	Planned	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	FY23
48	Continuing Education future planned spending of balances, including additional CSD staffing/salaries, investment in curriculum, new program development, CAS software support fee	Planned	\$ 425,260	\$ 425,260	\$ 162,230	\$ 425,260	FY23-FY25
49	Winter/Summer tuition (WIN/SUM) future planned spending of balances by departments including Special Lab Mod/Equipment/Furniture strategic funding for the College of Education and Human Sciences (COEHS), computer rotation expenses and software support fee for the College of Arts and Sciences and various technology, faculty travel and immersive experiences for COEHS Special Education.	Planned	\$ 434,566	\$ 434,566	\$ 158,472	\$ 434,566	FY23-FY25
50	Online Communication Sciences and Disorders (CSD) future planned spending of balances to cover additional salaries for departmental personnel.	Planned	\$ 732,038	\$ 732,038	\$ 237,361	\$ 732,038	FY23-FY25
51	ADA Accommodations	Planned	\$ 63,000	\$ 63,000	\$ 21,000	\$ 63,000	FY23-FY25
52	Higher Learning Commission (HLC) accreditation / annual activity expenses	Planned	\$ 69,288	\$ 69,288	\$ 23,096	\$ 69,288	FY23-FY25
53	Chancellor's office projects funded using central funds	Planned	\$ 300,000	\$ 300,000	\$ 100,000	\$ 300,000	FY23-FY25
54	Mandated services: e.g., interpreter services, transcription services	Planned	\$ 81,507	\$ 81,507	\$ 27,169	\$ 81,507	FY23-FY25
55	Funding to cover tuition revenue target shortfall	Planned	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	FY23
56	Distribute student technology fee (carryover from FY22)	Planned	\$ 176,346	\$ 176,346	\$ 58,782	\$ 176,346	FY23-FY25
57	University insurance premiums/sales credit shortages	Planned	\$ 300,000	\$ 300,000	\$ 100,000	\$ 300,000	FY23-FY25
58	Financial Services DOA, STAR Assessment DOA	Planned	\$ 19,254	\$ 19,254	\$ 6,418	\$ 19,254	FY23-FY25

UW-Eau Claire FY 2022 Program Revenue Balances

Tuition

59	Sonnentag Operational Budget	Planned	\$ 1,500,000	\$ 1,500,000	\$ 500,000	\$ 1,500,000	FY23-FY25
60	Pablo Part-Time Help agreement	Planned	\$ 765,000	\$ 765,000	\$ 255,000	\$ 765,000	FY23-FY25
61	Zorn and Brewer Razing	Planned	\$ 1,097,000	\$ 1,097,000	\$ —	\$ 1,097,000	FY25
62	National Conference on Undergraduate Research (NCUR) national conference	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY23
63	UWSA entry for WISYS Grant Assessment FY21	Planned	\$ 22,460	\$ 22,460	\$ 22,460	\$ 22,460	FY23
64	Campus Funded Portion (30%) of Pay Plan Estimate	Planned	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	FY23
65	Periodic Merit Salary Adjustments (non-instructional, 3 year cycle)	Planned	\$ 1,107,000	\$ 1,107,000	\$ 369,000	\$ 1,107,000	FY23-FY25
66	Summer chair salaries - actuals	Planned	\$ 1,019,655	\$ 1,019,655	\$ 339,885	\$ 1,019,655	FY23-FY25
67	Faculty release time for Mayo Collaboration \$25k each year for 4 years	Planned	\$ 50,000	\$ 100,000	\$ 25,000	\$ 100,000	FY23-FY24
68	Mayo Med School Pipeline Scholarships - for biomedical innovator \$40k yr 1, \$80k yr 2, \$120k yr 3 and \$160k yr 4	Planned	\$ 280,000	\$ 360,000	\$ 120,000	\$ 360,000	FY23-FY24

Total \$ 25,680,707

Obligated \$ 1,510,023

Planned \$ 24,170,684

Designated Funds

Major Balance Grouping		FY22 Designated Balance
1	Blugold Commitment Differential Tuition for high impact practices	\$ 996,118

UW-Eau Claire FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 15,154,940
Planned	7,478,648
Designated	2,933,144
Reserves	—
Undocumented	—
Total	<u>\$ 25,566,732</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Purchase Order Encumbrances	Obligated	\$ 1,406,770	\$ 1,406,770	\$ 1,406,770	\$ 1,406,770	FY23
2	Central Utility Fund - Debt Service FY23	Obligated	\$ 550,595	\$ 550,595	\$ 550,595	\$ 550,595	FY23
3	Parking - Debt Service FY23	Obligated	\$ 74,302	\$ 74,302	\$ 74,302	\$ 74,302	FY23
4	Residence Halls - Debt Service FY23	Obligated	\$ 5,116,188	\$ 5,116,188	\$ 5,116,188	\$ 5,116,188	FY23
5	University Centers - Debt Service FY23	Obligated	\$ 3,225,699	\$ 3,225,699	\$ 3,225,699	\$ 3,225,699	FY23
6	Food Service - Debt Service FY23	Obligated	\$ 85,654	\$ 85,654	\$ 85,654	\$ 85,654	FY23
7	Recreation - Debt Service FY23	Obligated	\$ 7	\$ 7	\$ 7	\$ 7	FY23
8	Residence Halls Priory Lease with Blugold Real Estate 285-064 FY23	Obligated	\$ 212,224	\$ 212,224	\$ 212,224	\$ 212,224	FY23
9	Residence Halls Haymarket Landing Lease with Haymarket Concepts, LLC 285-001 FY23	Obligated	\$ 2,574,328	\$ 2,574,328	\$ 2,574,328	\$ 2,574,328	FY23
10	Residence Halls Aspenson Mogensen Lease with Blugold Real Estate FY23	Obligated	\$ 1,756,200	\$ 1,756,200	\$ 1,756,200	\$ 1,756,200	FY23
11	Children's Nature Academy Priory Lease with Blugold Real Estate 285-064 FY23	Obligated	\$ 152,973	\$ 152,973	\$ 152,973	\$ 152,973	FY23
12	Blugold Central planned operational decrease in balance.	Planned	\$ 272,546	\$ 272,546	\$ 83,865	\$ 272,546	FY23-FY25
13	International Education Study Abroad planned operation decrease in balance.	Planned	\$ 112,171	\$ 112,171	\$ 35,900	\$ 112,171	FY23-FY25

UW-Eau Claire FY 2022 Program Revenue Balances

Auxiliary Operations

14	Cabaret	Planned	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000	FY23-FY25
15	College of Business - Health Care Administration (HCAD) Exam Fees	Planned	\$ 5,500	\$ 5,500	\$ 1,500	\$ 5,500	FY23-FY25
16	Barron County auxiliary planned operational decrease in balance.	Planned	\$ 98,591	\$ 98,591	\$ 49,777	\$ 98,591	FY23-FY25
17	Facilities planned operational decrease in balance.	Planned	\$ 223,185	\$ 223,185	\$ 117,574	\$ 223,185	FY23-FY25
18	Parking lot renovations Towers FY23, Murray FY24, Governors FY24, Towers Circle FY24, Bridgman FY25, Oakridge FY25, and Water Street FY25	Planned	\$ 1,800,600	\$ 1,800,600	\$ 608,020	\$ 1,800,600	FY23-FY25
19	Hilltop Dining Center refresh	Planned	\$ 350,000	\$ 350,000	\$ 350,000	\$ 750,000	FY23
20	Dining planned operational decrease in balance	Planned	\$ 1,722,719	\$ 1,722,719	\$ 255,725	\$ 1,722,719	FY23-FY25
21	Instructional Resource Rental planned operational decrease in balance.	Planned	\$ 806,175	\$ 806,175	\$ 280,215	\$ 806,175	FY23-FY25
22	Recreation planned operational decrease in balance	Planned	\$ 929,349	\$ 929,349	\$ 281,050	\$ 929,349	FY23-FY25
23	Student Health Services planned operational decrease in balance	Planned	\$ 473,188	\$ 473,188	\$ 134,082	\$ 473,188	FY23-FY25
24	Children's Nature Academy planned operation decrease in balance	Planned	\$ 442,304	\$ 442,304	\$ 70,511	\$ 442,304	FY23-FY25
25	Intramurals planned operation decrease in balance	Planned	\$ 112,586	\$ 112,586	\$ 71,373	\$ 112,586	FY23-FY25
26	Counseling Services planned operational decrease in balance	Planned	\$ 123,734	\$ 123,734	\$ 55,457	\$ 123,734	FY23-FY25

Total \$ 22,633,588
Obligated \$ 15,154,940
Planned \$ 7,478,648

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Residence Halls - Debt Service FY24	\$ 2,933,144

UW-Eau Claire FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 5,625,366
Planned	3,395,431
Designated	1,376,923
Reserves	—
Undocumented	—
Total	<u>\$ 10,397,720</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Annual Leave Reserve Account (ALRA) Terminal Leave Funding	Obligated	\$ 115,024	\$ 115,024	\$ 115,024	\$ 115,024	FY23
2	Funds for Architect & Engineer design fees for new Science and Health Sciences Building construction	Obligated	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	FY23
3	Funds for LEED Services for the new Science and Health Sciences building for the Potter Lawson Team	Obligated	\$ 217,555	\$ 217,555	\$ 217,555	\$ 217,555	FY23
4	Purchase Order Encumbrances	Obligated	\$ 92,787	\$ 92,787	\$ 92,787	\$ 92,787	FY23
5	Institutional Perkins funds to be used for internal loan program.	Planned	\$ 2,610,135	\$ 2,610,135	\$ 2,610,135	\$ 2,610,135	FY23
6	Financial Aid Funding	Planned	\$ 71,110	\$ 71,110	\$ 71,110	\$ 71,110	FY23
7	Diploma/Data request planned operational decrease in balances.	Planned	\$ 16,899	\$ 16,899	\$ 5,417	\$ 16,899	FY23-FY25
8	Academic Affairs planned operational decrease in balances.	Planned	\$ 266,479	\$ 266,479	\$ 155,968	\$ 266,479	FY23-FY25
9	College of Arts & Science - various departments planned operational decrease in balances.	Planned	\$ 83,947	\$ 83,947	\$ 51,519	\$ 83,947	FY23-FY25
10	Enrollment Management planned operational decrease in balances.	Planned	\$ 55,873	\$ 55,873	\$ 10,730	\$ 55,873	FY23-FY25
11	College of Education and Human Sciences - various departments planned operational decrease in balances.	Planned	\$ 72,664	\$ 72,664	\$ 29,960	\$ 72,664	FY23-FY25
12	Library/LTS planned operational decrease in balances.	Planned	\$ 24,900	\$ 24,900	\$ 24,900	\$ 24,900	FY23
13	Facilities planned operational decrease in balances.	Planned	\$ 170,726	\$ 170,726	\$ 70,534	\$ 170,726	FY23-FY25

UW-Eau Claire FY 2022 Program Revenue Balances

General Operations

14	Various departments planned operational decrease in balances - Employee Wellness, Blugold Beginnings, Continuing Education, Viennese Ball, Forfeit Intl'l Registration	Planned	\$ 22,698	\$ 22,698	\$ 5,350	\$ 22,698	FY23-FY25

Total \$ 8,998,099

Obligated \$ 5,625,366

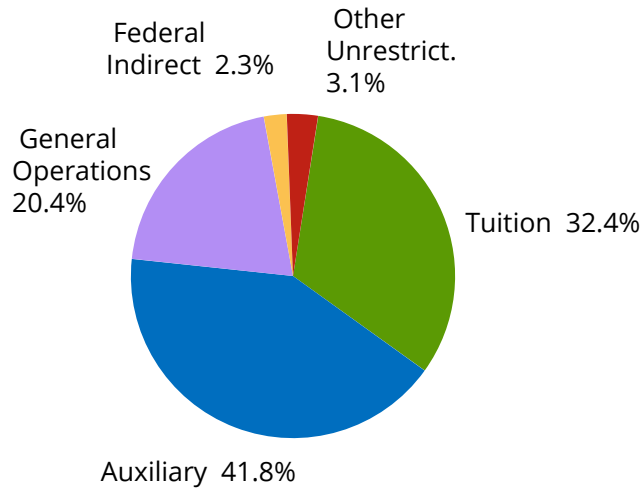
Planned \$ 3,395,431

Designated Funds

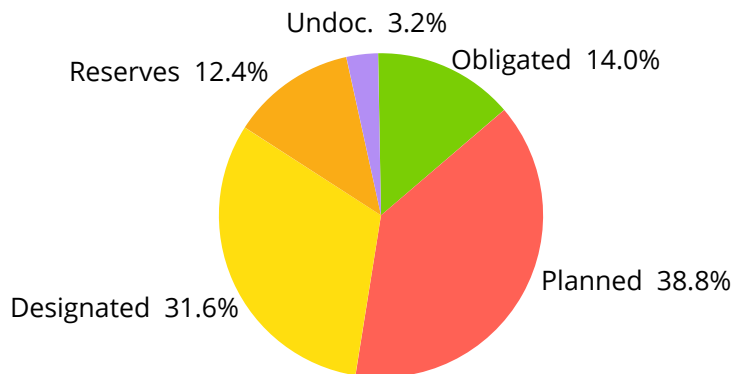
Major Balance Grouping		FY22 Designated Balance
1	Online MBA Consortium Operational, Instructional & Clearing Funds	\$ 1,376,923

UW-Green Bay FY 2022 Program Revenue Balances

PR Balances by Category**



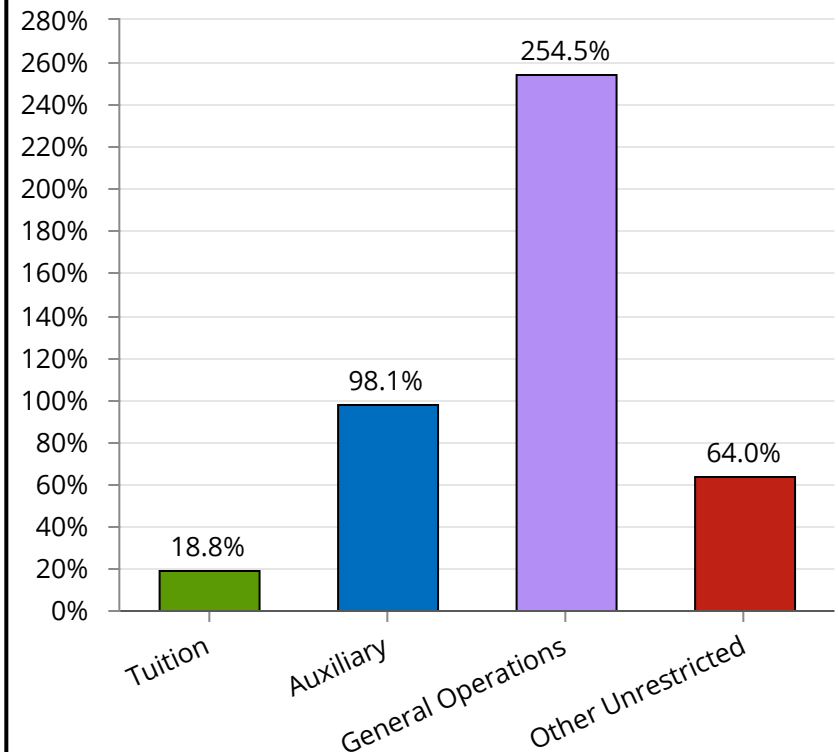
PR Balances by Commitment Level



PR Balances Highlights

- UW-Green Bay is required to report on all categories of unrestricted balances.
- Nearly 53% of unrestricted balances is either obligated or planned.
- Approximately 34% of all unrestricted balances is identified for debt service or capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Green Bay FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 3,717,060	\$ 2,071,552	\$ 628,198	\$ 11,000	\$ 21,086	\$ 6,448,896
Planned	7,718,304	7,114,370	2,212,657	700,000	84,601	17,829,932
Designated	135,700	8,274,934	5,701,778	—	412,176	14,524,588
Reserves	3,149,000	1,756,012	368,703	144,833	305,118	5,723,666
Undocumented (Discretionary)	180,719	—	473,228	573,147	224,736	1,451,830
Subtotal	14,900,783	19,216,868	9,384,564	1,428,980	1,047,717	45,978,912
Negative Divisional Balances*	*	(12,811)	*	*	*	(12,811)
Total	\$ 14,900,783	\$ 19,204,057	\$ 9,384,564	\$ 1,428,980	\$ 1,047,717	\$ 45,966,101

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 16,093,100	\$ 13,913,965	\$ 7,865,699	\$ 872,292	\$ 945,012	\$ 39,690,068
FY2021-22	14,900,783	19,204,058	9,384,563	1,428,980	1,047,717	45,966,101
Change	(1,192,317)	5,290,093	1,518,864	556,688	102,705	6,276,033
	(7.4)%	38.0%	19.3%	63.8%	10.9%	15.8%
Total Expenditures						
FY2020-21	\$ 71,622,514	\$ 16,073,779	\$ 3,162,511	\$ 2,194,030	\$ 351,641	\$ 93,404,475
FY2021-22	79,285,249	19,576,759	3,687,026	2,234,249	326,291	105,109,574
Change	7,662,735	3,502,980	524,515	40,219	(25,350)	11,705,099
Balances as a Percentage of Expenditures						
FY2020-21	22.5%	86.6%	248.7%	39.8%	#	
FY2021-22	18.8%	98.1%	254.5%	64.0%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Green Bay FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 3,717,060
Planned	7,718,304
Designated	135,700
Reserves	3,149,000
Undocumented	180,719
Total	<u>\$ 14,900,783</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 2,143,332	\$ 2,143,332	\$ 2,143,332	\$ 2,143,332	FY23
2	Campus Strategic Initiatives	Obligated	\$ 742,455	\$ 742,455	\$ 742,455	\$ 742,455	FY23
3	FY22 Student Aid allocation received 6/30/2022	Obligated	\$ 414,944	\$ 414,944	\$ 414,944	\$ 414,944	FY23
4	Capital - WCPA Life Safety Improvements (21J1S)	Obligated	\$ 92,800	\$ 92,800	\$ 92,800	\$ 300,625	FY23
5	Entrepreneur in Residence	Obligated	\$ 97,295	\$ 97,295	\$ 97,295	\$ 97,295	FY23
6	Willie Davis Finance Lab License Agreements	Obligated	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	FY23
7	Willie Davis Finance Lab Morningstar License Agreement	Obligated	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	FY23
8	Research Rebound	Obligated	\$ 142,173	\$ 142,173	\$ 142,173	\$ 142,173	FY23
9	Open Education Resources	Obligated	\$ 32,561	\$ 32,561	\$ 32,561	\$ 32,561	FY23
10	FY22 Utilities Adjustment	Planned	\$ 339,901	\$ 339,901	\$ 339,901	\$ 339,901	FY23
11	Capital - Weidner Center Performing Arts Parking lot (21J1S)	Planned	\$ 711,500	\$ 711,500	\$ 711,500	\$ 711,500	FY23
12	New Chancellor funds - Diversity Initiatives	Planned	\$ 34,835	\$ 34,835	\$ 34,835	\$ 34,835	FY23
13	Economic Impact Study	Planned	\$ 49,500	\$ 49,500	\$ 49,500	\$ 49,500	FY23
14	Unfunded assessments - common systems charges, insurance	Planned	\$ 644,844	\$ 644,844	\$ 644,844	\$ 644,844	FY23
15	Marinette Ship building Engineering position - one time funds from UWSA	Planned	\$ 112,800	\$ 112,800	\$ 112,800	\$ 112,800	FY23
16	Capital - Campus wide Fire alarm system replacement	Planned	\$ 734,000	\$ 734,000	\$ 734,000	\$ 734,000	FY23

UW-Green Bay FY 2022 Program Revenue Balances

Tuition

17	Heating & Chilling Planet variable volume chiller replacement	Planned	\$ 1,902,000	\$ 1,902,000	\$ 1,902,000	\$ 1,902,000	FY23
18	Peer success coaches	Planned	\$ 151,596	\$ 151,596	\$ 151,596	\$ 151,596	FY23
19	Faculty Distance Ed Training	Planned	\$ 106,323	\$ 106,323	\$ 106,323	\$ 106,323	FY23
20	Non Traditional Funding Initiatives - Graduate Studies	Planned	\$ 45,613	\$ 45,613	\$ 45,613	\$ 45,613	FY23
21	Non Traditional Funding Initiatives - Cofrin School of Business	Planned	\$ 174,200	\$ 174,200	\$ 174,200	\$ 174,200	FY23
22	Non Traditional Funding Initiatives - College of Health, Education & Social Welfare	Planned	\$ 171,500	\$ 171,500	\$ 171,500	\$ 171,500	FY23
23	Non Traditional Funding Initiatives - College of Arts, Humanities & Social Science	Planned	\$ 90,609	\$ 90,609	\$ 90,609	\$ 90,609	FY23
24	Non Traditional Funding Initiatives - College of Science Engineering and Technology	Planned	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	FY23
25	AACSB Conference professional development	Planned	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	FY23
26	Support of Dietetic Internship Program	Planned	\$ 17,285	\$ 17,285	\$ 17,285	\$ 17,285	FY23
27	Grounds contract	Planned	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	FY23
28	Helio Campus Subscription	Planned	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	FY23
29	Support for Student Accessibility Services	Planned	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY23
30	Support for Weidner Center Educational Mission	Planned	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	FY23
31	Central funds allocated to Faculty and Staff ADA accommodations	Planned	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	FY23
32	Capital - Lab Sciences Restroom Updates	Planned	\$ 93,000	\$ 93,000	\$ 93,000	\$ 93,000	FY23
33	Capital - MAC Hall furniture replacement	Planned	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	FY23
34	Financial support for UW Green Bay athletics	Planned	\$ 640,000	\$ 640,000	\$ 640,000	\$ 640,000	FY23
35	CSET engineering faculty start up funds	Planned	\$ 68,300	\$ 68,300	\$ 68,300	\$ 68,300	FY23
36	CSET Equipment - Gas Chromatography Mass Spectrometry	Planned	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	FY23
37	CSET Equipment - 24 Lab microscopes	Planned	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	FY23
38	CSET Equipment - Ice machine	Planned	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	FY23
39	Planned GPR positions over budget allocation	Planned	\$ 194,698	\$ 194,698	\$ 194,698	\$ 194,698	FY23
40	Phoenix Innovation Park - new shared position with Brown County	Planned	\$ 112,800	\$ 112,800	\$ 112,800	\$ 112,800	FY23

Total \$ 11,435,364
Obligated \$ 3,717,060
Planned \$ 7,718,304

UW-Green Bay FY 2022 Program Revenue Balances

Tuition

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Marinette Ship building Engineering start up initiative	\$ 135,700

Reserves

	Major Balance Grouping	FY22 Reserves Balance
1	Reserves for unexpected revenue or business interruptions	\$ 3,149,000

UW-Green Bay FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year

Expenditures

Obligated	\$ 2,071,552
Planned	7,114,370
Designated	8,274,934
Reserves	1,756,012
Undocumented	—
Total	<u>\$ 19,216,868</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 775,331	\$ 775,331	\$ 775,331	\$ 775,331	FY23
2	Seg Fee Debt Service - Kress Events Center FY23	Obligated	\$ 740,206	\$ 740,206	\$ 740,206	\$ 740,206	FY23
3	FY23 Debt Service - Athletics Field Complex	Obligated	\$ 57,643	\$ 57,643	\$ 57,643	\$ 57,643	FY23
4	International Education - 2.0 FTE & Fringe on Lost revenues	Obligated	\$ 157,973	\$ 157,973	\$ 157,973	\$ 157,973	FY23
5	Employee severance payout	Obligated	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	FY23
6	Equity Gap Fellows with a goal to reduce the equity gap and maximize student success in large into level courses	Obligated	\$ 61,502	\$ 61,502	\$ 61,502	\$ 61,502	FY23
7	High Impact Practices	Obligated	\$ 38,897	\$ 38,897	\$ 38,897	\$ 38,897	FY23
8	Weidner Center Performing Arts Parking lot (21J1S)	Planned	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	FY23
9	Res Life - Central Utility Tunnel Extension to Housing (21E3H)	Planned	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	FY23
10	North Campus Water Main Replacement (21C1Q)	Planned	\$ 505,000	\$ 505,000	\$ 505,000	\$ 505,000	FY23
11	Primary & Secondary Electrical Upgrade (20A3J)	Planned	\$ 26,450	\$ 26,450	\$ 26,450	\$ 26,450	FY23
12	Kress Event Center - Primary & Secondary Electrical Upgrade (20A3J)	Planned	\$ 38,175	\$ 38,175	\$ 38,175	\$ 38,175	FY23
13	Union - Primary & Secondary Electrical Upgrade (20A3J)	Planned	\$ 441,875	\$ 441,875	\$ 441,875	\$ 441,875	FY23
14	Dining - Marketplace Renovation (Phase 1)	Planned	\$ 500,000	\$ 500,000	\$ —	\$ 500,000	FY25-FY27
15	Dining - Marketplace Back of House Renovation (Phase 2)	Planned	\$ 250,000	\$ 250,000	\$ —	\$ 250,000	FY25-FY27
16	Dining - Lower Level Back of House Renovation (Phase 3)	Planned	\$ 250,000	\$ 250,000	\$ —	\$ 250,000	FY25-FY27

UW-Green Bay FY 2022 Program Revenue Balances

Auxiliary Operations

17	Union - 2nd Floor Main Hallway Flooring	Planned	\$ 75,000	\$ 75,000	\$ —	\$ 75,000	FY25-FY27
18	Union - Christie Theatre Renovation	Planned	\$ 250,000	\$ 250,000	\$ —	\$ 250,000	FY25-FY27
19	Union - Air Handling Unit 1, 2 & 3 Replacement	Planned	\$ 318,397	\$ 318,397	\$ —	\$ 318,397	FY25-FY27
20	UREC - Vehicle purchases	Planned	\$ 85,865	\$ 85,865	\$ 85,865	\$ 85,865	FY23
21	Kress events water intrusion repairs	Planned	\$ 29,708	\$ 29,708	\$ 29,708	\$ 29,708	FY23
22	Sidewalk repairs	Planned	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	FY23
23	Pedestrian Signs updates - phase 3	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY23
24	Nontraditional Funding initiative - Graduate Studies	Planned	\$ 49,500	\$ 49,500	\$ 49,500	\$ 49,500	FY23
25	21D4H Softball & Res Life parking lot paving	Planned	\$ 439,400	\$ 439,400	\$ 439,400	\$ 439,400	FY23

Total \$ 9,185,922
Obligated \$ 2,071,552
Planned \$ 7,114,370

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Dining - Food Service - Retail Equipment Renovation	\$ 125,000
2	Seg Fee - Designated for Union Expansion	\$ 1,700,000
3	Special Course Fees	\$ 44,659
4	International Education	\$ 670,509
5	Seg Fee Collections (net of separately listed items)	\$ 3,613,086
6	Sustainability Program	\$ 228,053
7	Theatre on the Bay - Marinette Campus	\$ 33,516
8	Natural Resources & Conservation - vehicle & boat user fees	\$ 32,459
9	Arctic Wolf Cybersecurity	\$ 360,500
10	Weidner Center for Performing Arts - Operations	\$ 295,788
11	Seg Fee Debt Service - Kress Events Center FY24	\$ 1,114,460
12	FY24 Debt Service - Athletics Field Complex	\$ 56,904
	Total \$	8,274,934

UW-Green Bay FY 2022 Program Revenue Balances

Auxiliary Operations

Reserves

	Major Balance Grouping	FY22 Reserves Balance
1	Reserves for unexpected revenue or business interruptions	\$ 1,756,012

Negative Divisional Balances

	Division	FY22 Balance
1	Enrollment Services	\$ (12,811)

UW-Green Bay FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 628,198
Planned	2,212,657
Designated	5,701,778
Reserves	368,703
Undocumented	473,228
Total	<u>\$ 9,384,564</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	ALRA - Terminal leave payouts	Obligated	\$ 18,276	\$ 18,276	\$ 18,276	\$ 18,276	FY23
2	Encumbrances	Obligated	\$ 225,145	\$ 225,145	\$ 225,145	\$ 225,145	FY23
3	UREC - Fusion Go 3 year maintenance contract	Obligated	\$ 40,770	\$ 40,770	\$ 13,590	\$ 40,770	FY23-FY25
4	RISE Scholarships - 2nd year of a 4 year cohort	Obligated	\$ 171,000	\$ 171,000	\$ 57,000	\$ 171,000	FY23-FY25
5	Academic Innovation Scholarship	Obligated	\$ 80,000	\$ 80,000	\$ 40,000	\$ 80,000	FY23-FY25
6	Financial Aid position 50% funded on one time funds	Obligated	\$ 31,045	\$ 31,045	\$ 31,045	\$ 31,045	FY23
7	Art Curator position 33% funded on one time funds	Obligated	\$ 19,058	\$ 19,058	\$ 19,058	\$ 19,058	FY23
8	Cofrin School of Business contribution to FY23 marketing plan	Obligated	\$ 42,904	\$ 42,904	\$ 42,904	\$ 42,904	FY23
9	Heating & Chilling Plant Variable Volume Chiller Replacement - predesign	Planned	\$ 237,000	\$ 237,000	\$ 237,000	\$ 237,000	FY23
10	21D4H Softball & Res Life parking lot paving	Planned	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	FY23
11	Furniture replacement in Lab Sciences study lounges	Planned	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	FY23
12	College of Science Engineering & Technology - teaching and research equipment	Planned	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	FY23
13	New position - Facility Planner	Planned	\$ 112,800	\$ 112,800	\$ 112,800	\$ 112,800	FY23
14	Additional Location signage funds for UWSA	Planned	\$ 33,656	\$ 33,656	\$ 33,656	\$ 33,656	FY23

UW-Green Bay FY 2022 Program Revenue Balances

General Operations

15	Campus Strategic Initiatives	Planned	\$ 767,266	\$ 767,266	\$ 767,266	\$ 767,266	FY23
16	College of Arts, Humanities & Social Science faculty start up commitments	Planned	\$ 103,935	\$ 103,935	\$ 103,935	\$ 103,935	FY23
17	Campus funds identified to support ATP Position backfill	Planned	\$ 250,000	\$ 250,000	\$ 100,000	\$ 250,000	FY23-FY24
18	Road Repairs	Planned	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	FY24
19	Student Emergency Grants	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY23

Total \$ 2,840,855
Obligated \$ 628,198
Planned \$ 2,212,657

Designated Funds

Major Balance Grouping		FY22 Designated Balance
1	Funds from Former Chancellor Residence - donor restrictions for space	\$ 359,191
2	Lifelong Learning Institute	\$ 50,245
3	Distance Learning Fee	\$ 2,787,632
4	Remedial Education	\$ 951,204
5	Scholarships	\$ 171,979
6	Heirloom Plant sale - sale of plants and reinvest into seeds for next season	\$ 32,796
7	Phuture Phoenix Program	\$ 48,825
8	Student Technology Fee	\$ 104,864
9	User Fees	\$ 720,253
10	Conferences/workshops	\$ 335,016
11	Cofrin School of Business committee commitments and programming	\$ 35,000
12	National nursing marketing	\$ 104,773
Total \$		5,701,778

Reserves

Major Balance Grouping		FY22 Reserves Balance
1	Reserves for unexpected revenue or business interruptions	\$ 368,703

UW-Green Bay FY 2022 Program Revenue Balances

Other Unrestricted Operations

Report on Other Unrestricted Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 11,000
Planned	700,000
Designated	—
Reserves	144,833
Undocumented	573,147
Total	<u>\$ 1,428,980</u>

Obligated and Planned Funds

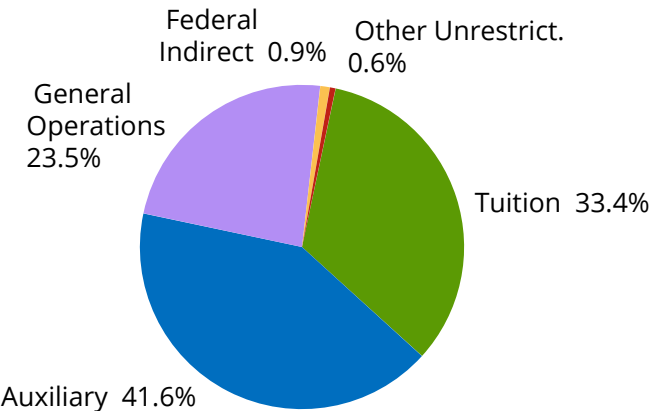
	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	FY23
2	Support for Provost Strategic Initiatives	Planned	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	FY23
		Total	\$ 711,000				
		Obligated	\$ 11,000				
		Planned	\$ 700,000				

Reserves

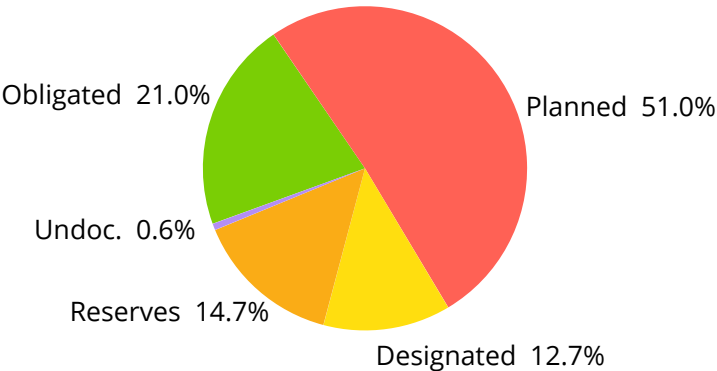
	Major Balance Grouping	FY22 Reserve Balance
1	Reserves for unexpected revenue or business interruptions	\$ 144,833

UW-La Crosse FY 2022 Program Revenue Balances

PR Balances by Category**



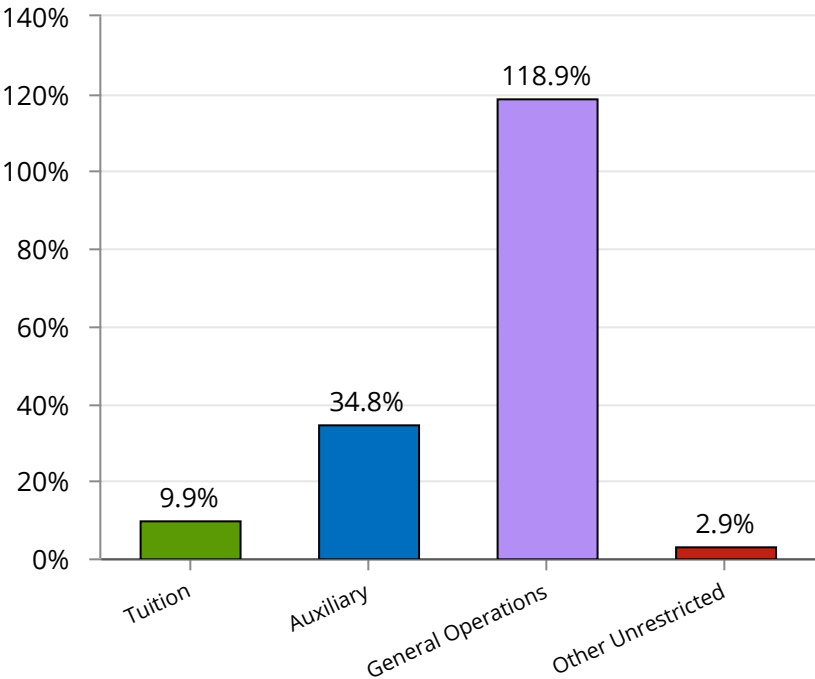
PR Balances by Commitment Level



PR Balances Highlights

- UW-La Crosse is required to report on auxiliary operations and general operations balances.
- 72% of total unrestricted balances is either obligated or planned.
- Approximately 37% of all unrestricted balances is identified for debt service or capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-La Crosse FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 2,332,484	\$ 1,008,191	\$ 4,162,778	\$ 61,731	\$ —	\$ 7,565,184
Planned	4,596,715	9,864,819	3,488,039	59,222	327,912	18,336,707
Designated	163,808	3,954,822	370,240	84,659	—	4,573,529
Reserves	4,738,088	208,781	330,598	—	—	5,277,467
Undocumented (Discretionary)	135,216	28,005	58,247	—	10,806	232,274
Subtotal	11,966,311	15,064,618	8,409,902	205,612	338,718	35,985,161
Negative Divisional Balances*	*	(172,424)	*	*	*	(172,424)
Total	\$ 11,966,311	\$ 14,892,194	\$ 8,409,902	\$ 205,612	\$ 338,718	\$ 35,812,737

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 11,619,669	\$15,660,930	\$ 8,247,066	\$ 162,460	\$ 87,385	\$ 35,777,510
FY2021-22	11,966,312	14,892,193	8,409,902	205,612	338,718	35,812,737
Change	346,643	(768,737)	162,836	43,152	251,333	35,227
	3.0%	(4.9)%	2.0%	26.6%	287.6%	0.1%
Total Expenditures						
FY2020-21	\$ 119,271,212	\$35,784,369	\$ 8,579,388	\$ 7,025,089	\$ 405,673	\$ 171,065,731
FY2021-22	121,113,577	42,763,548	7,074,125	7,096,855	391,871	178,439,976
Change	1,842,365	6,979,179	(1,505,263)	71,766	(13,802)	7,374,245
Balances as a Percentage of Expenditures						
FY2020-21	9.7 %	43.8 %	96.1 %	2.3 %	#	
FY2021-22	9.9 %	34.8 %	118.9 %	2.9 %	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-La Crosse FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,008,191
Planned	9,864,819
Designated	3,954,822
Reserves	208,781
Undocumented	28,005
Total	<u>\$ 15,064,618</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Academic & Student Affairs encumbrances and contract obligations	Obligated	\$ 589,989	\$ 589,989	\$ 589,989	\$ 589,989	FY23
2	Financial Services Commitments	Obligated	\$ 418,202	\$ 418,202	\$ 418,202	\$ 418,202	FY23
3	International Education & Engagement (IEE) New Program Development	Planned	\$ 8,351	\$ 8,351	\$ 8,351	\$ 8,351	FY23
4	Student Organized Activities - equipment purchases, programming, rate management	Planned	\$ 164,229	\$ 164,229	\$ 75,000	\$ 164,229	FY23-FY25
5	REC Climbing Wall and EZONE server installation	Planned	\$ 321,305	\$ 321,305	\$ 310,000	\$ 321,305	FY23-FY25
6	Child Care Center - playground shade structure	Planned	\$ 37,644	\$ 40,000	\$ 40,000	\$ 40,000	FY23
7	Counseling & Testing - software renewal, professional development, equipment replacement	Planned	\$ 68,400	\$ 68,400	\$ 48,400	\$ 68,400	FY23-FY25
8	Res Life Feasibility Study: New Residence Hall & Angell/Hutch Res Halls Phase 1 Renovation	Planned	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	FY23
9	Residence Life - res hall renovations, elevator project, security camera project	Planned	\$ 3,475,889	\$ 3,475,889	\$ 2,781,889	\$ 3,475,889	FY23-FY25
10	Athletics - team uniforms and equipment	Planned	\$ 13,003	\$ 13,003	\$ 13,003	\$ 13,003	FY23
11	University Centers - equipment, technology, artwork, security cameras, furniture, flooring, room modifications.	Planned	\$ 554,396	\$ 554,396	\$ 179,000	\$ 554,396	FY23-FY25
12	Dining Services - Whitney Center Renovation, security cameras, dining equipment.	Planned	\$ 1,008,536	\$ 1,008,536	\$ 380,000	\$ 1,008,536	FY23-FY25
13	Scholarship Support	Planned	\$ 139,000	\$ 139,000	\$ 139,000	\$ 139,000	FY23

UW-La Crosse FY 2022 Program Revenue Balances

Auxiliary Operations

14	Bookstore & Textbook Rental - store improvements and general education book purchases	Planned	\$ 725,418	\$ 725,418	\$ 347,010	\$ 725,418	FY23-FY25
15	La Crosse Medical Health Science Center (LMHSC) deferred maintenance projects and building improvements	Planned	\$ 358,095	\$ 358,095	\$ 358,095	\$ 358,095	FY23
16	Administration & Finance Initiatives - ATP Implementation, division technology upgrades, equipment replacement	Planned	\$ 341,460	\$ 341,460	\$ 341,460	\$ 341,460	FY23
17	Enrollment Fee - first year experience and orientation programming	Planned	\$ 48,603	\$ 48,603	\$ 48,603	\$ 48,603	FY23
18	Parking Services - Citation printer, parking lot signage, sidewalk replacement, retention pond, ramp improvements	Planned	\$ 47,130	\$ 47,130	\$ 47,130	\$ 47,130	FY23
19	Child Care Center - playground project	Planned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	FY23
20	Segregated Fees - campus utility infrastructure projects	Planned	\$ 229,314	\$ 229,314	\$ 229,314	\$ 229,314	FY23
21	Stadium audio & scoreboard project	Planned	\$ 154,965	\$ 154,965	\$ 154,965	\$ 154,965	FY23
22	Employee 1% lump sum compensation	Planned	\$ 43,488	\$ 43,488	\$ 43,488	\$ 43,488	FY23
23	Center for the Arts (CFA) Parking Ramp Project	Planned	\$ 1,665,593	\$ 1,665,593	\$ 1,665,593	\$ 1,665,593	FY23

Total \$ 10,873,010

Obligated \$ 1,008,191

Planned \$ 9,864,819

UW-La Crosse FY 2022 Program Revenue Balances

Auxiliary Operations

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Segregated Fees	\$ 1,625,572
2	Residence Life	\$ 564,194
3	Dining Services	\$ 259,882
4	Student Support Services	\$ 552
5	Textbook Rental	\$ 122,979
6	Central University Fees/Operations - Enrollment, Registration, Canvas, Vending, Surplus	\$ 1,087,785
7	Parking Services	\$ 33,946
8	Stadium & Fields	\$ 25,251
9	Special Course Fees	\$ 234,661
Total \$		3,954,822

Reserves

	Major Balance Grouping	FY22 Reserves Balance
1	International Education (IEE) enrollment & travel reserve	\$ 32,806
2	Seg Fee Enrollment Reserve	\$ 175,975
Total \$		208,781

Negative Divisional Balances

	Division	FY22 Balance
1	Academic Affairs	\$ (172,424)

UW-La Crosse FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 4,162,778
Planned	3,488,039
Designated	370,240
Reserves	330,598
Undocumented	58,247
Total	<u>\$ 8,409,902</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Academic Affairs, Payroll Clearing, Student Affairs Encumbrances	Obligated	\$ 115,469	\$ 115,469	\$ 115,469	\$ 115,469	FY23
2	Financial Services Commitments - sales tax, checks outstanding	Obligated	\$ 134,103	\$ 134,103	\$ 134,103	\$ 134,103	FY23
3	Financial Services Commitments - external scholarships	Obligated	\$ 110,509	\$ 110,509	\$ 110,509	\$ 110,509	FY23
4	Campus Facility Projects (in-process or enumerated) - office renovations, classroom updates, facility improvements, campus signage	Obligated	\$ 2,034,755	\$ 2,034,755	\$ 2,034,755	\$ 2,034,755	FY23
5	Fieldhouse Project (#15121)	Obligated	\$ 1,767,942	\$ 1,767,942	\$ 1,767,942	\$ 1,767,942	FY23
6	Academic Affairs - graduate assistant, enrollment services support, Tableau renewal	Planned	\$ 35,652	\$ 35,652	\$ 35,652	\$ 35,652	FY23
7	Records & Registration - supplies, travel, training, student help	Planned	\$ 68,686	\$ 68,686	\$ 26,686	\$ 68,686	FY23-FY25
8	Career Services - promotional items, computers, graduate assistant, supplies	Planned	\$ 28,267	\$ 28,267	\$ 28,267	\$ 28,267	FY23
9	Student Life - second year experience programing, conduct software and peer mentors	Planned	\$ 36,088	\$ 36,088	\$ 36,088	\$ 36,088	FY23
10	Diversity & Inclusion - training initiatives and speakers	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY23
11	Athletics - equipment, team travel, professional development, post season, sports performance equipment	Planned	\$ 253,921	\$ 253,921	\$ 253,921	\$ 253,921	FY23
12	Cleary Center - building improvements & equipment	Planned	\$ 6,673	\$ 6,673	\$ 6,673	\$ 6,673	FY23
13	Administration & Finance initiatives - software renewal, police equipment, technology, terminal leave, land acquisition	Planned	\$ 24,225	\$ 24,225	\$ 24,225	\$ 24,225	FY23
14	Campus and facility small projects	Planned	\$ 136,766	\$ 136,766	\$ 136,766	\$ 136,766	FY23

UW-La Crosse FY 2022 Program Revenue Balances

General Operations

15	Prairie Springs Science Center Phase II	Planned	\$ 247,949	\$ 247,949	\$ 247,949	\$ 247,949	FY23
16	Mitchell Fieldhouse Renovation project	Planned	\$ 1,761,124	\$ 1,761,124	\$ 1,761,124	\$ 1,761,124	FY23
17	Campus utility expenses for March, April, & May 2022	Planned	\$ 362,211	\$ 362,211	\$ 362,211	\$ 362,211	FY23
18	College of Business Administration (CBA) - programming, J-Term support, graduate assistant support, faculty grant support	Planned	\$ 308,753	\$ 308,753	\$ 82,748	\$ 308,753	FY23-FY25
19	Extended Learning programming and marketing, conference room and office furniture	Planned	\$ 24,700	\$ 24,700	\$ 13,000	\$ 24,700	FY23-FY25
20	College of Arts, Social Sciences and Humanities (CASSH) - music equipment, theatre productions	Planned	\$ 29,115	\$ 29,115	\$ 29,115	\$ 29,115	FY23
21	College of Science & Health (CSH) - Health Professions lab/office furniture, physical therapy equipment replacement	Planned	\$ 127,957	\$ 127,957	\$ 127,957	\$ 127,957	FY23
22	CSH Math - instruction, course development and instructional equipment	Planned	\$ 10,018	\$ 10,018	\$ 10,018	\$ 10,018	FY23
23	University Staff Professional Development	Planned	\$ 934	\$ 934	\$ 934	\$ 934	FY23

Total \$ 7,650,817

Obligated \$ 4,162,778

Planned \$ 3,488,039

UW-La Crosse FY 2022 Program Revenue Balances

General Operations

Designated Funds

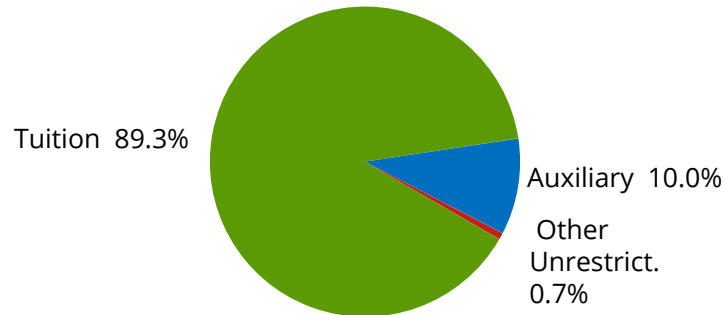
	Major Balance Grouping	FY22 Designated Balance
1	Academic Affairs programming	\$ 108
2	Library programming	\$ 13,239
3	School of Education programming	\$ 13,532
4	Student Affairs initiatives and programs	\$ 27,135
5	Diversity & Inclusion programming	\$ 19,507
6	Administration & Finance initiatives	\$ 105,613
7	Indirect overhead accounts - departmental/individual	\$ 88,729
8	Graduate and Extended Learning programming and events	\$ 14,945
9	College of Arts, Social Sciences & Humanities (CASSH) programming and events	\$ 21,401
10	College of Science & Health (CSH) programs and events	\$ 66,031
	Total	\$ 370,240

Reserves

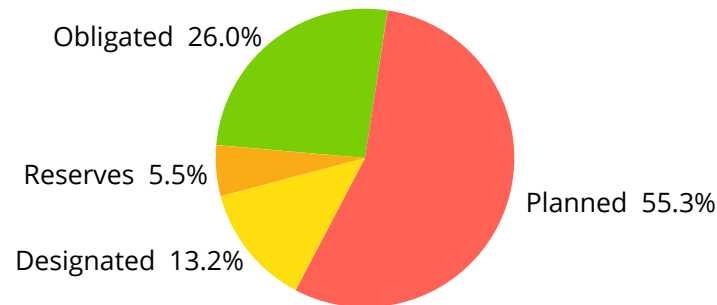
	Major Balance Grouping	FY22 Reserves Balance
1	Athletics operating reserve	\$ 75,000
2	Extended Learning to protect against program enrollment fluctuations	\$ 182,922
3	Remedial Math - enrollment reserve	\$ 72,676
	Total	\$ 330,598

UW-Oshkosh FY 2022 Program Revenue Balances

PR Balances by Category**



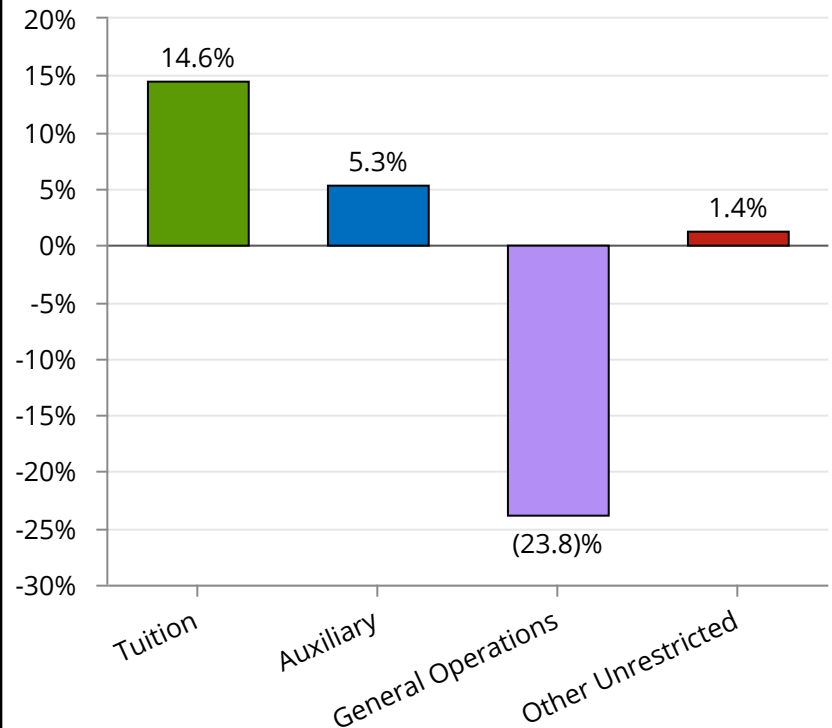
PR Balances by Commitment Level



PR Balances Highlights

- UW-Oshkosh is only required to report on tuition balances.
- 81% of total unrestricted balances is either obligated or planned.
- Due to issues with federal processing, UW-Oshkosh was unable to receive \$9 million in COVID-related funds in FY22; these funds were received in FY23.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Oshkosh FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 4,871,872	\$ 402,199	\$ —	\$ 1,662	\$ —	\$ 5,275,733
Planned	10,603,914	600,000	—	—	—	11,203,914
Designated	313,684	2,343,338	—	11,712	—	2,668,734
Reserves	1,000,000	—	—	117,652	—	1,117,652
Undocumented (Discretionary)	—	—	—	—	—	—
Subtotal	16,789,470	3,345,537	—	131,026	—	20,266,033
Negative Divisional Balances*	*	(1,458,616)	*	*	*	(1,458,616)
Total	\$ 16,789,470	\$ 1,886,921	\$ —	\$ 131,026	\$ —	\$ 18,807,417

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 20,077,996	\$ 3,958,289	\$ 2,283,512	\$ 230,816	\$ (81,795)	\$ 26,468,818
FY2021-22	16,789,470	1,886,921	(2,947,654)	131,026	(321,597)	15,538,166
Change	(3,288,526)	(2,071,368)	(5,231,166)	(99,790)	(239,802)	(10,930,652)
	(16.4)%	(52.3)%	(229.1)%	(43.2)%	293.2%	(41.3)%
Total Expenditures						
FY2020-21	\$ 107,507,410	\$ 32,653,641	\$ 8,935,211	\$ 10,037,529	\$ 746,729	\$ 159,880,520
FY2021-22	115,068,798	35,475,717	12,378,070	9,704,292	696,490	173,323,367
Change	7,561,388	2,822,076	3,442,859	(333,237)	(50,239)	13,442,847
Balances as a Percentage of Expenditures						
FY2020-21	18.7%	12.1%	25.6%	2.3%	#	
FY2021-22	14.6%	5.3%	(23.8)%	1.4%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Oshkosh FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 4,871,872
Planned	10,603,914
Designated	313,684
Reserves	1,000,000
Undocumented	—
Total	<u>\$ 16,789,470</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Outstanding Encumbrances	Obligated	\$ 603,363	\$ 603,363	\$ 603,363	\$ 603,363	FY23
2	Titan National Scholarships	Obligated	\$ 3,858,713	\$ 3,858,713	\$ 3,858,713	\$ 3,858,713	FY23
3	Marathon Center Lease - College of Business	Obligated	\$ 204,917	\$ 204,917	\$ 204,917	\$ 204,917	FY23
4	University Compliance Project Positions Salary & Fringe	Obligated	\$ 204,879	\$ 204,879	\$ 204,879	\$ 204,879	FY23
5	University Compliance Project Supply and Expense	Planned	\$ 139,650	\$ 139,650	\$ 139,650	\$ 139,650	FY23
6	UW System Pipeline Grant	Planned	\$ 199,080	\$ 199,080	\$ 199,080	\$ 199,080	FY23
7	Project Success Salary & Fringe	Planned	\$ 388,757	\$ 388,757	\$ 388,757	\$ 388,757	FY23
8	Advancement Positions Salary & Fringe	Planned	\$ 259,800	\$ 259,800	\$ 259,800	\$ 259,800	FY23
9	Accessibility Center expenses over budgeted amount	Planned	\$ 66,990	\$ 66,990	\$ 66,990	\$ 66,990	FY23
10	Marching Band Instruments and Uniforms Start up costs	Planned	\$ 496,823	\$ 496,823	\$ 496,823	\$ 800,000	FY23
11	Titan Athletics Band Center purchase/remodel	Planned	\$ 915,000	\$ 915,000	\$ 915,000	\$ 915,000	FY23
12	City of Oshkosh Algoma Blvd Improvements	Planned	\$ 1,359,048	\$ 1,359,048	\$ 1,359,048	\$ 1,359,048	FY23
13	FY22 Estimated Tuition Shortfall Coverage	Planned	\$ 6,778,766	\$ 6,778,766	\$ 6,778,766	\$ 6,778,766	FY23

Total \$ 15,475,786

Obligated \$ 4,871,872

Planned \$ 10,603,914

UW-Oshkosh FY 2022 Program Revenue Balances

Tuition

Designated Funds

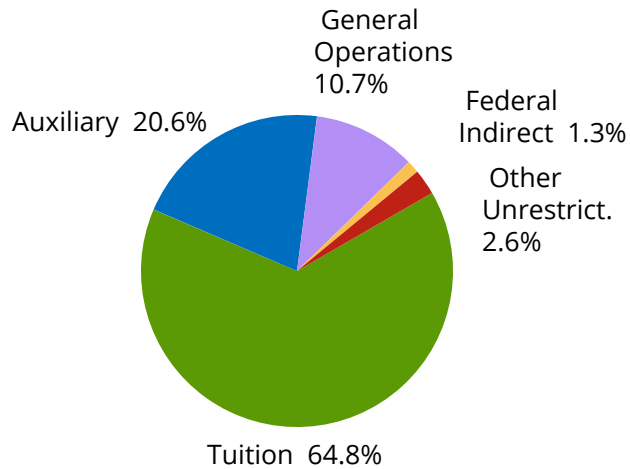
	Major Balance Grouping	FY22 Designated Balance
¹	Differential Tuition	\$ 313,684

Reserves

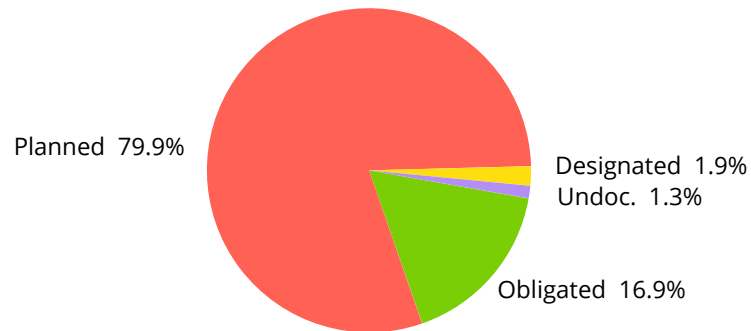
	Major Balance Grouping	FY22 Reserves Balance
¹	Reserves	\$ 1,000,000

UW-Parkside FY 2022 Program Revenue Balances

PR Balances by Category**



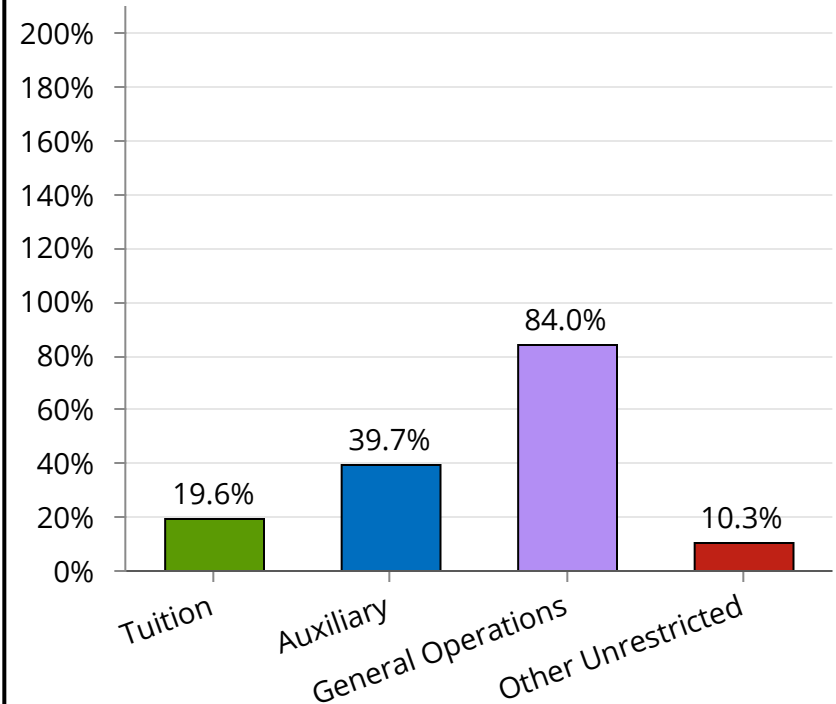
PR Balances by Commitment Level



PR Balances Highlights

- UW-Parkside is required to report on tuition, auxiliary operations, and general operations.
- 97% of all unrestricted balances is obligated or planned.
- Nearly 26% of unrestricted balances is identified for debt service and capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Parkside FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 1,601,587	\$ 1,024,715	\$ 192,040	\$ 111,945	\$ —	\$ 2,930,287
Planned	9,193,061	3,075,822	1,451,567	128,600	—	13,849,050
Designated	—	—	133,489	199,968	—	333,457
Reserves	—	—	—	—	—	—
Undocumented (Discretionary)	—	—	—	—	216,952	216,952
Subtotal	10,794,648	4,100,537	1,777,096	440,513	216,952	17,329,746
Negative Divisional Balances*	*	(666,737)	*	*	*	(666,737)
Total	\$ 10,794,648	\$ 3,433,800	\$ 1,777,096	\$ 440,513	\$ 216,952	\$ 16,663,009

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 11,232,526	\$ 2,782,094	\$ 1,804,276	\$ 344,653	\$ 268,382	\$ 16,431,931
FY2021-22	10,794,648	3,433,799	1,777,096	440,514	216,952	16,663,009
Change	(437,878)	651,705	(27,180)	95,861	(51,430)	231,078
	(3.9)%	23.4%	(1.5)%	27.8%	(19.2)%	1.4%
Total Expenditures						
FY2020-21	\$ 52,015,606	\$ 6,539,223	\$ 2,325,001	\$ 3,457,466	\$ 45,261	\$ 64,382,557
FY2021-22	55,122,293	8,640,876	2,114,662	4,265,098	105,512	70,248,441
Change	3,106,687	2,101,653	(210,339)	807,632	60,251	5,865,884
Balances as a Percentage of Expenditures						
FY2020-21	21.6%	42.5%	77.6%	10.0%	#	
FY2021-22	19.6%	39.7%	84.0%	10.3%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Parkside FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,601,587
Planned	9,193,061
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 10,794,648</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Huddle Cameras	Obligated	\$ 13,687	\$ 13,687	\$ 13,687	\$ 13,687	FY23
2	Networking Switches	Obligated	\$ 28,115	\$ 28,115	\$ 28,115	\$ 28,115	FY23
3	Desktops for replacements	Obligated	\$ 10,811	\$ 10,811	\$ 10,811	\$ 10,811	FY23
4	Dell Security Camera Server	Obligated	\$ 31,726	\$ 31,726	\$ 31,726	\$ 31,726	FY23
5	Rave Annual Licenses - Integration API - SMS Messaging	Obligated	\$ 6,069	\$ 6,069	\$ 6,069	\$ 6,069	FY23
6	Facilities Management Staffing Pay Plans	Obligated	\$ 25,523	\$ 25,523	\$ 25,523	\$ 25,523	FY23
7	Creating an Antiracist Campus Event	Obligated	\$ 10,000	\$ 13,420	\$ 13,420	\$ 13,420	FY23
8	Sabbaticals for faculty	Obligated	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	FY23
9	New/Current Faculty Start-Up Funds	Obligated	\$ 170,846	\$ 170,846	\$ 63,746	\$ 170,846	FY23-FY25
10	Moving Expenses for employees	Obligated	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	FY23
11	Student Leadership Retreat	Obligated	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	FY23
12	Adjuncts costs covering Sabbatical leave for 3 Faculty Members	Obligated	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	FY23
13	Teaching and course release contracts	Obligated	\$ 1,007,550	\$ 1,301,300	\$ 922,050	\$ 1,301,300	FY23-FY25
14	A2LA - Natural Products Certification Encumbrance	Obligated	\$ 15,760	\$ 15,760	\$ 15,760	\$ 15,760	FY23
15	Animal care facility (AAA7218)	Obligated	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	FY23
16	Program Director	Obligated	\$ 122,000	\$ 366,000	\$ 122,000	\$ 366,000	FY23-FY25
17	Managed Copier Program	Planned	\$ 10,758	\$ 10,758	\$ 6,900	\$ 10,758	FY23-FY25
18	Professional Development; staff training, conferences and technology	Planned	\$ 44,579	\$ 44,579	\$ 44,579	\$ 44,579	FY23

UW-Parkside FY 2022 Program Revenue Balances

Tuition

19	Pallet Jack for Central Receiving	Planned	\$ 15,475	\$ 15,475	\$ 15,475	\$ 15,475	FY23
20	Safety & Risk Management unfunded expenses	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY23
21	Leadership Racine and Kenosha	Planned	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	FY23
22	Automate Data Recovery	Planned	\$ 4,173	\$ 4,173	\$ 4,173	\$ 4,173	FY23
23	DUO software Licenses	Planned	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	FY23
24	Computer Replacements and upgrades	Planned	\$ 300,983	\$ 307,322	\$ 307,322	\$ 307,322	FY23
25	VOIP Capital Costs - Replacement 2023	Planned	\$ 288,603	\$ 327,916	\$ —	\$ 327,916	FY24
26	Body Armor for officers	Planned	\$ 7,610	\$ 7,610	\$ 1,010	\$ 7,610	FY23-FY26
27	UW Parkside Commencement Cost	Planned	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	FY23
28	Police upgrades of equipment and replacement of firearms & tasers	Planned	\$ 94,847	\$ 94,847	\$ 14,415	\$ 94,847	FY23-FY26
29	Wyllie Hall Project Moves	Planned	\$ 500,000	\$ 500,000	\$ 35,000	\$ 500,000	FY23-FY25
30	Campus roadway & FM parking lot pavement repairs	Planned	\$ 20,572	\$ 20,572	\$ 20,572	\$ 20,572	FY23
31	Campus Utilities	Planned	\$ 307,472	\$ 307,472	\$ 307,472	\$ 307,472	FY23
32	Supplies and Expenses shortfall for departments	Planned	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	FY23
33	Multiple departments for Teaching expenses and contracts	Planned	\$ 305,081	\$ 322,081	\$ 271,187	\$ 322,081	FY23 -FY24
34	Archive furniture update	Planned	\$ 8,566	\$ 8,566	\$ 8,566	\$ 8,566	FY23
35	Equitable Gaming Space	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY23
36	blind replacement, 150G and 150H	Planned	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	FY23
37	Diversity, Equity, and Inclusion Programs and Evets	Planned	\$ 123,843	\$ 123,843	\$ 123,843	\$ 123,843	FY23
38	De Simone Arena court resurfacing	Planned	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	FY23
39	Assessment & Accreditation Site Visit from the Higher Learning Comm.	Planned	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	FY23
40	Undergraduate Research & Creative Activity	Planned	\$ 15,370	\$ 15,370	\$ 15,370	\$ 15,370	FY23
41	Digital Measures Activity Insight Mgmt. System; Watermark	Planned	\$ 32,265	\$ 32,265	\$ 32,265	\$ 32,265	FY23
42	Emsi Expired Analysis Access	Planned	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	FY23
43	Center for Excellence in Inclusive Teaching & Learning Support	Planned	\$ 129,293	\$ 129,293	\$ 129,293	\$ 129,293	FY23
44	College Possible program/project	Planned	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	FY23
45	Faculty Recruitment Extension	Planned	\$ 32,340	\$ 32,340	\$ 32,340	\$ 32,340	FY23
46	Faculty/Staff Professional Opportunities Fund	Planned	\$ 13,278	\$ 13,278	\$ 13,278	\$ 13,278	FY23
47	Academic Staff Development	Planned	\$ 16,049	\$ 16,049	\$ 16,049	\$ 16,049	FY23
48	40th Anniversary Programming Office of Multicultural and Student Affairs	Planned	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	FY23
49	LGBTQ Consultant / Training	Planned	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	FY23

UW-Parkside FY 2022 Program Revenue Balances

Tuition

50	Operations of Military & Veterans Success Center, Functional Area Technology Support, & Dean of Students Office.	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY23
51	Adelante! Leadership Institute - HACU's Presidents' Challenge	Planned	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	FY23
52	Planned Giving Software	Planned	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	FY23
53	Alumni Strategic Plan Directives	Planned	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	FY23
54	Scholarship student award event *	Planned	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	FY23
55	Signage for Marketing Programs	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY23
56	Photography - Nikon Camera and Lens	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY23
57	Marketing Equipment (I pad pencil, lens, portable monitor, lights)	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY23
58	RITA Building and equipment Maintenance-Unbudgeted Expenses above/beyond General Ops	Planned	\$ 25,678	\$ 25,678	\$ 25,678	\$ 25,678	FY23
59	College of Arts & Humanities program initiatives	Planned	\$ 39,993	\$ 39,993	\$ 39,993	\$ 39,993	FY23
60	Music and ensemble support, upgrades, and recruitment	Planned	\$ 9,420	\$ 9,420	\$ 9,420	\$ 9,420	FY23
61	Band Ensemble Concert Support for FY23-Unbugeted Expenses above/beyond General Ops	Planned	\$ 952	\$ 952	\$ 952	\$ 952	FY23
62	Molinaro Office Space Remodel (L2 & L3)	Planned	\$ 110,080	\$ 140,000	\$ 140,000	\$ 140,000	FY23
63	Chairs and Tables for Masters of Business Administration Seminar Room	Planned	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY23
64	New Computers for 3 New Department of Business Tenure Track Faculty	Planned	\$ 5,964	\$ 5,964	\$ 5,964	\$ 5,964	FY23
65	Renewal of Extended (3-year) warranty for Shimadzu instruments	Planned	\$ 81,084	\$ 243,252	\$ 81,084	\$ 243,252	FY23-FY25
66	College for Kids (PRJ88MD) / Science Night (PRJ57UX) Support	Planned	\$ 6,500	\$ 13,000	\$ 13,000	\$ 13,000	FY23
67	Exercise Science Lab Repairs and Upgrades. / Fall SPMT/MSSM Career Event. / Faculty/Staff Academic & Professional Memberships. / KSP Alumni Event Expenses. / Faculty/Staff Conference Travel & Development	Planned	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	FY23
68	Duplicating/Photocopying / Updating computer software / Support for incoming new-hire / Miscellaneous office and lab supplies	Planned	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750	FY23
69	College Space Upgrades	Planned	\$ 165,000	\$ 500,000	\$ 165,000	\$ 500,000	FY23-FY24
70	3 Years - Funding for Structural Deficit	Planned	\$ 4,475,000	\$ 4,475,000	\$ 1,181,000	\$ 4,475,000	FY23-FY25
71	3 Years - Operating Expenses not Base Budgeted	Planned	\$ 1,483,833	\$ 1,483,833	\$ 917,000	\$ 1,483,833	FY23-FY25
72	New Faculty Start-Up Funds 2022-2023	Planned	\$ 50,500	\$ 50,500	\$ 50,500	\$ 50,500	FY23

Total \$ 10,794,648
Obligated \$ 1,601,587
Planned \$ 9,193,061

UW-Parkside FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,024,715
Planned	3,075,822
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 4,100,537</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Parking Lot Repairs and Maintenance	Obligated	\$ 69,261	\$ 69,261	\$ 69,261	\$ 69,261	FY23
2	Student Center Carpet Maintenance	Obligated	\$ 360,857	\$ 360,857	\$ 360,857	\$ 360,857	FY23
3	Staffing in Registrar's Office	Obligated	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500	FY23
4	1 Year of Debt Service	Obligated	\$ 556,097	\$ 556,097	\$ 556,097	\$ 556,097	FY23
5	John Deer Gator Upfitting	Planned	\$ 7,545	\$ 7,545	\$ 7,545	\$ 7,545	FY23
6	Replacement of 11 aging PTZ lot cameras	Planned	\$ 38,400	\$ 38,400	\$ 9,600	\$ 38,400	FY23-FY25
7	Electrician Costs for replacing camera in lots	Planned	\$ 60,000	\$ 60,000	\$ 20,000	\$ 60,000	FY23-FY25
8	Replacement of Squad cameras RAM, Squad Car, equipment & Upfitting	Planned	\$ 146,600	\$ 146,600	\$ 81,600	\$ 146,600	FY23-FY25
9	License Plate Recognition System	Planned	\$ 50,000	\$ 50,000	\$ —	\$ 50,000	FY24
10	Utility type vehicle and computer for License Plate Recognition System	Planned	\$ 22,000	\$ 22,000	\$ —	\$ 22,000	FY24
11	Parking Lot Repairs and Maintenance	Planned	\$ 178,000	\$ 178,000	\$ —	\$ 178,000	FY24-FY25
12	Student Center upgrades and building expenses	Planned	\$ 1,460,000	\$ 1,460,000	\$ 1,460,000	\$ 1,460,000	FY23
13	Ranger Card expanded hours of operation - student labor	Planned	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	FY23
14	Housing & Residence bunk bed Replacement Ranger and Unv Apts	Planned	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	FY23
15	Department of Literatures and Languages-Audio Visual Lab equipment and computer replacement	Planned	\$ 47,970	\$ 47,970	\$ 35,368	\$ 47,970	FY23-FY24

UW-Parkside FY 2022 Program Revenue Balances

Auxiliary Operations

16	Art Department Graphic Design Lab	Planned	\$ 15,080	\$ 15,080	\$ —	\$ 15,080	FY24
17	Music Department Piano and computer lab replacement, and instrument repair	Planned	\$ 20,000	\$ 42,993	\$ 20,000	\$ 42,993	FY23-FY25
18	Theatre Show production support	Planned	\$ 5,027	\$ 5,027	\$ 5,027	\$ 5,027	FY23

Total \$ 4,100,537

Obligated \$ 1,024,715

Planned \$ 3,075,822

Negative Divisional Balances

	Division	FY22 Balance
1	Sports & Activities- Gavin	\$ (667,737)

UW-Parkside FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 192,040
Planned	1,451,567
Designated	133,489
Reserves	—
Undocumented	—
Total	<u>\$ 1,777,096</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Unclaimed/Unidentified Funds - Escheatment fund	Obligated	\$ 7,865	\$ 7,865	\$ 7,865	\$ 7,865	FY23
2	Staffing contracts throughout multiple departments	Obligated	\$ 184,175	\$ 184,175	\$ 184,175	\$ 184,175	FY23
3	Concrete work	Planned	\$ 3,315	\$ 3,315	\$ 3,315	\$ 3,315	FY23
4	Charter School Support	Planned	\$ 1,086	\$ 1,086	\$ 1,086	\$ 1,086	FY23
5	Distance Education Spending Plan	Planned	\$ 1,172,000	\$ 1,172,000	\$ 1,172,000	\$ 1,172,000	FY23
6	Student Staff in Orientation for 2022-23	Planned	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	FY23
7	Orientation Program Expenses (July - September)	Planned	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	FY23
8	Staffing in PARC - Tutoring Center Coordinator	Planned	\$ 65,800	\$ 65,800	\$ 65,800	\$ 65,800	FY23
9	Masters of Business Administration Consortium: Faculty Stipends and Fringe for teaching in CMBA-Unbugeted Expenses above/beyond General Ops	Planned	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	FY23
10	Pike River Monitoring / Root River Environmental Community Education Center (REC) operations	Planned	\$ 10,219	\$ 10,219	\$ —	\$ 10,219	FY24-FY26
11	Waukesha Water Sampling / Waukesha Macroinvertebrate / Waukesha Fish Sampling / Waukesha Monitoring Equip / Admin Fee-Waukesha Water	Planned	\$ 15,763	\$ 15,763	\$ 15,763	\$ 15,763	FY23

UW-Parkside FY 2022 Program Revenue Balances

General Operations

12	Faculty/Staff Conference Travel & Development / Exercise Science Lab Repairs and Upgrades / Marketing of Sport Management Program / Marketing of Exercise Science/Kinesiology Program / Computer/Laptop Upgrades	Planned	\$ 20,653	\$ 20,653	\$ 2,750	\$ 20,653	FY23-FY25
13	Greenhouse / Medical Mice (AAI3829) / Outdoor Lab Account (PRJ89GY)	Planned	\$ 3,731	\$ 3,731	\$ 3,731	\$ 3,731	FY23

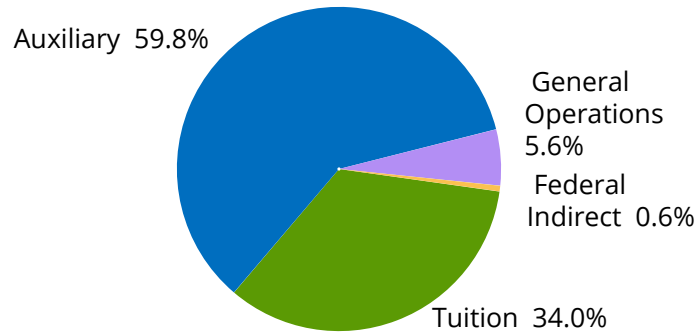
Total \$ 1,643,607
Obligated \$ 192,040
Planned \$ 1,451,567

Designated Funds

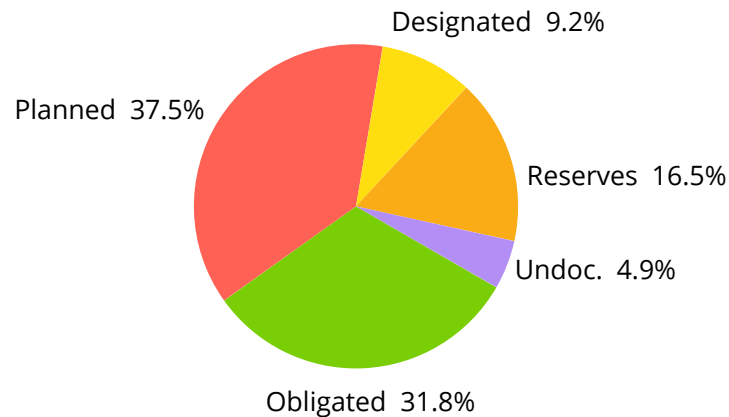
Major Balance Grouping		FY22 Designated Balance
1	First Year Programming	\$ 33,489
2	Recruitment / Yield Events	\$ 100,000
Total \$		133,489

UW-Platteville FY 2022 Program Revenue Balances

PR Balances by Category**



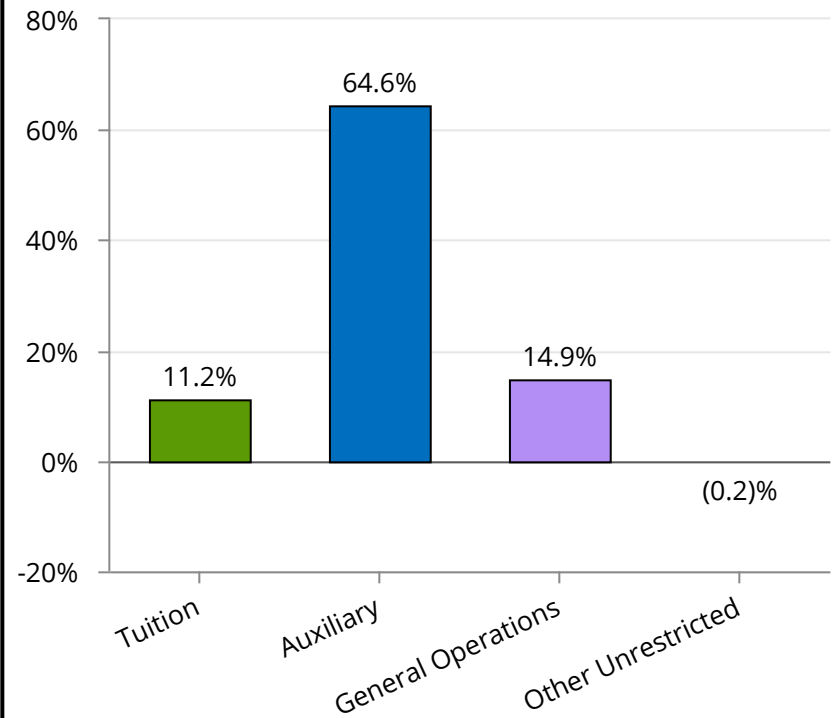
PR Balances by Commitment Level



PR Balances Highlights

- UW-Platteville is required to report on auxiliary operations and general operations balances.
- 63% of total unrestricted balances are either obligated or planned.
- Future debt service payments account for 28% of the auxiliary balance.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Platteville FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 719,063	\$ 6,982,483	\$ 1,202,364	\$ —	\$ —	\$ 8,903,910
Planned	3,752,329	6,350,806	362,970	—	38,029	10,504,134
Designated	417,705	2,171,561	—	—	—	2,589,266
Reserves	4,631,263	—	—	—	—	4,631,263
Undocumented (Discretionary)	—	1,247,244	—	—	119,716	1,366,960
Subtotal	9,520,360	16,752,094	1,565,334	—	157,745	27,995,533
Negative Divisional Balances*	*	—	*	*	*	—
Total	\$ 9,520,360	\$ 16,752,094	\$ 1,565,334	\$ —	\$ 157,745	\$ 27,995,533

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 10,178,268	\$ 13,792,835	\$ 865,786	\$ (147,143)	\$ 130,493	\$ 24,820,239
FY2021-22	9,520,360	16,752,094	1,565,334	(15,729)	157,745	27,979,804
Change	(657,908)	2,959,259	699,548	131,414	27,252	3,159,565
	(6.5)%	21.5%	80.8%	(89.3)%	20.9%	12.7%
Total Expenditures						
FY2020-21	\$ 84,767,344	\$ 23,860,157	\$ 10,489,426	\$ 8,419,694	\$ 175,684	\$ 127,712,305
FY2021-22	84,978,431	25,935,029	10,474,454	6,715,862	118,851	128,222,627
Change	211,087	2,074,872	(14,972)	(1,703,832)	(56,833)	510,322
Balances as a Percentage of Expenditures						
FY2020-21	12.0%	57.8%	8.3%	(1.7)%	#	
FY2021-22	11.2%	64.6%	14.9%	(0.2)%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Platteville FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 6,982,483
Planned	6,350,806
Designated	2,171,561
Reserves	—
Undocumented	1,247,244
Total	<u>\$ 16,752,094</u>

Obligated and Planned Funds

Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1 Open Purchase Orders	Obligated	\$ 474,254	\$ 474,254	\$ 474,254	\$ 474,254	FY23
2 One year of lease payments for rental of premises for Kristine's Cafe inside Rountree Commons	Obligated	\$ 19,531	\$ 19,531	\$ 19,531	\$ 19,531	FY23
3 One year of lease payments for rental of premises for housing and dining facilities in Bridgeway Commons	Obligated	\$ 2,472,784	\$ 2,472,784	\$ 2,472,784	\$ 2,472,784	FY23
4 One year debt service on Residence Halls, Dining facilities, Parking lots and Athletic & Recreation Facilities	Obligated	\$ 4,015,914	\$ 5,000,258	\$ 5,000,258	\$ 5,000,258	FY23
5 Planned spending in excess of revenues for Dining Operations	Planned	\$ 2,808,400	\$ 2,808,400	\$ —	\$ 2,808,400	FY25
6 Planned spending in excess of revenues for Pioneer Activity Center	Planned	\$ 522,649	\$ 574,600	\$ 173,300	\$ 574,600	FY23-FY25
7 Planned spending in excess of revenues for allocable segregated fees	Planned	\$ 523,400	\$ 523,400	\$ 407,400	\$ 523,400	FY23-FY25
8 Planned spending in excess of revenues for Fee Service Charges	Planned	\$ 202,800	\$ 202,800	\$ 48,500	\$ 202,800	FY23-FY25
9 Planned spending in excess of revenues for Athletic Facilities	Planned	\$ 39,200	\$ 39,200	\$ 3,100	\$ 39,200	FY23-FY25
10 Planned spending in excess of revenues for Intercollegiate Athletics	Planned	\$ 28,400	\$ 28,400	\$ —	\$ 28,400	FY24-FY25
11 Planned spending in excess of revenues for Transportation Fees	Planned	\$ 15,100	\$ 15,100	\$ 3,900	\$ 15,100	FY23-FY25
12 Planned spending in excess of revenues for Student Health & Counseling	Planned	\$ 354,057	\$ 757,900	\$ 184,100	\$ 757,900	FY23-FY25
13 Planned spending in excess of revenues for Textbook Rental	Planned	\$ 400,000	\$ 400,000	\$ 200,000	\$ 400,000	FY23-FY24
14 Planned spending in excess of revenues for Printing Services Center	Planned	\$ 95,000	\$ 95,000	\$ 11,400	\$ 95,000	FY23-FY25

UW-Platteville FY 2022 Program Revenue Balances

Auxiliary Operations

15	Planned spending on furniture, lighting controls and other facility projects in the Markee Pioneer Student Center	Planned	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000	FY23
16	Planned spending in excess of revenues for Markee Pioneer Student Center	Planned	\$ 345,700	\$ 345,700	\$ 43,900	\$ 345,700	FY23-FY25
17	Planned parking lot maintenance projects	Planned	\$ 329,600	\$ 329,600	\$ 36,800	\$ 329,600	FY23-FY25
18	Planned spending in excess of revenues for parking lot maintenance projects	Planned	\$ 491,500	\$ 491,500	\$ 92,700	\$ 491,500	FY23-FY25

Total \$ 13,333,289

Obligated \$ 6,982,483

Planned \$ 6,350,806

Designated Funds

Major Balance Grouping		FY22 Designated Balance
1	Markee Pioneer Student Center - Seg Fees	\$ 164,101
2	Event Services - Seg Fees	\$ 233,327
3	Debt Service for 1 additional year beyond the Obligated amount for Parking lots and Athletic & Recreation Facilities	\$ 669,910
4	Parking funds	\$ 199,404
5	Pioneer Activity Center (Operating and Debt Service) - Seg Fees	\$ 378,575
6	Allocable Segregated Fees	\$ 128,699
7	Athletic Facilities - Seg Fees	\$ 29,231
8	Transportation - Seg Fees	\$ 124,850
9	Health & Counseling Services - Seg Fees	\$ 360
10	Special Course Fees	\$ 36,987
11	Branch Campus Seg Fees	\$ 206,117

Total \$ 2,171,561

UW-Platteville FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,202,364
Planned	362,970
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 1,565,334</u>

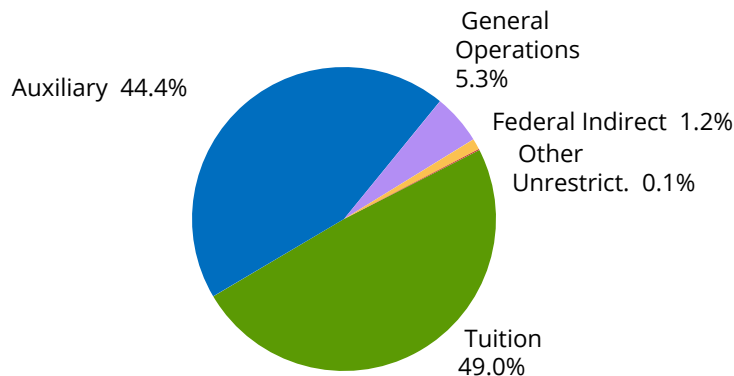
Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 40,517	\$ 40,517	\$ 40,517	\$ 40,517	FY23
2	Unbudgeted staff salaries in general operations departments	Obligated	\$ 1,161,847	\$ 1,161,847	\$ 1,161,847	\$ 1,161,847	FY23
3	3-year spending in excess of revenue in Transcript Fee	Planned	\$ 43,347	\$ 43,347	\$ 15,725	\$ 43,347	FY23-FY25
4	3-year spending in excess of revenue in Intl Std Svc Fee	Planned	\$ 155,800	\$ 155,800	\$ 50,800	\$ 155,800	FY23-FY25
5	Use of Perkins funds for Pioneer Pledge	Planned	\$ 163,823	\$ 163,823	\$ 163,823	\$ 163,823	FY23

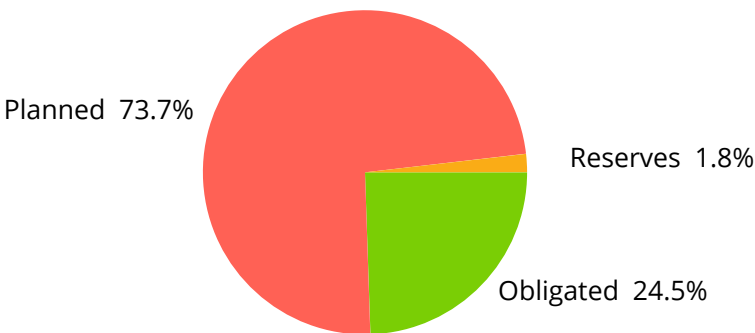
Total \$ 1,565,334
Obligated \$ 1,202,364
Planned \$ 362,970

UW-River Falls FY 2022 Program Revenue Balances

PR Balances by Category**



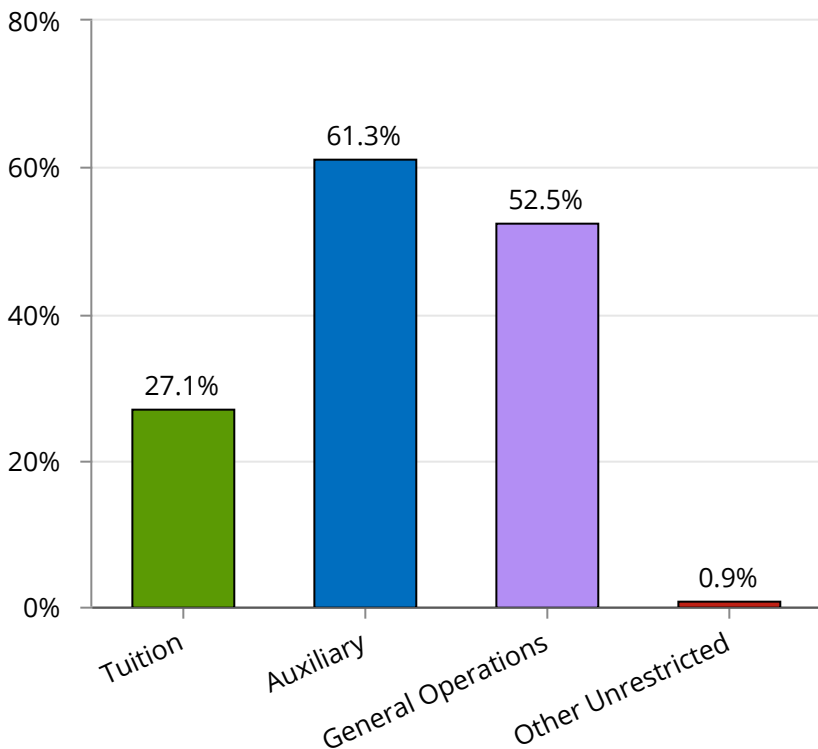
PR Balances by Commitment Level



PR Balances Highlights

- UW-River Falls is required to report on tuition, auxiliary operations, and general operations.
- 98% of total unrestricted balances is reported as obligated or planned.
- Nearly 52% of unrestricted balances is identified for debt service and capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-River Falls FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 2,438,729	\$ 6,042,988	\$ 40,337	\$ —	\$ —	\$ 8,522,054
Planned	13,989,774	9,414,595	1,812,948	39,574	403,977	25,660,868
Designated	—	—	—	—	—	—
Reserves	630,133	—	—	—	—	630,133
Undocumented (Discretionary)	—	—	—	—	—	—
Subtotal	17,058,636	15,457,583	1,853,285	39,574	403,977	34,813,055
Negative Divisional Balances*	*	—	*	*	*	—
Total	\$ 17,058,636	\$ 15,457,583	\$ 1,853,285	\$ 39,574	\$ 403,977	\$ 34,813,055

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	15,373,263	12,603,902	1,445,461	35,947	470,860	\$ 29,929,433
FY2021-22	17,058,636	15,457,582	1,853,285	39,574	403,977	34,813,054
Change	1,685,373	2,853,680	407,824	3,627	(66,883)	4,883,621
	11.0%	22.6%	28.2%	10.1%	(14.2)%	16.3%
Total Expenditures						
FY2020-21	59,775,100	21,478,115	1,861,348	4,592,743	207,346	\$ 87,914,652
FY2021-22	63,060,697	25,232,719	3,528,768	4,584,518	230,788	96,637,490
Change	3,285,597	3,754,604	1,667,420	(8,225)	23,442	8,722,838
Balances as a Percentage of Expenditures						
FY2020-21	25.7%	58.7%	77.7%	0.8%	#	
FY2021-22	27.1%	61.3%	52.5%	0.9%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-River Falls FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 2,438,729
Planned	13,989,774
Designated	—
Reserves	630,133
Undocumented	—
Total	<u>\$ 17,058,636</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Approved encumbrances: flooring, laboratory casework, building supplies, classroom furniture, technology, marketing and admissions study.	Obligated	\$ 1,141,924	\$ 1,141,924	\$ 1,141,924	\$ 1,141,924	FY23
2	Student scholar stipends for study abroad or undergraduate research funded by differential tuition	Obligated	\$ 298,000	\$ 298,000	\$ 99,400	\$ 298,000	FY23-FY25
3	Dean of Students	Obligated	\$ 330,000	\$ 330,000	\$ 110,000	\$ 330,000	FY23-FY25
4	Head coach position for new Varsity Intercollegiate Athletics Esports team	Obligated	\$ 150,000	\$ 150,000	\$ 50,000	\$ 150,000	FY23-FY25
5	Sustainability position added in response to student input at Chancellor's listening sessions	Obligated	\$ 189,651	\$ 189,651	\$ 63,217	\$ 189,651	FY23-FY25
6	Public Relations position to improve visibility	Obligated	\$ 139,154	\$ 139,154	\$ 46,385	\$ 139,154	FY23-FY25
7	Student services coordinator position added in response to student input at Chancellor's listening sessions	Obligated	\$ 130,000	\$ 130,000	\$ 43,333	\$ 130,000	FY23-FY25
8	Sports Information Director	Obligated	\$ 60,000	\$ 60,000	\$ 30,000	\$ 60,000	FY23-FY25
9	Heating plant burner upgrade project	Planned	\$ 4,113,000	\$ 4,113,000	\$ 2,056,500	\$ 4,113,000	FY23-FY25
10	Estimated tuition decline due to decreasing enrollment	Planned	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	FY23
11	Dairy Innovation Hub	Planned	\$ 1,203,957	\$ 1,203,957	\$ 900,000	\$ 1,203,957	FY23-FY25
12	Investment in recruitment and retention	Planned	\$ 894,728	\$ 894,728	\$ 215,000	\$ 894,728	FY23-FY24

UW-River Falls FY 2022 Program Revenue Balances

Tuition

13	Student scholar stipends for study abroad or undergraduate research funded by differential tuition	Planned	\$ 193,364	\$ 193,364	\$ 86,200	\$ 193,364	FY23-FY25
14	Differential Tuition - Support undergraduate project work. Student travel to professional conferences and events.	Planned	\$ 178,231	\$ 178,231	\$ 60,000	\$ 178,231	FY23-FY25
15	Differential Tuition - classroom remodeling	Planned	\$ 132,417	\$ 132,417	\$ 132,417	\$ 132,417	FY23
16	Differential Tuition - Expanded tutors and hours for tutors to supplement student need. Increased training resources for tutors.	Planned	\$ 112,806	\$ 112,806	\$ 112,806	\$ 112,806	FY23
17	Differential Tuition - Support a virtual computer lab for students	Planned	\$ 38,338	\$ 38,338	\$ 38,338	\$ 38,338	FY23
18	Approved instructional space improvement projects and division projects including equipment, software, freshwater initiative, student technology fees, professional development, and student emergency grants.	Planned	\$ 790,362	\$ 790,362	\$ 640,900	\$ 790,362	FY23-FY25
19	Student recruitment scholarship initiative	Planned	\$ 603,800	\$ 2,000,000	\$ 603,800	\$ 2,000,000	FY23-FY25
20	Facilities Lab Farm Program Study and Ag Science Feasibility Study	Planned	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	FY23
21	Vice Chancellor for Enrollment Management new position	Planned	\$ 465,000	\$ 465,000	\$ 155,000	\$ 465,000	FY23-FY25
22	University share of pay plan 2021-23 Biennium	Planned	\$ 294,983	\$ 294,983	\$ 294,983	\$ 294,983	FY23
23	Start up costs including remodel space for arena, technology, furniture and supplies for new Varsity Intercollegiate Athletics Esports team	Planned	\$ 203,681	\$ 203,681	\$ 200,000	\$ 203,681	FY23-FY25
24	Navigate-advising workflow and student planning management software	Planned	\$ 230,117	\$ 230,117	\$ 115,059	\$ 230,117	FY23-FY25
25	Federal Work Study Match for Facilities and College of Food and Environmental Sciences	Planned	\$ 194,668	\$ 194,668	\$ 48,667	\$ 194,668	FY23-FY25
26	UW System supported Summer Bridge Program to support freshman students transition to college successfully. Supplies, salaries for events and programs.	Planned	\$ 164,201	\$ 164,201	\$ 164,201	\$ 164,201	FY23
27	Montessori Elementary Ed funding in support of program development and planned reduction of balances.	Planned	\$ 144,618	\$ 144,618	\$ 65,000	\$ 144,618	FY23-FY25
28	Aspire program - increase success of students who are under-represented minorities and/or low income and first generation students.	Planned	\$ 140,000	\$ 140,000	\$ 70,000	\$ 140,000	FY23-FY25
29	MS Strength & Conditioning - Program equipment upgrades, professional development, Salaries, Supplies	Planned	\$ 124,421	\$ 124,421	\$ 124,421	\$ 124,421	FY23
30	Marching Band start up costs and operating budget	Planned	\$ 107,766	\$ 107,766	\$ 60,000	\$ 107,766	FY23-FY25
31	Clinical Exercise Physiology - Funding in support of program development, lab equipment and professional development.	Planned	\$ 68,744	\$ 80,000	\$ 40,000	\$ 80,000	FY23-FY25

UW-River Falls FY 2022 Program Revenue Balances

Tuition

32	Diversity Program - funding for student academic success, student staffing in support of programming for students.	Planned	\$ 65,573	\$ 65,573	\$ 65,573	\$ 65,573	FY23
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Total \$ 16,428,504
Obligated \$ 2,438,729
Planned \$ 13,989,775

Reserves

	Major Balance Grouping	FY22 Reserves Balance
1	Campus reserves for general tuition	\$ 630,133

UW-River Falls FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 6,042,988
Planned	9,414,595
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 15,457,583</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Auxiliary debt service for FY22: Child Care, Parking, Residence Halls, Student Center, Dining, Rec Center, and Student Success Center	Obligated	\$ 4,648,892	\$ 4,648,892	\$ 4,648,892	\$ 4,648,892	FY23
2	Flooring, furniture, technology, and lighting projects in the residence halls,	Obligated	\$ 905,395	\$ 905,395	\$ 905,395	\$ 905,395	FY23
3	Furniture in student union	Obligated	\$ 10,345	\$ 10,345	\$ 10,345	\$ 10,345	FY23
4	Flooring, furniture, and repair to grounds sprinkling system in the recreation center	Obligated	\$ 13,594	\$ 13,594	\$ 13,594	\$ 13,594	FY23
5	Refrigeration equipment for hockey rink	Obligated	\$ 13,289	\$ 13,289	\$ 13,289	\$ 13,289	FY23
6	Computer technology, IT security, and network hardware	Obligated	\$ 63,894	\$ 63,894	\$ 63,894	\$ 63,894	FY23
7	Stadium scoreboard	Obligated	\$ 349,630	\$ 349,630	\$ 349,630	\$ 349,630	FY23
8	Hockey equipment for men's and women's teams	Obligated	\$ 37,949	\$ 37,949	\$ 37,949	\$ 37,949	FY23
9	Res Hall Upgrades including: Electrical Replacement #21G2G and #22DM, emergency generator, furniture, roller shades, and micro fridge replacements	Planned	\$ 2,280,733	\$ 3,488,500	\$ 916,478	\$ 3,488,500	FY23-FY24
10	Brick tuckpointing, upgrades to safety railings, lighting, furniture, hill stabilization, redesign of student involvement center, installation of lactation room	Planned	\$ 1,422,650	\$ 1,624,300	\$ 216,500	\$ 1,624,300	FY23-FY25
11	Sport Facility projects including: safety door access system, track resurface, turf replacement, mower replacement, fitness equipment replacement, media AV carts	Planned	\$ 1,523,505	\$ 1,880,209	\$ 183,775	\$ 1,880,209	FY23-FY24

UW-River Falls FY 2022 Program Revenue Balances

Auxiliary Operations

12	Increase to police salaries, campus parking lots: repairs and replacements.	Planned	\$ 663,925	\$ 663,925	\$ 154,960	\$ 663,925	FY23-FY25
13	Staff Development, Consulting, Software, Salary and Fringe	Planned	\$ 645,824	\$ 675,000	\$ 368,000	\$ 675,000	FY23-FY25
14	Textbook purchases for textbook rental program	Planned	\$ 577,259	\$ 665,000	\$ 665,000	\$ 665,000	FY23
15	Strategic initiative to strengthen online learning outcomes through instructional design consultant, education technical consultant, online teaching fellows and training, and online software support	Planned	\$ 534,802	\$ 534,802	\$ 534,802	\$ 534,802	FY23
16	Campus network infrastructure upgrade costs	Planned	\$ 150,927	\$ 150,927	\$ 150,927	\$ 150,927	FY23
17	Dining Service projects including: chair replacement, storage room expansion, lighting upgrade, tables and chairs for expanded terrace, ceiling grid replacement, and walk in freezers.	Planned	\$ 282,451	\$ 332,000	\$ 232,000	\$ 332,000	FY23-FY24
18	CHILD Care Center Safety Top Coat for Playground, increase to staff salaries, increase to student salaries, reroof	Planned	\$ 407,877	\$ 425,000	\$ 210,360	\$ 425,000	FY23-FY25
19	Student Orgs - allocable seg fees	Planned	\$ 308,294	\$ 308,294	\$ 308,294	\$ 308,294	FY23
20	MS Business Analytics software for Business students, salary for support staff	Planned	\$ 222,139	\$ 228,120	\$ —	\$ 228,120	FY24
21	Climbing safety equipment, technology replacement in campus recreation, intramural equipment replacement, field fencing	Planned	\$ 136,414	\$ 210,000	\$ 52,445	\$ 210,000	FY23-FY25
22	New student programming, salary for exploratory advising, and support for disability services through tutoring and testing accommodations	Planned	\$ 106,090	\$ 125,000	\$ 45,000	\$ 125,000	FY23-FY25
23	Clinical medical services for students, computer replacement	Planned	\$ 88,175	\$ 88,175	\$ 88,175	\$ 88,175	FY23
24	Replacement postal machine and sorting station	Planned	\$ 63,529	\$ 125,000	\$ —	\$ 125,000	FY25

Total \$ 15,457,582
Obligated \$ 6,042,988
Planned \$ 9,414,594

UW-River Falls FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 40,337
Planned	1,812,948
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 1,853,285</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Meat slicer for animal products production	Obligated	\$ 40,337	\$ 40,337	\$ 40,337	\$ 40,337	FY23
2	Institutional Projects - Offset a reduction in estimated tuition due to decreased enrollment. It will also be used to fund items the Chancellor Identified for tuition balance.	Planned	\$ 844,773	\$ 945,444	\$ 715,500	\$ 945,444	FY23-FY26
3	Camps/Clinics - Camp staff salaries and fringe, equipment, meals, housing and facility rental	Planned	\$ 198,609	\$ 198,609	\$ 106,345	\$ 198,609	FY23-FY24
4	Service Centers - Imaging, PCI and Staff training and development in Accounting and Purchasing.	Planned	\$ 84,977	\$ 84,977	\$ 45,000	\$ 84,977	FY23-FY24
5	Service Centers - Salary & Fringe for two positions: Grant Accounting and Purchasing	Planned	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	FY23
6	Byproduct Sales - Supplies and services for the training of colts and annual colt sale.	Planned	\$ 104,104	\$ 104,104	\$ 104,104	\$ 104,104	FY23
7	Career Competency initiatives, Data Collection tool, National Alumni Career Mobility Survey	Planned	\$ 99,312	\$ 120,000	\$ 51,000	\$ 120,000	FY23-FY25
8	Service Center - Registrar graduation expenses, student salaries, software and professional development	Planned	\$ 94,378	\$ 94,378	\$ 94,378	\$ 94,378	FY23
9	Lab farm equipment - skid loader, compost turner, John Deere disk for crops, and sheep barn improvements	Planned	\$ 86,026	\$ 95,000	\$ 95,000	\$ 95,000	FY23
10	Service Center - Non credit Montessori Salary and fringe and expenses.	Planned	\$ 77,182	\$ 96,391	\$ 20,000	\$ 96,391	FY23-FY25

UW-River Falls FY 2022 Program Revenue Balances

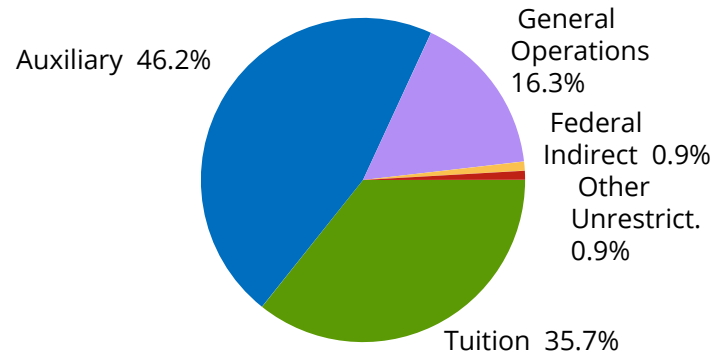
General Operations

11	Remedial Education - Professional staff and tutors	Planned	\$ 52,023	\$ 52,023	\$ 52,023	\$ 52,023	FY23
12	Service Center - Developing business partnerships through sales competitions, promotional expenses and conferences.	Planned	\$ 31,726	\$ 31,726	\$ 31,726	\$ 31,726	FY23
13	Institutional Projects - Remodel deans office space for new dean	Planned	\$ 21,564	\$ 30,000	\$ 30,000	\$ 30,000	FY23
14	Software upgrades and licenses for online sales	Planned	\$ 8,274	\$ 10,000	\$ 10,000	\$ 10,000	FY23

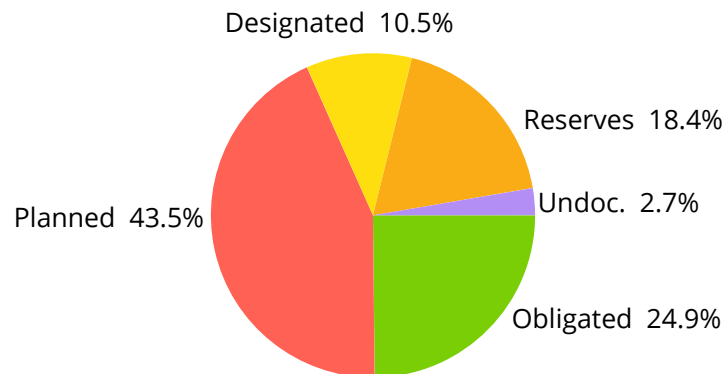
Total \$ 1,853,285
Planned \$ 1,812,948
Obligated \$ 40,337

UW-Stevens Point FY 2022 Program Revenue Balances

PR Balances by Category**



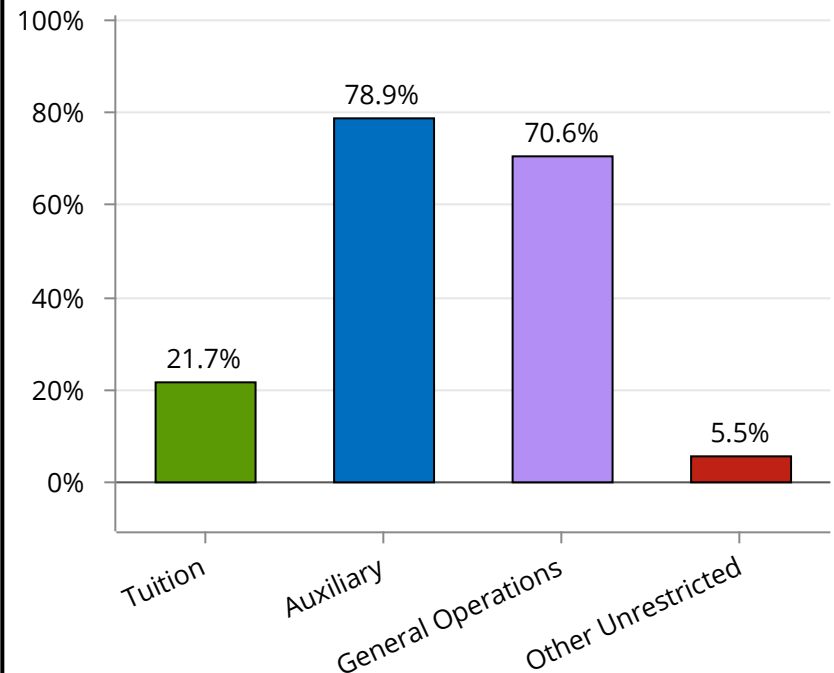
PR Balances by Commitment Level



PR Balances Highlights

- UW-Stevens Point is required to report on tuition, auxiliary operations, and general operations.
- 68% of total unrestricted balances is reported as obligated or planned.
- 39% of unrestricted balances is identified for debt service and capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Stevens Point FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 3,523,907	\$ 10,624,122	\$ 276,148	\$ 43,644	\$ 2,739	\$ 14,470,560
Planned	9,035,107	13,758,603	2,006,275	245,036	268,899	25,313,920
Designated	—	468,914	5,663,289	—	—	6,132,203
Reserves	7,575,550	1,464,716	1,530,755	8,671	162,611	10,742,303
Undocumented (Discretionary)	654,023	583,359	—	230,488	100,081	1,567,951
Subtotal	20,788,587	26,899,714	9,476,467	527,839	534,330	58,226,937
Negative Divisional Balances*	*	(18,605)	*	*	*	(18,605)
Total	\$ 20,788,587	\$ 26,881,109	\$ 9,476,467	\$ 527,839	\$ 534,330	\$ 58,208,332

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 15,076,092	\$ 19,613,792	\$ 7,743,563	\$ 280,349	\$ 457,468	\$ 43,171,264
FY2021-22	20,788,587	26,881,109	9,476,467	527,839	534,330	58,208,332
Change	5,712,495	7,267,317	1,732,904	247,490	76,862	15,037,068
	37.9%	37.1%	22.4%	88.3%	16.8%	34.8%
Total Expenditures						
FY2020-21	\$ 90,419,156	\$ 19,482,110	\$ 12,604,450	\$ 8,835,453	\$ 373,278	\$ 131,714,447
FY2021-22	95,958,508	34,055,257	13,423,981	9,560,481	242,225	153,240,452
Change	5,539,352	14,573,147	819,531	725,028	(131,053)	21,526,005
Balances as a Percentage of Expenditures						
FY2020-21	16.7%	100.7%	61.4%	3.2%	#	
FY2021-22	21.7%	78.9%	70.6%	5.5%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Stevens Point FY 2022 Program Revenue Balance Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 3,523,907
Planned	9,035,107
Designated	—
Reserves	7,575,550
Undocumented	654,023
Total	<u>\$ 20,788,587</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	All Divisions - Purchase orders encumbered at fiscal year-end	Obligated	\$ 506,024	\$ 506,024	\$ 506,024	\$ 506,024	FY23
2	Student Affairs - Diversity and College Access - Lead Summer Bridge Program activity	Obligated	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	FY23
3	University College - Office of International Education - Scholarships	Obligated	\$ 169,580	\$ 169,580	\$ 169,580	\$ 169,580	FY23
4	University-Wide - Relocation and renovation costs associated with the Albertson Hall capital project	Obligated	\$ 2,847,223	\$ 2,847,223	\$ 1,750,000	\$ 2,847,223	FY23-FY25
5	Academic Affairs - Branch campus student recruitment efforts; funds committed for Business and Social Work Scholarships to promote programs and incentivize enrollment	Planned	\$ 13,379	\$ 13,379	\$ 13,379	\$ 13,379	FY23
6	Academic Affairs - Continuing Education - Collaboratives - Marketing, personnel, and other designated program expenses	Planned	\$ 77,596	\$ 77,596	\$ 77,596	\$ 77,596	FY23
7	College of Fine Arts and Communication - Dean's Office - Laboratory and classroom modernization funds	Planned	\$ 2,108	\$ 2,108	\$ 2,108	\$ 2,108	FY23
8	College of Fine Arts and Communication - Dean's Office - Spray booth project	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY23
9	Various departments - University Personnel Development Committee grant expenses	Planned	\$ 74,886	\$ 74,886	\$ 74,886	\$ 74,886	FY23
10	College of Letters and Science - Biology - Collaborative program expenses	Planned	\$ 1,122	\$ 1,122	\$ 1,122	\$ 1,122	FY23

UW-Stevens Point FY 2022 Program Revenue Balance

Tuition

11	College of Letters and Science - CNMT - UW System Funds: Innovation Fund Support	Planned	\$ 37,075	\$ 37,075	\$ 37,075	\$ 37,075	FY23
12	College of Letters and Science - Dean's Office - Capital improvements	Planned	\$ 160,735	\$ 160,735	\$ 160,735	\$ 160,735	FY23
13	College of Letters and Science - Dean's Office - Collaborative program expenses	Planned	\$ 30,253	\$ 37,000	\$ 37,000	\$ 37,000	FY23
14	College of Letters and Science - Dean's Office - Laboratory modernization projects	Planned	\$ 67,051	\$ 67,051	\$ 67,051	\$ 67,051	FY23
15	College of Letters and Science - Dean's Office - Faculty start-up funds	Planned	\$ 5,967	\$ 5,967	\$ 5,967	\$ 5,967	FY23
16	College of Letters and Science - Wisconsin Teaching Fellows and Scholars grant expenses	Planned	\$ 10,939	\$ 10,939	\$ 10,939	\$ 10,939	FY23
17	College of Letters and Science - Sociology - UW System funds to be used for salaries, supplies and expenses to expand Human Services and Social Work programs	Planned	\$ 283,547	\$ 283,547	\$ 283,547	\$ 283,547	FY23
18	College of Letters and Science - World Languages and Literature - Collaborative Language Program expenses	Planned	\$ 11,455	\$ 11,455	\$ 11,455	\$ 11,455	FY23
19	College of Natural Resources - Center for Watershed Science and Education - Fresh Water Collaborative Cross Campus Courses grant	Planned	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	FY23
20	College of Natural Resources - College Natural Resources Office - Laboratory/classroom modernization projects	Planned	\$ 43,816	\$ 43,816	\$ 43,816	\$ 43,816	FY23
21	College of Professional Studies - College Administration - Instructional capital improvement projects	Planned	\$ 660,627	\$ 1,258,876	\$ 1,258,876	\$ 1,258,876	FY23
22	College of Professional Studies - College Administration - School of Health Care Professionals - Doctor of Physical Therapy program expenses	Planned	\$ 512,982	\$ 512,982	\$ 512,982	\$ 512,982	FY23
23	Marketing and Enrollment - Enrollment Management - First-year student scholarships	Planned	\$ 513,167	\$ 513,167	\$ 513,167	\$ 513,167	FY23
24	Marketing and Enrollment - Financial Aid - Ben Lawton Minority Grants	Planned	\$ 7,464	\$ 7,464	\$ 7,464	\$ 7,464	FY23
25	Marketing and Enrollment - Financial Aid - Student aid program	Planned	\$ 467,258	\$ 467,258	\$ 467,258	\$ 467,258	FY23
26	Marketing and Enrollment - Marketing - Recruitment and marketing expenses	Planned	\$ 270,439	\$ 270,439	\$ 270,439	\$ 270,439	FY23
27	Student Affairs - Diversity and College Access - Leadership, Empowerment and Discovery program shirts and totes	Planned	\$ 3,699	\$ 3,699	\$ 3,699	\$ 3,699	FY23
28	Student Affairs - Diversity and College Access - Leadership, Empowerment and Discovery Summer Bridge Program expenses	Planned	\$ 95,013	\$ 95,013	\$ 95,013	\$ 95,013	FY23
29	University-Wide - Anticipated FY23 branch campus tuition shortfall	Planned	\$ 1,537,694	\$ 1,537,694	\$ 746,870	\$ 1,537,694	FY23-FY24
30	University-Wide - PV solar arrays for Albertson Hall	Planned	\$ 1,600,000	\$ 1,600,000	\$ —	\$ 1,600,000	FY24-FY25
31	University-Wide - Support of athletics sports expansion plan	Planned	\$ 204,058	\$ 204,058	\$ 204,058	\$ 204,058	FY23

UW-Stevens Point FY 2022 Program Revenue Balance

Tuition

32	University-Wide - Temporarily fund Equity, Diversity, Inclusivity/Title IX initiatives until base budget is established	Planned	\$ 375,000	\$ 375,000	\$ 125,000	\$ 375,000	FY23-FY24
33	University-Wide - Temporarily fund potential unfunded pay plan increases	Planned	\$ 1,000,000	\$ 1,000,000	\$ 270,000	\$ 1,000,000	FY23-FY24
34	University-Wide - Campus computer fleet replacement costs due to retirement of Windows 10 operating system	Planned	\$ 724,284	\$ 724,284	\$ —	\$ 724,284	FY24
35	University-Wide - Unbudgeted personnel costs	Planned	\$ 143,500	\$ 143,500	\$ 92,500	\$ 143,500	FY23-FY24
36	University-Wide - Collaborative Online Associate of Arts and Sciences Degree FY23 costs	Planned	\$ 37,993	\$ 37,993	\$ 37,993	\$ 37,993	FY23

Total \$ 12,559,014

Planned \$ 9,035,107

Obligated \$ 3,523,907

Reserves

Major Balance Grouping		FY22 Reserves Balance
1	College of Natural Resources - College Natural Resources Office - To be used if unexpected declines in enrollment/revenue occur in Master's in Natural Resources program	\$ 50,730
2	College of Professional Studies - Cost Recovery Programs - Divisional amount to be used for unforeseen needs such as program closures, low enrollments, or program discontinuations	\$ 1,120,787
3	University-Wide - Reserve held for fluctuations in campus utility costs	\$ 556,547
4	University-Wide - Reserve held for fluctuations in enrollment	\$ 3,277,486
5	University-Wide - Reserve held for possible deferred maintenance projects across campus	\$ 2,570,000
Total \$		7,575,550

UW-Stevens Point FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 10,624,122
Planned	13,758,603
Designated	468,914
Reserves	1,464,716
Undocumented	583,359
Total	<u>\$ 26,899,714</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	All Divisions - Purchase orders encumbered at fiscal year-end	Obligated	\$ 422,643	\$ 422,643	\$ 422,643	\$ 422,643	FY23
2	Business Affairs - Parking Services - FY23 debt service amount	Obligated	\$ 189,146	\$ 235,464	\$ 235,464	\$ 235,464	FY23
3	College of Professional Studies - School of Health Care Professionals - Communicative Disorders - Unbudgeted Audiology student stipends	Obligated	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	FY23
4	College of Professional Studies - School of Health Sciences and Wellness - Student deposits that will be applied to tuition billing upon admission completion	Obligated	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100	FY23
5	Student Affairs - Dean of Students - Unbudgeted title change & salary adjustment	Obligated	\$ 9,855	\$ 9,855	\$ 9,855	\$ 9,855	FY23
6	Student Affairs - Fiscal Year 2023 debt service	Obligated	\$ 6,147,478	\$ 7,732,644	\$ 7,732,644	\$ 7,732,644	FY23
7	University College - Center for Inclusive Teaching and Learning - Burning Glass Renewal	Obligated	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	FY23
8	Student Affairs - Student Government Association - Athletic Field Redevelopment Project	Obligated	\$ 3,801,400	\$ 3,801,400	\$ 3,801,400	\$ 3,801,400	FY23
9	Business Affairs - Facility Services - Planned use of balances based on FY23 operations and facility related capital equipment	Planned	\$ 112,000	\$ 112,000	\$ 112,000	\$ 112,000	FY23
10	Business Affairs - Financial Operations - Perkins loan program administration	Planned	\$ 138,000	\$ 138,000	\$ 69,000	\$ 138,000	FY23-FY24
11	Business Affairs - Financial Operations - Planned use of balances based on FY23 operations and budget planning	Planned	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	FY23

UW-Stevens Point FY 2022 Program Revenue Balances

Auxiliary Operations

12	Business Affairs - Financial Operations - Upcoming demolition of Student Services building	Planned	\$ 300,000	\$ 300,000	\$ —	\$ 300,000	FY25-FY26
13	College of Natural Resources - Center for Watershed Science and Education - Equipment replacement	Planned	\$ 7,052	\$ 18,003	\$ 5,000	\$ 18,003	FY23-FY26
14	College of Professional Studies - School of Health Sciences and Wellness - Communication Sciences and Disorders - Equipment replacement	Planned	\$ 33,356	\$ 33,356	\$ 33,356	\$ 33,356	FY23
15	College of Professional Studies - School of Health Sciences and Wellness - Unbudgeted summer and fall overload and additional contracts	Planned	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	FY23
16	Information Technology - Residential Living switch infrastructure upgrade	Planned	\$ 174,772	\$ 418,528	\$ 418,528	\$ 418,528	FY23
17	Marshfield - Bus trips for student activities	Planned	\$ 2,258	\$ 2,258	\$ 2,258	\$ 2,258	FY23
18	Marshfield - Painting of walls in art gallery	Planned	\$ 4,925	\$ 4,925	\$ 4,925	\$ 4,925	FY23
19	Marshfield - Planned use of segregated fee balances for FY23	Planned	\$ 13,920	\$ 13,920	\$ 13,920	\$ 13,920	FY23
20	Marshfield - Unbudgeted tutoring contract	Planned	\$ 7,035	\$ 7,035	\$ 7,035	\$ 7,035	FY23
21	Marshfield - Update weight equipment	Planned	\$ 3,541	\$ 3,840	\$ 3,840	\$ 3,840	FY23
22	Student Affairs - Counseling - Increased hours for USTE Mental Health Professional resulting from failed search for permanent clinical staff	Planned	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	FY23
23	Student Affairs - Campus Activities & Student Engagement - FY23 budgeted "net loss", planned drawdown of FY22 carryover balances	Planned	\$ 127,317	\$ 127,317	\$ 127,317	\$ 127,317	FY23
24	Student Affairs - Campus Activities & Student Engagement - New espresso machine for Brewhaus	Planned	\$ 7,420	\$ 7,420	\$ 7,420	\$ 7,420	FY23
25	Student Affairs - Child Care - Bertazzoni refrigerator and computer replacement	Planned	\$ 22,988	\$ 22,988	\$ 22,988	\$ 22,988	FY23
26	Student Affairs - Child Care - Coverage of FY23 budgeted shortfall	Planned	\$ 60,363	\$ 60,363	\$ 60,363	\$ 60,363	FY23
27	Student Affairs - Child Care - Delzell renovation projects	Planned	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	FY23
28	Student Affairs - Child Care - Unbudgeted position and increased compensation expenses	Planned	\$ 45,347	\$ 45,347	\$ 45,347	\$ 45,347	FY23
29	Student Affairs - Dean of Students - Programming materials	Planned	\$ 4,219	\$ 4,219	\$ 4,219	\$ 4,219	FY23
30	Student Affairs - Health Services - Fiscal Year 2023 budgeted "net loss", similar loss in Fiscal Years 2024 and 2025, planned drawdown of balance over the next three years.	Planned	\$ 1,147,578	\$ 1,147,578	\$ 392,968	\$ 1,147,578	FY23-FY25
31	Student Affairs - Fiscal Year 2024 debt service	Planned	\$ 2,313,656	\$ 7,164,637	\$ —	\$ 7,164,637	FY24
32	Student Affairs - Student Affairs Office - Summer Leadership, Empowerment and Discovery bridge program support	Planned	\$ 27,016	\$ 27,016	\$ 27,016	\$ 27,016	FY23
33	Student Affairs - Student Government Association - Champions Hall Addition & Renovation Project	Planned	\$ 3,576,880	\$ 7,529,057	\$ —	\$ 7,529,057	FY25

UW-Stevens Point FY 2022 Program Revenue Balances

Auxiliary Operations

34	Student Affairs - Student Government Association - Green Fund approved projects	Planned	\$ 74,989	\$ 74,989	\$ 74,989	\$ 74,989	FY23
35	Student Affairs - Student Government Association - Planned support of student organizations in excess of FY24 planned revenues	Planned	\$ 324,130	\$ 324,130	\$ —	\$ 324,130	FY24
36	Student Affairs - Student Government Association - Support student organizations in excess of FY23 budgeted revenues	Planned	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	FY23
37	Student Affairs - Textbook Rental - Estimated fall textbook purchases and management fees	Planned	\$ 481,574	\$ 646,020	\$ 646,020	\$ 646,020	FY23
38	Student Affairs - University Dining - Food truck	Planned	\$ 226,623	\$ 226,623	\$ 226,623	\$ 226,623	FY23
39	University-Wide - Campus computer fleet replacement costs due to retirement of Windows 10 operating system	Planned	\$ 700,000	\$ 1,398,916	\$ —	\$ 1,398,916	FY24
40	University-Wide - Distance education classroom projects	Planned	\$ 245,975	\$ 245,975	\$ 245,975	\$ 245,975	FY23
41	University-Wide - Former Matriculation Fee balance to be used to help fund commencement costs	Planned	\$ 296,339	\$ 296,339	\$ 69,500	\$ 296,339	FY23-FY25
42	University-Wide - Start-up fund for expansion of distance education programming	Planned	\$ 1,000,000	\$ 1,000,000	\$ —	\$ 1,000,000	FY24-FY26
43	University-Wide - System Information Technology Assessments support	Planned	\$ 1,728,685	\$ 1,728,685	\$ 814,882	\$ 1,728,685	FY23-FY24
44	Wausau - Fitness Center equipment purchase	Planned	\$ 7,070	\$ 7,070	\$ 7,070	\$ 7,070	FY23
45	Wausau - Moveable equipment, main building renovation	Planned	\$ 181,847	\$ 181,847	\$ —	\$ 181,847	FY24
46	Wausau - Planned use of segregated fee balances in FY23	Planned	\$ 19,728	\$ 19,728	\$ 19,728	\$ 19,728	FY23
47	Wausau - Replacement of 2013 Chevy Impala	Planned	\$ 30,000	\$ 30,000	\$ —	\$ 30,000	FY24

Total \$ 24,382,725

Obligated \$ 10,624,122

Planned \$ 13,758,603

Designated Funds

	Division	FY22 Balance
1	Student Affairs - Segregated fee balances held for unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 180,420
2	University-Wide - For auxiliary-related capital needs	\$ 288,494
	Total	\$ 468,914

UW-Stevens Point FY 2022 Program Revenue Balances

Auxiliary Operations

Reserve Funds

	Division	FY22 Balance
1	Business Affairs - Potential enrollment declines post pandemic	\$ 300,000
2	Information Technology - Support for network communication infrastructure	\$ 106,047
3	Marshfield - Segregated fee balances held for unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 61,981
4	Student Affairs - Campus Activities & Student Engagement - Unexpected declines and fluctuations to revenue, emergencies, or unforeseen circumstances	\$ 66,904
5	Student Affairs - Child Care - Unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 103,875
6	Student Affairs - Counseling - Unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 50,160
7	Student Affairs - Dean of Students - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 49,604
8	Student Affairs - Student Government Association - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstance	\$ 50,000
9	University College - Center for Inclusive Teaching and Learning - Cover salaries in case of reduced revenue/online enrollment	\$ 76,151
10	University-Wide - Held to supplement ongoing effects of COVID-19 or other unforeseen, exceptional circumstances in which financial assistance for students is needed	\$ 153,804
11	University-Wide - Held to support distance education growth initiative infrastructure in case of enrollment decline	\$ 299,268
12	Wausau - Segregated fee balances held for unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 61,470
13	Wausau - For unexpected emergencies or unforeseen circumstances	\$ 85,452
Total \$		1,464,716

Negative Divisional Balances

	Division	FY22 Balance
1	Marketing & Enrollment Mgmt	\$ (11,553)
2	College of Letters and Science	\$ (7,052)
Total \$		(18,605)

UW-Stevens Point FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 276,148
Planned	2,006,275
Designated	5,663,289
Reserves	1,530,755
Undocumented	—
Total	<u>\$ 9,476,467</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	All Divisions - Purchase orders encumbered at fiscal year-end	Obligated	\$ 241,107	\$ 241,107	\$ 241,107	\$ 241,107	FY23
2	Business Affairs - Police - Computer Aided Dispatch and Records System and Services software	Obligated	\$ 7,377	\$ 7,377	\$ 7,377	\$ 7,377	FY23
3	College of Natural Resources - Central Wisconsin Environmental Station - Roof replacements	Obligated	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	FY23
4	College of Natural Resources - Wisconsin Forestry Center - Unbudgeted Forestry Education and Development Initiative facilitator	Obligated	\$ 6,664	\$ 6,664	\$ 6,664	\$ 6,664	FY23
5	Academic Affairs - Academic Affairs Office - Funding for scholarships to help recruit and retain students demonstrating a commitment to promoting and securing equal rights for members of the LGBTQ+ community	Planned	\$ 694	\$ 694	\$ 694	\$ 694	FY23
6	Academic Affairs - Academic Affairs Office - Inclusive Excellence Institute start-up funds	Planned	\$ 21,750	\$ 21,750	\$ 21,750	\$ 21,750	FY23
7	Business Affairs - Financial Operations - New position to assist with implementation of youth protection initiatives	Planned	\$ 71,000	\$ 71,000	\$ 35,500	\$ 71,000	FY23-FY24
8	Business Affairs - Financial Operations - Planned use of balances based on FY23 operations and budget planning	Planned	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY23
9	Business Affairs - Financial Operations - Planned use of balances related to student scholarships	Planned	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	FY23
10	Business Affairs - Police - Equipment & technology needs	Planned	\$ 60,983	\$ 60,983	\$ 31,853	\$ 60,983	FY23-FY26
11	College of Natural Resources - Center for Watershed Science and Education - Equipment replacement	Planned	\$ 135,005	\$ 1,104,850	\$ 53,691	\$ 1,104,850	FY23-FY27

UW-Stevens Point FY 2022 Program Revenue Balances

General Operations

12	College of Natural Resources - Center for Watershed Science and Education - Laboratory renovation	Planned	\$ 79,500	\$ 79,500	\$ 79,500	\$ 79,500	FY23
13	College of Natural Resources - College Natural Resources Office - New lab technician and student positions in the Pedology laboratory	Planned	\$ 7,730	\$ 7,730	\$ 7,730	\$ 7,730	FY23
14	College of Natural Resources - College Natural Resources Office - Stockroom - Copier replacement	Planned	\$ 40,000	\$ 40,000	\$ 8,000	\$ 40,000	FY23-FY27
15	College of Natural Resources - College Natural Resources Office - Stockroom - Two 4x4 trucks	Planned	\$ 110,000	\$ 110,000	\$ —	\$ 110,000	FY24-FY26
16	College of Natural Resources - Coop Fish - Eppendor Model 5430 Microcentrifuges	Planned	\$ 7,076	\$ 7,076	\$ 7,076	\$ 7,076	FY23
17	College of Natural Resources - Coop Fish - Unbudgeted personnel costs	Planned	\$ 7,395	\$ 7,395	\$ 7,395	\$ 7,395	FY23
18	College of Natural Resources - Coop Fish - Fiscal Year 2023 "net loss" that will be covered by Fiscal Year 2022 carryover balances	Planned	\$ 31,702	\$ 31,702	\$ 31,702	\$ 31,702	FY23
19	College of Natural Resources - Coop Fish - Unbudgeted student salary expense increase.	Planned	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	FY23
20	College of Natural Resources - Coop Fish - Truck to replace 2008 GMC	Planned	\$ 45,476	\$ 45,476	\$ —	\$ 45,476	FY25
21	College of Natural Resources - Paper Science and Chemical Engineering - Goulds Model 3196 MTi 2x3-13 Pump	Planned	\$ 5,130	\$ 5,461	\$ 5,461	\$ 5,461	FY23
22	College of Natural Resources - Paper Science and Chemical Engineering - Three-year contract for ChemCAD software	Planned	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000	FY23-FY24
23	College of Natural Resources - Schmeeckle - Fiscal Year 2023 "net loss" that will be covered by Fiscal Year 2022 carryover balances	Planned	\$ 92,480	\$ 92,480	\$ 92,480	\$ 92,480	FY23
24	College of Natural Resources - Wisconsin Center for Environmental Education - Trainer Natural Resources Building office renovation	Planned	\$ 160,000	\$ 160,000	\$ —	\$ 160,000	FY27
25	College of Natural Resources - Wisconsin Forestry Center - Forestry Education and Development Initiative - Estimated FY23 credit card fees	Planned	\$ 3,612	\$ 3,612	\$ 3,612	\$ 3,612	FY23
26	College of Natural Resources - Wisconsin Forestry Center - Forestry Education and Development Initiative - Continuing Education Registration Services contract	Planned	\$ 6,290	\$ 6,290	\$ 6,290	\$ 6,290	FY23
27	College of Professional Studies - Lab remodel for Makers Space sewing and art education	Planned	\$ 38,700	\$ 38,700	\$ 38,700	\$ 38,700	FY23
28	College of Professional Studies - School of Education - Gesell playground sidewalk project	Planned	\$ 5,975	\$ 5,975	\$ 5,975	\$ 5,975	FY23
29	Executive Office - Employee appreciation initiatives	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY23
30	Executive Office - Enhancing the student experience for the greatest impact	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY23
31	Executive Office - Faculty and staff co-sponsorships	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY23

UW-Stevens Point FY 2022 Program Revenue Balances

General Operations

32	Executive Office - Inclusive Excellence Summit	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY23
33	Executive Office - President's Climate Leadership Network Membership	Planned	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	FY23
34	Executive Office - Strategic plan implementation tools, professional development, and consulting services	Planned	\$ 100,000	\$ 100,000	\$ 25,000	\$ 100,000	FY23-FY26
35	Executive Office - Under-represented minority student support initiatives	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY23
36	Executive Office - UW System student initiatives	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY23
37	Executive Office - UWSP Native American Burial Memorial project	Planned	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	FY23
38	Marketing and Enrollment - Financial Aid - Financial awareness activities for students	Planned	\$ 52,626	\$ 52,626	\$ 15,000	\$ 52,626	FY23-FY24
39	Marshfield - Repair refrigerator and freezer in Commons kitchen	Planned	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	FY23
40	Marshfield - White Board replacement in classroom	Planned	\$ 2,112	\$ 2,112	\$ 2,112	\$ 2,112	FY23
41	Student Affairs - Counseling - Carpet replacement and painting	Planned	\$ 3,450	\$ 3,450	\$ 3,450	\$ 3,450	FY23
42	Student Affairs - Counseling - Laptop and docking station for new staff; replacement computers for testing; upgrade of computers for Intake Kiosks	Planned	\$ 11,144	\$ 11,144	\$ 11,144	\$ 11,144	FY23
43	Student Affairs - Counseling - Membership to Center for Collegiate Mental Health	Planned	\$ 425	\$ 425	\$ 425	\$ 425	FY23
44	University-Wide - Institutional portion of the CBORD electronic door access project plus first year of annual cost	Planned	\$ 354,607	\$ 354,607	\$ 354,607	\$ 354,607	FY23
45	University-Wide - Support name buys for Admissions	Planned	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	FY23
46	University-Wide - To fund accumulated vacation cash payouts upon movement, retirement, or termination of employment from UW-Stevens Point	Planned	\$ 75,769	\$ 75,769	\$ 75,769	\$ 75,769	FY23
47	Wausau - Fitness Center equipment purchase	Planned	\$ 2,447	\$ 2,447	\$ 2,447	\$ 2,447	FY23
48	Wausau - Sound board replacement in Center for Civic Engagement building	Planned	\$ 37,247	\$ 47,543	\$ —	\$ 47,543	FY24

Total \$ 2,282,423

Obligated \$ 276,148

Planned \$ 2,006,275

UW-Stevens Point FY 2022 Program Revenue Balances

General Operations

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Academic Affairs - Revenue from transcript fees, degree verification fees, directory requests and collaborative revenue shares for: varied programs and services, staffing and new initiatives	\$ 223,999
2	Business Affairs - Revenue from procurement card rebates, records requests & fines, the Chevrolet Foundation, and copier use to be used for: equipment replacement, office operations, and unforeseen departmental needs	\$ 53,634
3	College of Fine Arts and Communication - Revenue from locker rentals, theater ticket sales, costume rentals, music ticket sales and music store sales for: art supplies, future theater and dance productions and supplies for musical productions	\$ 16,737
4	College of Letters and Science - Revenue from programming, Developmental English, lab manuals and fines for breakage, Superior Fresh Water contract, Developmental Math, planetarium and observatory fees for: maintenance and purchase of printers, program expenses to be determined	\$ 329,260
5	College of Natural Resources - Revenue from workshops, events, timber sales, laboratory analysis and merchandise sales for: property taxes, maintenance issues, surveys, laboratory equipment, and strategic initiatives	\$ 298,895
6	College of Professional Studies - Revenue from youth events, Athletic Training, vending, cafe, room rental, special events, corporate partners and cost recovery programs for: program support and development, student activities, guest speakers, events and conference registrations	\$ 406,752
7	Executive Office - Revenue from closure of bank accounts and interest earnings for: strategic initiatives and programming support	\$ 267,599
8	Information Technology - Revenue from technology fees for: unforeseen department needs	\$ 9,513
9	Marketing and Enrollment - Revenue from licensing, external institutions, federal certification reimbursement and New Student Fee for: Marketing, university events, private loans, external awards, veterans support and new student orientation and recruitment expenses	\$ 475,734
10	Marshfield - Revenue from placement testing and ticket sales for: strategic initiatives	\$ 26,087
11	Student Affairs - Revenue from program fees for: student conduct sanction courses, sport camps and testing services; revenue from Wisconsin Department of Children and Families for: low income families childcare assistance; revenue from workstudy programs for: increase recruitment of off-campus placements in non-profit organizations for work study students	\$ 438,923
12	University-Wide - Revenue from energy improvement projects and termination of Perkins grant program for: energy improvement projects and institutional loan program	\$ 3,110,151
13	Wausau - Revenue from sport team registration and participation fees for: summer basketball league	\$ 6,005
Total \$		5,663,289

UW-Stevens Point FY 2022 Program Revenue Balances

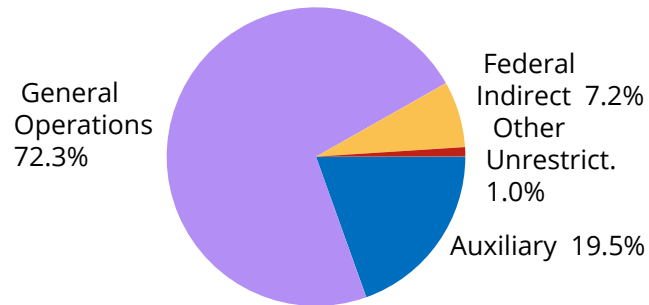
General Operations

Reserves

	Major Balance Grouping	FY22 Reserves Balance
1	Business Affairs - Police - Campus emergency situations	\$ 75,000
2	Business Affairs - Facilities repair/replacement; capital equipment repair/replacement; campus emergencies	\$ 186,934
3	Business Affairs - Financial Operations - Maintenance, supplies, other operating costs due to continued decreased interest earnings	\$ 100,000
4	College of Natural Resources - Central Wisconsin Environmental Station - Unanticipated emergency building maintenance; unexpected reduction in funding sources.	\$ 65,277
5	College of Natural Resources - College Natural Resources Office - Contingency funds for Aquatic Biomonitoring laboratory manager	\$ 89,766
6	College of Natural Resources - Coop Fish - Contingency funds for Coop Fish Academic Staff	\$ 78,030
7	College of Natural Resources - Schmeeckle - Unanticipated emergency building/trail maintenance; unexpected reduction in funding sources	\$ 77,561
8	College of Natural Resources - Wisconsin Center for Environmental Education - Fund 4 months salary in case of loss of K-12 Energy Education Program grant funding, 4 months salary in case of loss of K-12 Forestry Education Program grant funding, and 4 months travel and supplies in case of loss of grant funding	\$ 137,560
9	College of Natural Resources - Wisconsin Forestry Center - Forestry Education and Development Initiative - Reserve for Academic Staff in case of lost funding	\$ 70,518
10	Marshfield - Held for potential tuition shortfall	\$ 19,567
11	Student Affairs - Counseling - Unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 26,000
12	Student Affairs - Dean of Students - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 1,920
13	University College - Expenses that arise due to Albertson Hall relocation	\$ 54,866
14	University College - Tutoring-Learning Center - Cover student wages in case of declines and fluctuations to revenue	\$ 21,774
15	University-Wide - For any campus financial emergencies or opportunities that arise	\$ 525,982
Total		\$ 1,530,755

UW-Stout FY 2022 Program Revenue Balances

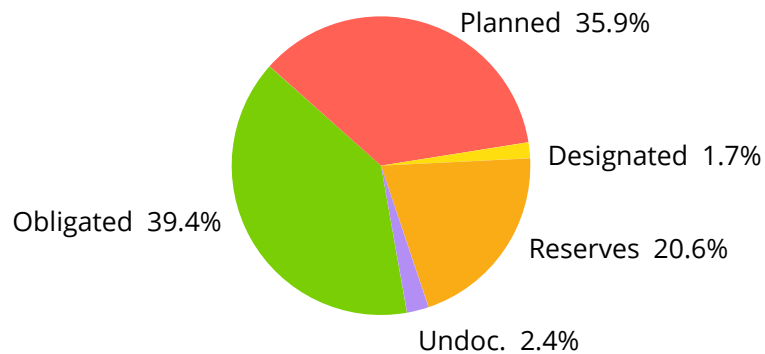
PR Balances by Category**



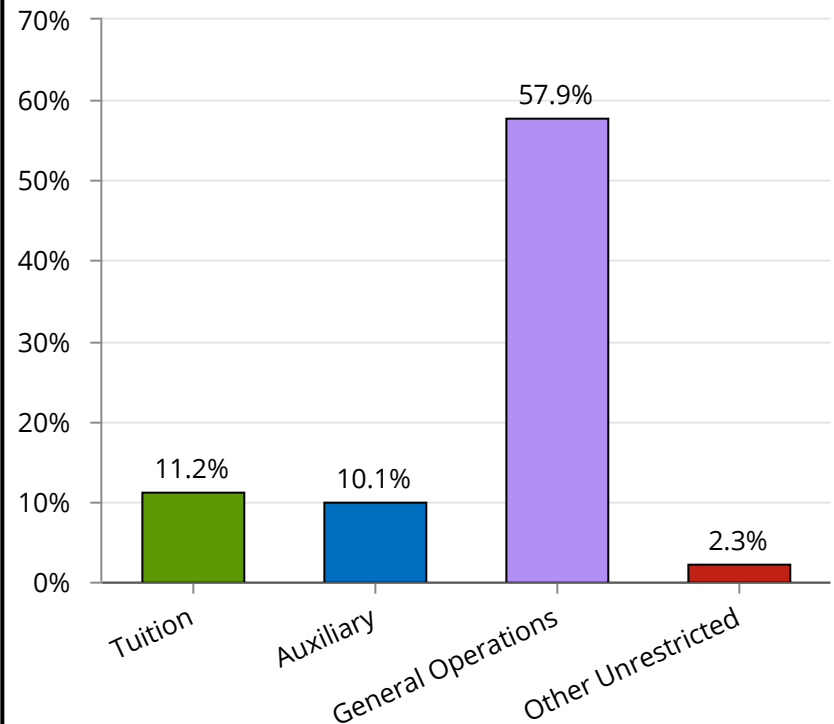
PR Balances Highlights

- UW-Stout is only required to report on general operations. All other unrestricted balances are below the 12% threshold.
- 75% of total unrestricted balances is categorized as either obligated or planned.

PR Balances by Commitment Level



Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Stout FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 590,121	\$ 9,032,612	\$ 3,263,412	\$ 3,500	\$ 559	\$ 12,890,204
Planned	3,737,453	315,878	7,235,839	—	472,054	11,761,224
Designated	559,562	—	—	—	—	559,562
Reserves	4,049,866	1,541,050	992,692	158,313	14,984	6,756,905
Undocumented (Discretionary)	124,846	—	—	—	652,122	776,968
Subtotal	9,061,848	10,889,540	11,491,943	161,813	1,139,719	32,744,863
Negative Divisional Balances*	*	(7,783,163)	*	*	*	(7,783,163)
Total	\$ 9,061,848	\$ 3,106,377	\$ 11,491,943	\$ 161,813	\$ 1,139,719	\$ 24,961,700

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 5,630,877	\$ 2,927,228	\$ 6,188,846	\$ 214,201	\$ 997,792	\$ 15,958,944
FY2021-22	9,061,848	3,106,377	11,491,943	161,813	1,139,719	24,961,700
Change	3,430,971	179,149	5,303,097	(52,388)	141,927	9,002,756
	60.9%	6.1%	85.7%	(24.5)%	14.2%	56.4%
Total Expenditures						
FY2020-21	\$ 84,999,001	\$ 26,114,068	\$ 18,079,510	\$ 7,604,205	\$ 386,937	\$ 137,183,721
FY2021-22	80,997,323	30,821,012	19,853,842	7,114,915	299,671	139,086,763
Change	(4,001,678)	4,706,944	1,774,332	(489,290)	(87,266)	1,903,042
Balances as a Percentage of Expenditures						
FY2020-21	6.6%	11.2%	34.2%	2.8%	#	
FY2021-22	11.2%	10.1%	57.9%	2.3%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Stout FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 3,263,412
Planned	7,235,839
Designated	—
Reserves	992,692
Undocumented	—
Total	<u>\$ 11,491,943</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Open Purchase Orders	Obligated	\$ 3,263,412	\$ 3,263,412	\$ 3,263,412	\$ 3,263,412	FY23
2	Marketing Support Plan	Planned	\$ 907,121	\$ 907,121	\$ 907,121	\$ 907,121	FY23
3	Staffing Support-Various Areas	Planned	\$ 1,609,978	\$ 1,609,978	\$ 1,609,978	\$ 1,609,978	FY23
4	Scholarship Funding	Planned	\$ 3,863,469	\$ 3,863,469	\$ 939,000	\$ 3,863,469	FY23-FY25
5	Lab Updates	Planned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	FY23
6	Student Services Support	Planned	\$ 655,271	\$ 655,271	\$ 655,271	\$ 655,271	FY23

Total \$ 9,643,980

Obligated \$ 3,263,412

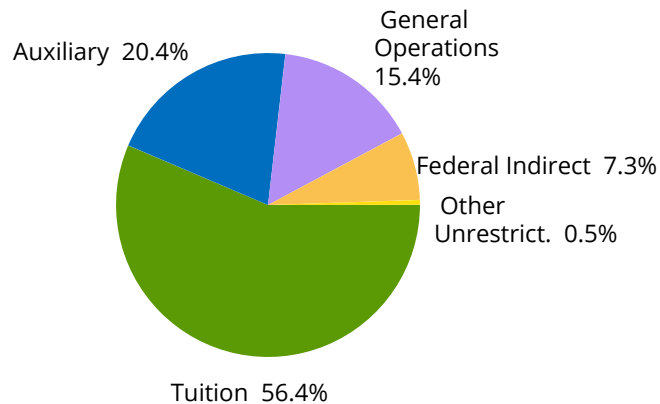
Planned \$ 7,235,839

Reserve Funds

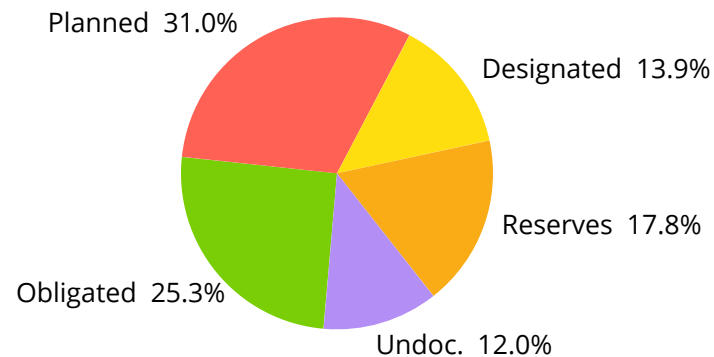
Division	FY22 Balance
1 Reserves per UW-Stout Policy	\$ 992,692

UW-Superior FY 2022 Program Revenue Balances

PR Balances by Category**



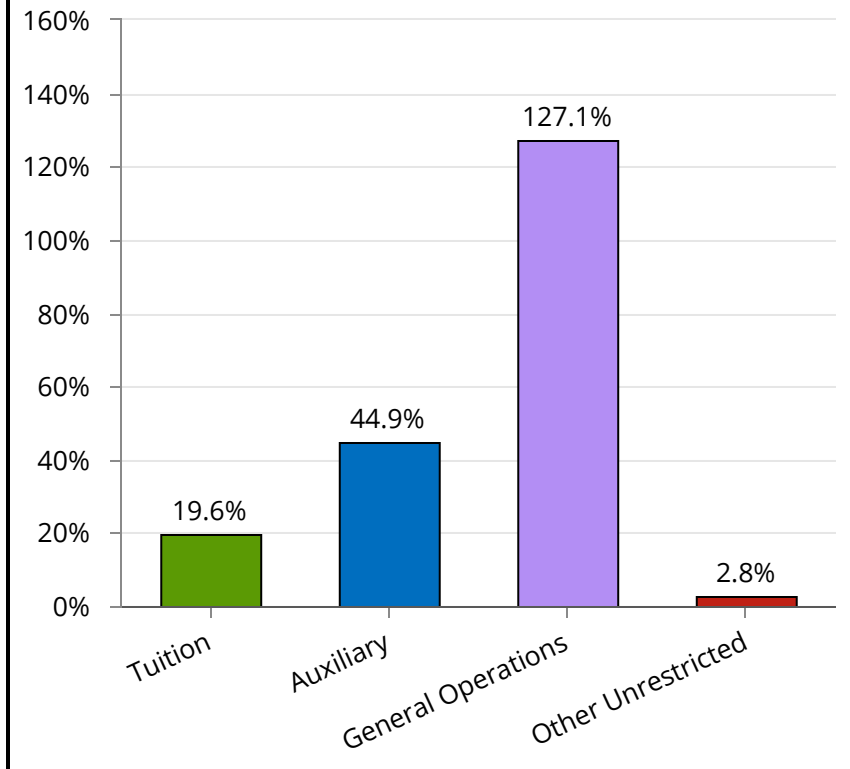
PR Balances by Commitment Level



PR Balances Highlights

- UW-Superior is required to report on tuition, auxiliary operations, and general operations.
- 56% of total unrestricted balances is reported as obligated or planned.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Superior FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 1,140,667	\$ 1,151,264	\$ 1,099,714	\$ 3,605	\$ 165,382	\$ 3,560,632
Planned	2,659,589	625,383	277,798	52,222	744,334	4,359,326
Designated	813,855	824,075	305,447	17,270	—	1,960,647
Reserves	2,500,000	—	—	—	—	2,500,000
Undocumented (Discretionary)	801,390	301,148	472,201	—	111,906	1,686,645
Subtotal	7,915,501	2,901,870	2,155,160	73,097	1,021,622	14,067,250
Negative Divisional Balances*	*	(36,675)	*	*	*	(36,675)
Total	\$ 7,915,501	\$ 2,865,195	\$ 2,155,160	\$ 73,097	\$ 1,021,622	\$ 14,030,575

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 7,809,023	\$ 1,903,490	\$ 1,341,496	\$ 69,704	\$ 1,185,067	\$ 12,308,780
FY2021-22	7,915,501	2,865,195	2,155,161	73,097	1,021,623	14,030,577
Change	106,478	961,705	813,665	3,393	(163,444)	1,721,797
	1.4%	50.5%	60.7%	4.9%	(13.8)%	14.0%
Total Expenditures						
FY2020-21	\$ 36,841,263	\$ 4,245,606	\$ 895,840	\$ 1,905,212	\$ 320,454	\$ 44,208,375
FY2021-22	40,392,641	6,377,572	1,695,088	2,605,588	702,228	51,773,117
Change	3,551,378	2,131,966	799,248	700,376	381,774	7,564,742
Balances as a Percentage of Expenditures						
FY2020-21	21.2%	44.8%	149.7%	3.7%	#	
FY2021-22	19.6%	44.9%	127.1%	2.8%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Superior FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,140,667
Planned	2,659,589
Designated	813,855
Reserves	2,500,000
Undocumented	801,390
Total	<u>\$ 7,915,501</u>

Obligated and Planned Funds

Project/Initiative		Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 409,667	\$ 409,667	\$ 409,667	\$ 409,667	FY23
2	Service and teaching contracts	Obligated	\$ 510,461	\$ 510,461	\$ 510,461	\$ 510,461	FY23
3	Board of Regents Award, WI Teaching Fellowship and Fresh Water Collaborative Travel Award	Obligated	\$ 24,058	\$ 24,058	\$ 24,058	\$ 24,058	FY23
4	Dean of Academic Affairs support new faculty professional development	Obligated	\$ 37,756	\$ 37,756	\$ 33,756	\$ 37,756	FY23-FY24
5	Center for Continuing Education service and teaching contracts	Obligated	\$ 96,055	\$ 96,055	\$ 96,055	\$ 96,055	FY23
6	Career Services Differential Tuition renewable staff salary and fringe	Obligated	\$ 62,670	\$ 62,670	\$ 62,670	\$ 62,670	FY23
7	Provost support for numerous initiatives including Academic Catalog, Academic department growth initiatives, Homegrown Mentorship program, LINK Center, Center for Learning, Innovation and Collaboration and Social Work Accreditation	Planned	\$ 369,397	\$ 369,397	\$ 369,397	\$ 369,397	FY23
8	Dean of Academic Affairs support for Program Advance Grants and Jumpstart Scholarship program	Planned	\$ 37,597	\$ 37,597	\$ 37,597	\$ 37,597	FY23
9	Center for Continuing Education programming and development	Planned	\$ 539,299	\$ 539,299	\$ 539,299	\$ 539,299	FY23
10	Unmet budget reduction	Planned	\$ 396,517	\$ 396,517	\$ 396,517	\$ 396,517	FY23
11	Disabilities support services for students, HLC accreditation and compliance	Planned	\$ 152,278	\$ 152,278	\$ 152,278	\$ 152,278	FY23

UW-Superior FY 2022 Program Revenue Balances

Tuition

12	Student Success Grant	Planned	\$ 643,592	\$ 643,592	\$ 643,592	\$ 643,592	FY23
13	Equity, Diversity and Inclusion Plan	Planned	\$ 27,825	\$ 27,825	\$ 27,825	\$ 27,825	FY23
14	Tech Services - hardware replacements and new MOU salary service agreement	Planned	\$ 115,336	\$ 115,336	\$ 115,336	\$ 115,336	FY23
15	Tech Services - new planned MOU salary service agreement	Planned	\$ 67,680	\$ 67,680	\$ 67,680	\$ 67,680	FY23
16	Jim Dan Hall Library Center for Learning, Innovation and Collaboration intensive professional devel day	Planned	\$ 9,410	\$ 9,410	\$ 9,410	\$ 9,410	FY23
17	Admissions marketing - cover increased printing costs	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY23
18	Environmental Health & Safety - eye wash cart audit finding	Planned	\$ 3,838	\$ 3,838	\$ 3,838	\$ 3,838	FY23
19	Common Systems - excess of base budget	Planned	\$ 281,819	\$ 281,819	\$ 281,819	\$ 281,819	FY23

Total \$ 3,800,255
Obligated \$ 1,140,667
Planned \$ 2,659,588

Designated Funds

Major Balance Grouping		FY22 Designated Balance
1	UWSA recruitment, retention and financial aid support	\$ 191,666
2	Differential Tuition	\$ 179,522
3	Continuing Education/Extension Programs	\$ 442,667
Total \$		813,855

Reserves

Major Balance Grouping		FY22 Reserves Balance
1	Tuition Reserve	\$ 2,500,000

UW-Superior FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,151,264
Planned	625,383
Designated	824,075
Reserves	—
Undocumented	301,148
Total	<u>\$ 2,901,870</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Debt service - 05L1D SUP Rothwell Student Center	Obligated	\$ 451,634	\$ 1,010,028	\$ 1,010,028	\$ 1,010,028	FY23
2	Debt service - 11C1O SUP Ross/Hawkes Hall Renovate	Obligated	\$ 547,768	\$ 667,929	\$ 667,929	\$ 667,929	FY23
3	Debt service - 99J3R SUP Gates Phy ED	Obligated	\$ 69,634	\$ 69,634	\$ 69,634	\$ 69,634	FY23
4	Debt service - 18I1Q SUP Asphalt & 11C1O SUP HALL Pkg & alloc	Obligated	\$ 54,079	\$ 54,079	\$ 54,079	\$ 54,079	FY23
5	Debt service - 18I1G SUP Fiber Optic Backbone Repl	Obligated	\$ 11,239	\$ 11,239	\$ 11,239	\$ 11,239	FY23
6	Encumbrances	Obligated	\$ 2,340	\$ 2,340	\$ 2,340	\$ 2,340	FY23
7	Faculty service and other contracts	Obligated	\$ 12,243	\$ 12,243	\$ 12,243	\$ 12,243	FY23
8	WI Sales Tax Payable	Obligated	\$ 2,327	\$ 2,327	\$ 2,327	\$ 2,327	FY23
9	Tech Services hardware purchases	Planned	\$ 127,231	\$ 127,231	\$ 127,231	\$ 127,231	FY23
10	Student Involvement, Gender Equity, Student Support and Health Services programming, memberships, student employment	Planned	\$ 154,268	\$ 154,268	\$ 154,268	\$ 154,268	FY23
11	Health & Human Performance, Music, Psychology and Study Away program fees and professional development	Planned	\$ 15,311	\$ 15,311	\$ 15,311	\$ 15,311	FY23
12	Childcare subsidy from Dean of Students	Planned	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,400	FY23

UW-Superior FY 2022 Program Revenue Balances

Auxiliary Operations

13	Markovich Wellness Center programming, salary and fringe	Planned	\$ 213,461	\$ 213,461	\$ 213,461	\$ 213,461	FY23
14	Markovich Wellness Center equipment purchases	Planned	\$ 99,711	\$ 99,711	\$ 99,711	\$ 99,711	FY23

Total \$ 1,776,646
Obligated \$ 1,151,264
Planned \$ 625,382

Designated Funds

Major Balance Grouping		FY22 Designated Balance
1	Health Services - segregated fees	\$ 318,980
2	Intramurals - segregated fees	\$ 18,239
3	Markovich Wellness Center - segregated fees	\$ 19,446
4	Student Organizations - seg fees	\$ 404,748
5	Parking Services - debt for FY24	\$ 50,583
6	Business Services - debt for FY24	\$ 12,078

Total \$ 824,074

Undocumented

Division		FY22 Balance
1	Administration and other	\$ 180,653
2	Academic Departments	\$ 120,496

Negative Divisional Balances

Division		FY22 Balance
1	Chancellor	\$ (36,675)

UW-Superior FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,099,714
Planned	277,798
Designated	305,447
Reserves	—
Undocumented	472,201
Total	<u>\$ 2,155,160</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 184,506	\$ 184,506	\$ 184,506	\$ 184,506	FY23
2	Terminal Leave	Obligated	\$ 46,957	\$ 46,957	\$ —	\$ 46,957	FY24
3	Faculty Development/Startup Funds	Obligated	\$ 13,364	\$ 13,364	\$ 13,364	\$ 13,364	FY23
4	Summer faculty service and other contracts	Obligated	\$ 120,902	\$ 120,902	\$ 120,902	\$ 120,902	FY23
5	DOA project - 20H1S Solar - Husky Refinery portion received	Obligated	\$ 733,985	\$ 733,985	\$ 733,985	\$ 733,985	FY23
6	Provost support for Distance Learning Marketing	Planned	\$ 121,248	\$ 121,248	\$ 121,248	\$ 121,248	FY23
7	Pruitt Center for Mindfulness programming	Planned	\$ 35,244	\$ 35,244	\$ 35,244	\$ 35,244	FY23
8	Little Yellowjackets Camp programming	Planned	\$ 10,940	\$ 10,940	\$ 10,940	\$ 10,940	FY23
9	Technology Services - hardware purchases	Planned	\$ 48,508	\$ 48,508	\$ 48,508	\$ 48,508	FY23
10	Center for Continuing Education programing	Planned	\$ 1,829	\$ 1,829	\$ 1,829	\$ 1,829	FY23
11	Health & Human Performance equipment purchase	Planned	\$ 20,258	\$ 20,258	\$ —	\$ 20,258	FY24
12	Math & Computer Science lab equipment purchase	Planned	\$ 3,596	\$ 3,596	\$ 3,596	\$ 3,596	FY23
13	Alcohol Education & Training programming	Planned	\$ 6,720	\$ 6,720	\$ 6,720	\$ 6,720	FY23
14	Music Concert Series and Honors Festival support and classroom layout update	Planned	\$ 6,958	\$ 6,958	\$ 6,958	\$ 6,958	FY23
15	Provost support for professional development conference	Planned	\$ 2,752	\$ 2,752	\$ 2,752	\$ 2,752	FY23

UW-Superior FY 2022 Program Revenue Balances

General Operations

16	Human Behavior, Justice and Diversity department professional development and programming	Planned	\$ 7,595	\$ 7,595	\$ 7,595	\$ 7,595	FY23
17	Social Inquiry programming	Planned	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	FY23
18	Registrar's Office professional development	Planned	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750	FY23

Total \$ 1,377,512

Obligated \$ 1,099,714

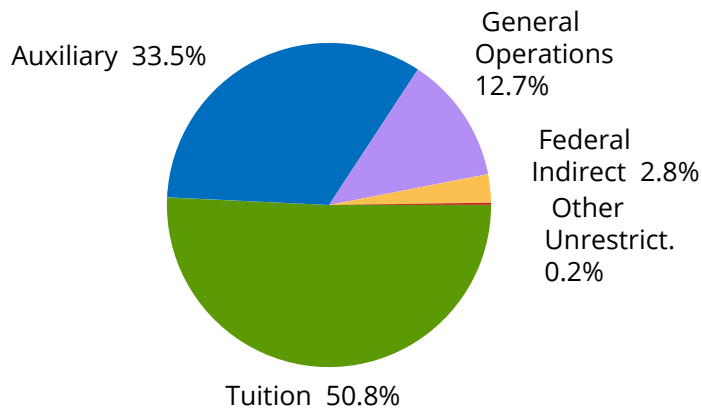
Planned \$ 277,798

Designated Funds

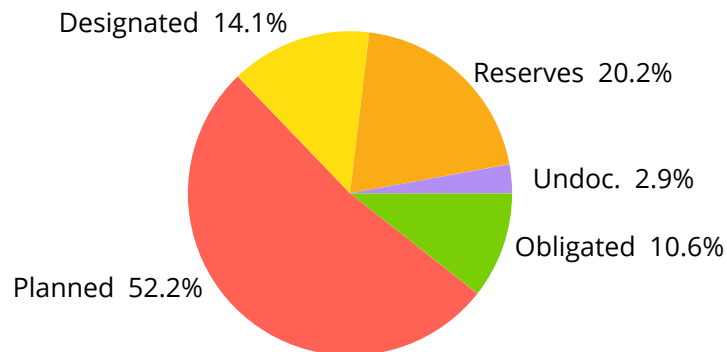
Major Balance Grouping		FY22 Designated Balance
1	Campus Fees (Graduation, etc.)/Other	\$ 221,741
2	Fee for Service Programming/Instruction	\$ 67,108
3	Student Organization support	\$ 8,857
4	Little Yellowjacket Camp fees	\$ 7,742
Total \$		305,448

UW-Whitewater FY 2022 Program Revenue Balances

PR Balances by Category**



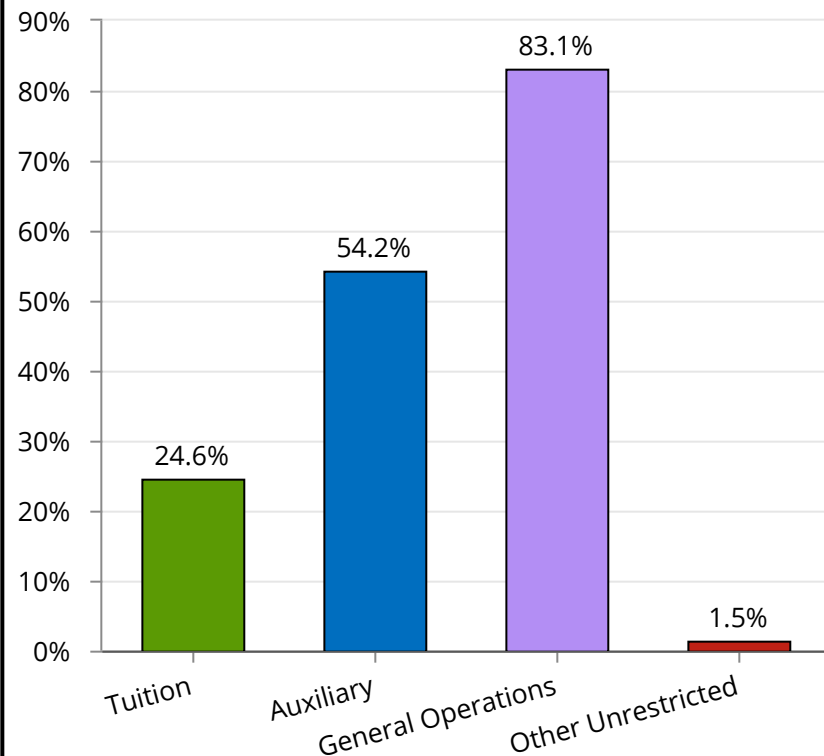
PR Balances by Commitment Level



PR Balances Highlights

- UW-Whitewater is required to report on tuition, auxiliary operations, and general operations.
- 63% of unrestricted balances is reported as obligated or planned.
- 30% of unrestricted balances is identified for debt service and capital projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW-Whitewater FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 263,538	\$ 6,022,100	\$ 184,835	\$ —	\$ —	\$ 6,470,473
Planned	17,527,572	8,616,369	5,698,669	—	—	31,842,610
Designated	1,977,891	5,538,467	925,359	135,276	—	8,576,993
Reserves	10,422,410	1,151,554	761,243	—	—	12,335,207
Undocumented (Discretionary)	66,237	—	—	—	1,677,439	1,743,676
Subtotal	30,257,648	21,328,490	7,570,106	135,276	1,677,439	60,968,959
Negative Divisional Balances*	*	(1,357,557)	*	*	*	(1,357,557)
Total	\$ 30,257,648	\$ 19,970,933	\$ 7,570,106	\$ 135,276	\$ 1,677,439	\$ 59,611,402

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 18,921,710	\$ 13,322,939	\$ 4,704,908	\$ 4,601,620	\$ 1,596,064	\$ 43,147,241
FY2021-22	30,257,648	19,970,932	7,570,106	135,276	1,677,439	59,611,401
Change	11,335,938	6,647,993	2,865,198	(4,466,344)	81,375	16,464,160
	59.9%	49.9%	60.9%	(97.1)%	5.1%	38.2%
Total Expenditures						
FY2020-21	\$ 117,990,015	\$ 31,799,632	\$ 9,158,153	\$ 9,234,734	\$ 337,256	\$ 168,519,790
FY2021-22	122,898,533	36,858,616	9,106,616	9,010,280	411,257	178,285,302
Change	4,908,518	5,058,984	(51,537)	(224,454)	74,001	9,765,512
Balances as a Percentage of Expenditures						
FY2020-21	16.0%	41.9%	51.4%	49.8%	#	
FY2021-22	24.6%	54.2%	83.1%	1.5%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW-Whitewater FY 2022 Program Revenue Balances

Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 263,538
Planned	17,527,572
Designated	1,977,891
Reserves	10,422,410
Undocumented	66,237
Total	<u>\$ 30,257,648</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Computer/technology contracts for various software and databases used in the classroom in the College of Business and Economics.	Obligated	\$ 195,993	\$ 195,993	\$ 195,993	\$ 195,993	FY23
2	Degree Accreditation for the Occupational Safety department in the College of Business and Economics.	Obligated	\$ 5,670	\$ 5,670	\$ 5,670	\$ 5,670	FY23
3	Equipment - Ricoh copiers and maintenance for machines in Hyland hall and the Community Engagement Center for the College of Business and Economics.	Obligated	\$ 16,125	\$ 16,125	\$ 16,125	\$ 16,125	FY23
4	Marketing Initiatives	Obligated	\$ 21,250	\$ 21,250	\$ 21,250	\$ 21,250	FY23
5	Prior Year Encumbrance	Obligated	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500	FY23
6	Additional Student Help funded centrally	Planned	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	FY23
7	Building Project - Install Podcast Studio in Hyland hall for student use	Planned	\$ 45,000	\$ 45,000	\$ —	\$ 45,000	FY24
8	Building Project - State projects to expand north and south entrances to Hyland hall	Planned	\$ 300,000	\$ 600,000	\$ —	\$ 600,000	FY24-FY25
9	Building Project - Various maintenance project updates in Hyland hall	Planned	\$ 782,975	\$ 782,975	\$ 312,988	\$ 782,975	FY23-FY24
10	Building Project - Various small project updates for L&S	Planned	\$ 195,000	\$ 195,000	\$ 72,500	\$ 195,000	FY23-FY25
11	Campus funded building projects to update door access equipment.	Planned	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	FY23
12	Campus Funded pay plan for FY23	Planned	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	FY23

UW-Whitewater FY 2022 Program Revenue Balances

Tuition

13	Centers for various initiatives that are funded by the College of Business & Economics	Planned	\$ 37,241	\$ 184,866	\$ 184,866	\$ 184,866	FY23
14	Computer/Technology	Planned	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	FY23
15	Diversity Initiatives	Planned	\$ 146,720	\$ 146,720	\$ 134,220	\$ 146,720	FY23-FY25
16	Division of Student Affairs support for enrollment and marketing initiatives in Academic Affairs	Planned	\$ 815,678	\$ 815,678	\$ 815,678	\$ 815,678	FY23
17	Equipment purchases: College of Business and Economics lab equipment upgrades, lighting upgrades an, and tricastor equipment for new media studio College of Letters and Sciences - computer lab upgrades and lab equipment. Central support for Tool CAT and Street Sweeper for campus maintenance.	Planned	\$ 435,507	\$ 435,507	\$ 368,165	\$ 435,507	FY23-FY25
18	Institutional Loan Program	Planned	\$ 1,509,500	\$ 1,509,500	\$ —	\$ 1,509,500	FY24
19	Laurentide Hall Roof Repair	Planned	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY23
20	Marketing & Program Development Initiatives	Planned	\$ 335,287	\$ 335,287	\$ 170,000	\$ 335,287	FY23-FY25
21	Marketing Initiatives	Planned	\$ 1,740,350	\$ 1,740,350	\$ 1,740,350	\$ 1,740,350	FY23
22	Online Course Initiatives	Planned	\$ 771,386	\$ 771,386	\$ 538,157	\$ 771,386	FY23-FY25
23	Professional development funded centrally for faculty and staff. Additional professional development for additional credentialling/ microcredentialing within the School of Graduate Studies and Continuing Education.	Planned	\$ 889,202	\$ 889,202	\$ 762,470	\$ 889,202	FY23-FY25
24	Program support for the MS Cyber Security program in the College of Letters and Sciences. Also, support for the Wisconsin Innovation Service Center (WISC) program.	Planned	\$ 379,600	\$ 379,600	\$ 292,800	\$ 379,600	FY23-FY25
25	Research Dissemination	Planned	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	FY23
26	College of Business and Economics Admissions scholarships and UW-System transfer for fall 2022 financial aid.	Planned	\$ 793,115	\$ 793,115	\$ 793,115	\$ 793,115	FY23
27	Strategic initiatives for the main campus for central support of Latin X and Milwaukee outreach initiatives, and mental health initiatives. Programming growth initiatives in the School of Graduate Studies and Continuing Education. In addition, credit outreach planning initiatives at the Rock campus.	Planned	\$ 772,331	\$ 772,331	\$ 724,977	\$ 772,331	FY23-FY24
28	Student program support for Launch Pad within the College of Business and Economics.	Planned	\$ 2,247	\$ 24,248	\$ 24,248	\$ 24,248	FY23
29	Summer Session	Planned	\$ 347,333	\$ 347,333	\$ 347,333	\$ 347,333	FY23
30	UWW hosted event for UW-Whitewater Assessment Institute for 2022-23 held by Academic Assessment.	Planned	\$ 8,210	\$ 8,210	\$ 8,210	\$ 8,210	FY23

UW-Whitewater FY 2022 Program Revenue Balances

Tuition

31	Winterim	Planned	\$ 361,744	\$ 361,744	\$ 361,744	\$ 361,744	FY23
32	Winther Hall Renovation	Planned	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	FY23

Total \$ 14,708,210

Obligated \$ 263,538

Planned \$ 17,527,572

Designated Funds

Major Balance Grouping		FY22 Designated Balance
1	Differential Tuition	\$ 1,250,529
2	Distance Ed Fees	\$ 104,373
3	Student Refunds Payable	\$ 64,090
4	UW-Extension Course Exchange	\$ 228,731
5	UW-Extension Credit Outreach	\$ 63,781
6	UW-System-Pre-College	\$ 117,233
7	UW-System-Summer Bridge Program	\$ 116,694
8	UW-System Regent Scholars Grant and Award	\$ 32,460
Total \$		1,977,891

Reserve Funds

Major Balance Grouping		FY22 Reserve Balance
1	Central Funds Reserves	\$ 1,062,849
2	General Tuition Reserves	\$ 6,550,000
3	Reserves	\$ 2,809,561
Total \$		10,422,410

UW-Whitewater FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 6,022,100
Planned	8,616,369
Designated	5,538,467
Reserves	1,151,554
Undocumented	—
Total	<u>\$ 21,328,490</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Debt Service - Athletic/recreation fields	Obligated	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	FY23
2	Debt Service - Dining	Obligated	\$ 561,047	\$ 561,047	\$ 561,047	\$ 561,047	FY23
3	Debt Service - Housing	Obligated	\$ 1,927,833	\$ 1,927,833	\$ 1,927,833	\$ 1,927,833	FY23
4	Debt Service - Multi-Sport Complex	Obligated	\$ 124,138	\$ 124,138	\$ 124,138	\$ 124,138	FY23
5	Debt Service - Perkins Stadium Turf Replacement	Obligated	\$ 32,008	\$ 32,008	\$ 32,008	\$ 32,008	FY23
6	Debt Service - Textbook Administration	Obligated	\$ 87,501	\$ 87,501	\$ 87,501	\$ 87,501	FY23
7	Debt Service - University Bookstore	Obligated	\$ 103,268	\$ 103,268	\$ 103,268	\$ 103,268	FY23
8	Debt Service - University Center	Obligated	\$ 1,413,018	\$ 1,413,018	\$ 1,413,018	\$ 1,413,018	FY23
9	Debt service - WC Peds Bridge FY23	Obligated	\$ 22,879	\$ 22,879	\$ 22,879	\$ 22,879	FY23
10	Debt Service - Wyman Mall Project	Obligated	\$ 111,216	\$ 111,216	\$ 111,216	\$ 111,216	FY23
11	HawkCard Debit Card Fees Deposits	Obligated	\$ 60,887	\$ 60,887	\$ 60,887	\$ 60,887	FY23
12	New Roof for Moraine Hall	Obligated	\$ 524,552	\$ 524,552	\$ 524,552	\$ 524,552	FY23
13	Prior Year Encumbrance	Obligated	\$ 327,967	\$ 327,967	\$ 327,967	\$ 327,967	FY23
14	Music department scholarships within the College of Arts and Communication awarded to students in spring 2022 for the FY22-23 academic year.	Obligated	\$ 24,364	\$ 24,364	\$ 24,364	\$ 24,364	FY23

UW-Whitewater FY 2022 Program Revenue Balances

Auxiliary Operations

15	Schwager Drive Reconstruction Project	Obligated	\$ 671,462	\$ 671,462	\$ 671,462	\$ 671,462	FY23
16	Building Improvements at Community Engagement Center	Planned	\$ 211,958	\$ 211,958	\$ 211,958	\$ 211,958	FY23
17	Building Renovations at University Health Center	Planned	\$ 225,285	\$ 525,285	\$ 18,387	\$ 525,285	FY23-FY24
18	Commencement	Planned	\$ 892	\$ 892	\$ 892	\$ 892	FY23
19	Technology for Enrollment & Retention, Library and Student Affairs. Includes software renewals, computer upgrades, and databases.	Planned	\$ 178,338	\$ 297,738	\$ 270,740	\$ 297,738	FY23-FY24
20	Conference/Memberships (WI Association of Collegiate Registrars & Admissions Officers & American Association of Collegiate Registrars & Admissions Officers)	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY23
21	COVID-19 Mitigation Efforts	Planned	\$ 26,473	\$ 26,473	\$ 26,473	\$ 26,473	FY23
22	Internal campus loans and rebranding of Williams Center for Athletics.	Planned	\$ 149,605	\$ 149,605	\$ 149,605	\$ 149,605	FY23
23	Dining Capital Projects - Esker Hall Remodel	Planned	\$ 1,302,449	\$ 1,302,449	\$ —	\$ 1,302,449	FY24-FY25
24	Dining Equipment and Facility Upgrades	Planned	\$ 460,000	\$ 460,000	\$ 460,000	\$ 460,000	FY23
25	Dining Manager Position	Planned	\$ 145,000	\$ 145,000	\$ 72,500	\$ 145,000	FY23-FY24
26	Enrollment and marketing Initiatives for Academic Affairs to increase enrollment.	Planned	\$ 100,047	\$ 100,047	\$ 100,047	\$ 100,047	FY23
27	Equipment purchases including a Bobcat for landscaping and grounds services and athletic equipment including scoreboards for swimming and softball and weight room needs.	Planned	\$ 155,337	\$ 199,607	\$ 132,099	\$ 199,607	FY23-FY24
28	Facilities planning to purchase street sweeper cab and attachments and planning for larger vehicle purchases.	Planned	\$ 181,333	\$ 181,333	\$ 90,000	\$ 181,333	FY23-FY24
29	Family Planning Waiver Program (FPWP)	Planned	\$ 103,045	\$ 103,045	\$ 50,500	\$ 103,045	FY23-FY24
30	Housing Technology Upgrades, Equipment, Furniture	Planned	\$ 1,082,000	\$ 1,082,000	\$ 1,082,000	\$ 1,082,000	FY23
31	Lab/Study Fees and Materials	Planned	\$ 12,850	\$ 12,850	\$ 10,799	\$ 12,850	FY23-FY24
32	Library Furniture/Equipment Updates	Planned	\$ 10,292	\$ 10,292	\$ 10,292	\$ 10,292	FY23
33	Operational expenses in Athletics, University Relations, and Student Affairs division to support various salaries and fringes that support these areas.	Planned	\$ 102,875	\$ 102,875	\$ 102,875	\$ 102,875	FY23
34	Parking projects and support in the parking services area: repairs for parking lots 18 and 19, maintenance and purchase of new parking vehicles.	Planned	\$ 378,535	\$ 978,536	\$ 378,535	\$ 978,536	FY23-FY24
35	Professional Development for Student Affairs	Planned	\$ 24,295	\$ 24,295	\$ 23,500	\$ 24,295	FY23

UW-Whitewater FY 2022 Program Revenue Balances

Auxiliary Operations

36	Purchase of vehicles to replace police vehicles for Police Services, groundskeeping vehicles, and utility vans to be used by Facilities, Planning, and Management department.	Planned	\$ 316,478	\$ 433,848	\$ 194,908	\$ 433,848	FY23-FY24
37	Institutional scholarships support within admissions department, such as, UWW Scholarships, King Chavez, General Merit, Transfer Scholarships, etc.	Planned	\$ 492,444	\$ 492,444	\$ 492,444	\$ 492,444	FY23
38	Software purchases as part of the UW-System Security Compliance: monitoring, logging system, and privilege management (admin workstation access).	Planned	\$ 18,325	\$ 18,325	\$ 18,325	\$ 18,325	FY23
39	Campus software renewal for the switching/routing license as part of the Instructional, Communication & Information Technology department.	Planned	\$ 51,036	\$ 51,036		\$ 51,036	FY24
40	Special Course Fees/Materials	Planned	\$ 619	\$ 619	\$ 619	\$ 619	FY23
41	Strategic Initiatives for College of Integrated Studies, Enrollment and Retention, Library, and the School of Graduate Studies and Continuing Education in academic affairs.	Planned	\$ 106,967	\$ 111,967	\$ 50,445	\$ 111,967	FY23-FY24
42	Student employment for the admissions and registrar's office in Enrollment and Retention.	Planned	\$ 27,956	\$ 27,956	\$ 27,956	\$ 27,956	FY23
43	Student Health Center	Planned	\$ 324,385	\$ 324,385	\$ 324,385	\$ 324,385	FY23
44	Student Initiated Cultural Performing Arts Programming	Planned	\$ 126,579	\$ 126,579	\$ 126,579	\$ 126,579	FY23
45	Student Travel	Planned	\$ 10,481	\$ 10,481	\$ 10,481	\$ 10,481	FY23
46	Travel Study Programming	Planned	\$ 34,036	\$ 34,036	\$ 14,405	\$ 34,036	FY23-FY25
47	UC Events Support and Marketing	Planned	\$ 45,734	\$ 45,734	\$ 45,734	\$ 45,734	FY23
48	UC Tech and Other Upgrades	Planned	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	FY23
49	Update New K-9 Squad	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY23
50	UW-System Funding-Travel Services	Planned	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	FY23
51	UWW hosted events for chancellor official functions. Additional post season travel support for Athletics.	Planned	\$ 36,902	\$ 36,902	\$ 36,902	\$ 36,902	FY23
52	Wells Elevator Modernization	Planned	\$ 902,000	\$ 902,000	\$ —	\$ 902,000	FY24
53	West Campus Design/Project Fees	Planned	\$ 1,071,818	\$ 4,100,000	\$ —	\$ 4,100,000	FY24-FY27

Total \$ 9,287,831
Obligated \$ 6,000,290
Planned \$ 8,616,369

UW-Whitewater FY 2022 Program Revenue Balances

Auxiliary Operations

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Camps & Clinic Fees	\$ 337,534
2	Debt Service - FY24 Dining	\$ 86,167
3	Debt Service - FY24 Multi-Sport Complex	\$ 913,219
4	Debt Service - FY24 University Center	\$ 318,311
5	Debt Service - FY24 WC Peds Bridge	\$ 22,529
6	Debt Service - FY24 Williams Center	\$ 494,508
7	Graduation Fees	\$ 420,900
8	International/Education/Study Abroad	\$ 289,339
9	Misc Fees	\$ 217,932
10	Admissions Scholarships: UWW, King Chavez, General Merit, Transfer.	\$ 559,495
11	Seg Fees	\$ 1,484,618
12	Special Course Fees	\$ 273,097
13	Textbook Rental	\$ 120,818
Total \$		5,538,467

Reserve Funds

	Major Balance Grouping	FY22 Reserve Balance
1	Reserve	\$ 1,151,554

Negative Divisional Balances

	Division	FY22 Balance
1	Misc Student Act	\$ (1,222,343)
2	Coll of Art and Comm	\$ (135,214)
Total \$		(1,357,557)

UW-Whitewater FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 184,835
Planned	5,698,669
Designated	925,359
Reserves	761,243
Undocumented	—
Total	<u>\$ 7,570,106</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Prior Year Encumbrance	Obligated	\$ 184,835	\$ 184,835	\$ 184,835	\$ 184,835	FY23
2	Building projects replace lighting with energy efficient at the Rock campus.	Planned	\$ 12,477	\$ 12,477	\$ 12,477	\$ 12,477	FY23
3	Camps/Clinics programming in the School of Graduate Studies and Continuing Education department to support the expenses and programming for various sports camps and events, music camps, cultural events, and other continuing education classes.	Planned	\$ 1,154,716	\$ 1,154,716	\$ 785,628	\$ 1,154,716	FY23-FY25
4	Equipment purchases: Instructional, Communication & Information Technology - replacing surveillance cameras and computes for campus departments. Police and Parking - replacing UTV for Diversion Program. Career Services - computer and furniture upgrades for new offices.	Planned	\$ 586,665	\$ 586,665	\$ 586,665	\$ 586,665	FY23
5	Furniture/Appliance Replacement	Planned	\$ 11,810	\$ 11,810	\$ 11,810	\$ 11,810	FY23
6	Marketing & Other Camps Initiatives	Planned	\$ 147,378	\$ 147,378	\$ 100,000	\$ 147,378	FY23-FY24
7	Network Upgrade	Planned	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	FY23
8	Research Dissemination	Planned	\$ 243,833	\$ 243,833	\$ 235,323	\$ 243,833	FY23-FY24
9	Continuing Education Services (CES) external scholarships for individuals needing assistance to attend a camp or conference through the School of Graduate Studies and Continuing Education department.	Planned	\$ 4,399	\$ 4,399	\$ —	\$ 4,399	FY24
10	Software purchases part of UW-System Security Compliance: monitoring, logging system, and privilege management (admin workstation access).	Planned	\$ 290,507	\$ 290,507	\$ 290,507	\$ 290,507	FY23

UW-Whitewater FY 2022 Program Revenue Balances

General Operations

11	Campus software renewals for switching/routing license, UW-System Security Compliance renewal for Enhanced Log Analysis (ELA) for Desktop/Firewall, and load balancer extension.	Planned	\$ 1,684,886	\$ 1,684,886	\$ 572,130	\$ 1,684,886	FY23-FY24
12	Strategic initiatives for Wisconsin Innovation Service Center (WISC) and Wisconsin Center for IT Services (Wi-CITS) in the College of Business & Economics	Planned	\$ 6,205	\$ 6,205	\$ 6,205	\$ 6,205	FY23
13	Student support for summer Bridge program and First-Year Experience. Rock campus. Program support for STEM bootcamp for freshman students.	Planned	\$ 33,780	\$ 71,280	\$ 41,138	\$ 71,280	FY23-FY25
14	Student travel for Athletics.	Planned	\$ 13,342	\$ 13,342	\$ 13,342	\$ 13,342	FY23
15	UWW Hosted Event for Hawk Career Fair	Planned	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	FY23
16	UWW Sustainability Project	Planned	\$ 959	\$ 959	\$ —	\$ 959	FY24
17	Video One Production Supplies	Planned	\$ 212	\$ 212	\$ 212	\$ 212	FY23

Total \$ 5,883,292

Obligated \$ 184,835

Planned \$ 5,698,669

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Camps & Clinic Fees	\$ 43,577
2	Fees designated for the purpose collected including: University of WI System School Library Education Consortium, Winther counseling services/lab for course/practicum work, genetic testing fees, geological and water survey, drug intervention support, and Police Bicycle Patrol.	\$ 14,384
3	Misc Fees received from UW-Campuses for VoIP Replacement.	\$ 815,106
4	Remedial education tuition, supports remedial education programs at Rock & Main campuses.	\$ 52,292

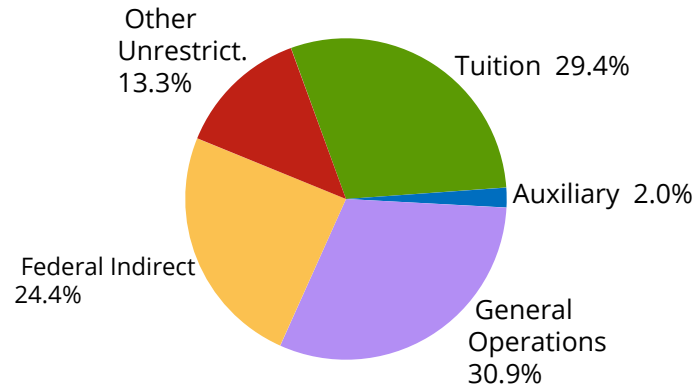
Total \$ 925,359

Reserve Funds

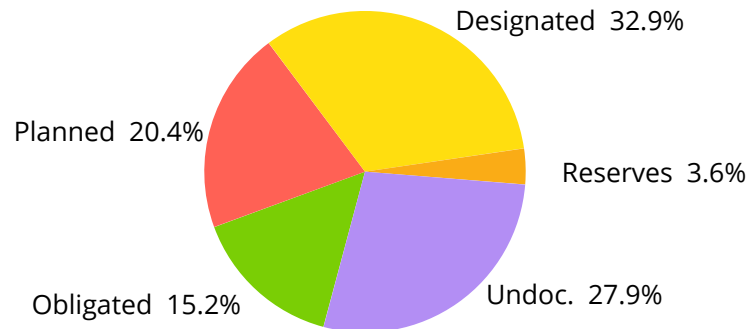
	Major Balance Grouping	FY22 Reserve Balance
1	Reserve	\$ 761,243

UW Systemwide FY 2022 Program Revenue Balances

PR Balances by Category**



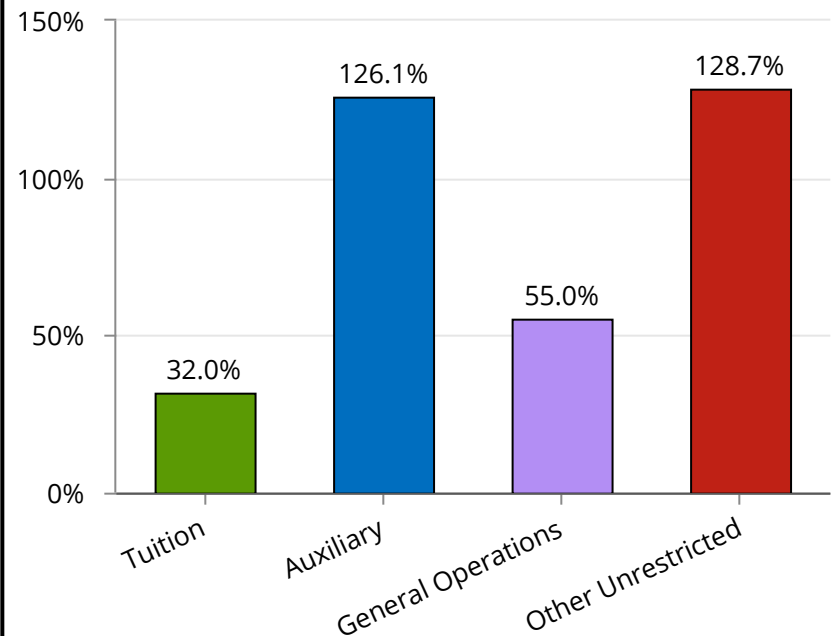
PR Balances by Commitment Level



PR Balances Highlights

- UW Systemwide is required to report on all categories of unrestricted balances.
- Balances within UW Systemwide are intended for the benefit of all UW universities.
- UW Systemwide unrestricted balances declined \$38 million (32%) in FY22.
- 36% of unrestricted balances are reported as obligated or planned. 33% of unrestricted balances are designated, primarily for capital and IT projects.

Balance as a Percentage of Expenditures**



** Per Regent Policy Document 21-6, balances by category and as a percentage of expenditures are calculated prior to removing negative division-level balances.

UW Systemwide FY 2022 Program Revenue Balances

Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 1,407,890	\$ —	\$ 6,908,444	\$ 4,117,035	\$ 113,045	\$ 12,546,414
Planned	12,709,629	1,118,248	—	2,955,000	—	16,782,877
Designated	10,093,800	193,262	15,589,580	950,000	282,120	27,108,762
Reserves	—	65,156	—	2,902,845	—	2,968,001
Undocumented (Discretionary)	—	342,872	2,891,815	—	19,724,937	22,959,624
Subtotal	24,211,319	1,719,538	25,389,839	10,924,880	20,120,102	82,365,678
Negative Divisional Balances*	*	(73,496)	*	*	*	(73,496)
Total	\$ 24,211,319	\$ 1,646,042	\$ 25,389,839	\$ 10,924,880	\$ 20,120,102	\$ 82,292,182

*Per Regent Policy Document 21-6, negative divisional balances are reflected for auxiliary operations only.

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Total PR Appropriation Balances						
FY2020-21	\$ 73,620,545	\$ 593,275	\$ 25,165,976	\$ 10,785,520	\$ 10,607,668	\$ 120,772,984
FY2021-22	24,211,319	1,646,042	25,389,839	10,924,880	20,120,102	82,292,182
Change	(49,409,226)	1,052,767	223,863	139,360	9,512,434	(38,480,802)
	(67.1)%	177.5%	0.9%	1.3%	89.7%	(31.9)%
Total Expenditures						
FY2020-21	\$ 41,542,532	\$ 1,144,625	\$ 48,279,111	\$ 8,018,503	\$ 5,202,448	\$ 104,187,219
FY2021-22	75,709,146	1,305,688	46,162,430	8,488,504	2,591,938	134,257,706
Change	34,166,614	161,063	(2,116,681)	470,001	(2,610,510)	30,070,487
Balances as a Percentage of Expenditures						
FY2020-21	177.2%	51.8%	52.1%	134.5%	#	
FY2021-22	32.0%	126.1%	55.0%	128.7%	#	

** Per Regent Policy Document 21-6, balances as a percentage of expenditures are calculated prior to removing negative division-level balances.

Per Regent Policy Document 21-6, Federal Indirect balances do not require a spending plan

UW Systemwide FY 2022 Program Revenue Balances Tuition

Report on Tuition Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 1,407,890
Planned	12,709,629
Designated	10,093,800
Reserves	—
Undocumented	—
Total	<u>\$ 24,211,319</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	FY22 Outstanding Encumbrances	Obligated	\$ 294,647	\$ 294,647	\$ 294,647	\$ 294,647	FY23
2	WiSYS Annual Grant Assessment	Obligated	\$ 100,000	\$ 200,000	\$ 100,000	\$ 200,000	FY23-FY24
3	WiscAMP STEM Pathways and Research Alliance	Obligated	\$ 110,000	\$ 220,000	\$ 110,000	\$ 220,000	FY23-FY24
4	Purchase of Security Rating Service Solution	Obligated	\$ 86,528	\$ 173,056	\$ 86,528	\$ 173,056	FY23-FY24
5	Transferology	Obligated	\$ 431,715	\$ 431,715	\$ 431,715	\$ 431,715	FY23
6	SW Continuity of Operations Planing Services Contract with UW-Madison	Obligated	\$ 385,000	\$ 1,156,500	\$ 385,500	\$ 1,156,500	FY23-FY25
7	Fair Labor Standards Act Reclassification funding	Planned	\$ 3,496,914	\$ 3,496,914	\$ 3,496,914	\$ 3,496,914	FY23
8	UW-Milwaukee Serve URM Students and Support Research Mission	Planned	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	FY23
9	Navigator/Pipeline Initiative	Planned	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	FY23
10	UW-Superior P3 Consultant and Complete College America	Planned	\$ 182,000	\$ 182,000	\$ 182,000	\$ 182,000	FY23
11	UW-Green Bay TitleTown Tech	Planned	\$ 200,000	\$ 800,000	\$ 200,000	\$ 800,000	FY23-FY26
12	UW System Prison Education Initiative	Planned	\$ 156,945	\$ 337,239	\$ 156,945	\$ 337,239	FY23-FY24
13	VOIP support for receiving institutions	Planned	\$ 170,000	\$ 340,000	\$ 170,000	\$ 340,000	FY23-FY24
14	Behavioral Health Initiative	Planned	\$ 153,357	\$ 366,714	\$ 153,357	\$ 366,714	FY23-FY24
15	Travel Program costs/Travel Management Team	Planned	\$ 97,387	\$ 97,387	\$ 97,387	\$ 97,387	FY23
16	UW-Parkside Smart Cities Initiative Support	Planned	\$ 100,000	\$ 200,000	\$ 100,000	\$ 200,000	FY23-FY24

UW Systemwide FY 2022 Program Revenue Balances

Tuition

17	Institute for Business & Entrepreneurship Commercial Seed Grants	Planned	\$ 153,026	\$ 153,026	\$ 153,026	\$ 153,026	FY23
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Total \$ 14,117,519

Obligated \$ 1,407,890

Planned \$ 12,709,629

Designated Funds

Major Balance Grouping		FY22 Designated Balance
1	UW System Capital Design Fund	\$ 10,093,800

UW Systemwide FY 2022 Program Revenue Balances

Auxiliary Operations

Report on Auxiliary Operations in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ —
Planned	1,118,248
Designated	193,262
Reserves	65,156
Undocumented	342,872
Total	<u>\$ 1,719,538</u>

Obligated and Planned Funds

Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1 Investment Earnings Distributed to Campuses	Planned	\$ 1,118,248	\$ 1,118,248	\$ 1,118,248	\$ 1,118,248	FY23

Designated Funds

Major Balance Grouping	FY22 Designated Balance
1 WIAC Conference revenues collected through institution membership fees or corporate sponsorships	\$ 193,262

Reserves

Major Balance Grouping	FY22 Reserves Balance
1 WIAC Reserve Account Balance	\$ 65,156

Negative Divisional Balances

Major Balance Grouping	FY22 Reserves Balance
1 Total Administration	\$ (73,496)

UW Systemwide FY 2022 Program Revenue Balances

General Operations

Report on General Operations Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 6,908,444
Planned	—
Designated	15,589,580
Reserves	—
Undocumented	2,891,815
Total	<u>\$ 25,389,839</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	Outstanding Encumbrances	Obligated	\$ 425,703	\$ 425,703	\$ 425,703	\$ 425,703	FY23
2	Encumbrances for Capital Projects	Obligated	\$ 975,992	\$ 975,992	\$ 975,992	\$ 975,992	FY23
3	UWSA Encumbrance for Administrative Transformaton Project	Obligated	\$ 5,506,749	\$ 5,506,749	\$ 5,506,749	\$ 5,506,749	FY23

Obligated \$ 6,908,444

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	Institute for Business & Entrepreneurship Balances	\$ 840,450
2	Enterprise Decision Council Balances	\$ 7,485,519
3	Office of Risk Management	\$ 239,151
4	Library Resource Sharing	\$ 613,368
5	Office of Academic Programs & Faculty Advancement Initiatives	\$ 204,361
6	BadgerNet	\$ 6,206,731

Total \$ 15,589,580

UW Systemwide FY 2022 Program Revenue Balances

Other Unrestricted

Report on Other Unrestricted Balance in Excess of 12% of Fiscal Year Expenditures

Obligated	\$ 4,117,035
Planned	2,955,000
Designated	950,000
Reserves	2,902,845
Undocumented	—
Total	<u>\$10,924,880</u>

Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY22 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY23	Total Amount Expected to Expend	When Funds will be Expended
1	BS-Applied Computing - Revenue Sharing	Obligated	\$ 38,785	\$ 38,785	\$ 38,785	\$ 38,785	FY23
2	BS-Health Information Management Technology - Revenue Sharing	Obligated	\$ 125,376	\$ 125,376	\$ 125,376	\$ 125,376	FY23
3	BS-Sustainable Management - Revenue Sharing	Obligated	\$ 74,793	\$ 74,793	\$ 74,793	\$ 74,793	FY23
4	MS-Data Science - Revenue Sharing	Obligated	\$ 1,452,882	\$ 1,452,882	\$ 1,452,882	\$ 1,452,882	FY23
5	MS-Healthcare Administration - Revenue Sharing	Obligated	\$ 293,115	\$ 293,115	\$ 293,115	\$ 293,115	FY23
6	MS-Sustainable Management - Revenue Sharing	Obligated	\$ 632,110	\$ 632,110	\$ 632,110	\$ 632,110	FY23
7	BS-Business Administration / Project Management - Revenue Share	Obligated	\$ 88,581	\$ 88,581	\$ 88,581	\$ 88,581	FY23
8	BS-Nursing - Revenue Sharing	Obligated	\$ 175,236	\$ 175,236	\$ 175,236	\$ 175,236	FY23
9	BS-Health Sciences / Diagnostic Imaging - Revenue Share	Obligated	\$ 81,418	\$ 81,418	\$ 81,418	\$ 81,418	FY23
10	Certificate Business & Technical Communications - Revenue Share	Obligated	\$ 12,359	\$ 12,359	\$ 12,359	\$ 12,359	FY23
11	AAS - Arts & Science - Revenue Share	Obligated	\$ 211,967	\$ 211,967	\$ 211,967	\$ 211,967	FY23
12	Certificate Substance Use & Disorders - Revenue Sharing	Obligated	\$ 87,499	\$ 87,499	\$ 87,499	\$ 87,499	FY23
13	Additional Distribution to all Collaborative programs partners	Obligated	\$ 805,919	\$ 805,919	\$ 805,919	\$ 805,919	FY23
14	Inter-Institutional Agreement - Unused Programming Funds	Obligated	\$ 36,995	\$ 36,995	\$ 36,995	\$ 36,995	FY23
15	UWEX IT Strategic Investment	Planned	\$ 1,585,000	\$ 1,585,000	\$ 1,585,000	\$ 1,585,000	FY23
16	Expand Marketing Efforts	Planned	\$ 1,249,000	\$ 1,249,000	\$ 1,249,000	\$ 1,249,000	FY23

UW Systemwide FY 2022 Program Revenue Balances

Other Unrestricted

17	Expand Student Recruitment & Retention Efforts	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY23
18	Financial Aid Staffing Augmentation	Planned	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	FY23

Total \$ 7,072,035
Obligated \$ 4,117,035
Planned \$ 2,955,000

Designated Funds

	Major Balance Grouping	FY22 Designated Balance
1	New Product Line Investment - Skills Forward	\$ 950,000

Reserves

	Major Balance Grouping	FY22 Reserves Balance
1	For Emergencies and Unforeseen Circumstances	\$ 2,902,845

Appendices

Regent Policy Document 21-6

Program Revenue Calculation Methodology and Fund Balances Policy

Scope

This policy addresses program revenue account balances and appropriate reserve levels, and the methodology for calculating these levels, at UW System and UW System institutions.

Purpose

The purpose of this policy is to ensure the financial health and stability of each UW System institution and the UW System as a whole and to communicate an accurate fiscal condition more broadly and clearly. The policy balances prudent fiscal management with adequate levels of resources to carry out the universities' missions, programs, strategic goals, and objectives in an effective and efficient manner.

The policy ensures that:

1. Individual institutions have the necessary flexibility to manage program revenue accounts to meet cash flow needs throughout the year, financial commitments, plans, and goals.
2. Reporting of program revenue cash balances is at a level that provides the Board of Regents, Legislature, and public with a complete, consistent and transparent understanding of end-of-year balances.
3. Institutions have the flexibility to continue to invest in and cultivate creative academic programs to reach all students seeking higher education.
4. Institutions have the flexibility to invest in facilities that provide a world-class education.
5. The University of Wisconsin is not incentivized to undertake unnecessary end-of-year spending in order to meet restrictive carry-forward caps.

Definitions and Methodology for Calculating

Program revenue balances shall be calculated subsequent to year-end reconciliation. Overall balances by fund type will be calculated starting with the prior year's ending cash balance, adding revenues received, and deducting expenditures made during the fiscal year. This produces the budgetary fund balance at the end of a given fiscal year. Balances will not reflect accruals for advance deposits received for future academic terms, accounts payable, or accounts receivable.

Year-end program revenue balances shall be calculated for:

Unrestricted Funds

1. Tuition (Academic Student Fees and Extension Student Fees)
2. Auxiliary Operations
3. General Operations
4. Other Unrestricted Program Revenue
5. Federal Indirect Cost Reimbursement

Restricted Funds

1. Gifts
2. Nonfederal Grants and Contracts
3. Federal Grants and Contracts
4. Other Restricted Program Revenue

A description of UW appropriations included in each category of program revenue balances will be provided to aid in understanding the information presented.

Year-end balances in (1) Tuition (Academic Student Fees and Extension Student Fees), (2) Auxiliary Operations, (3) General Operations, and (4) Other Unrestricted Program Revenue shall be expressed in dollars for the UW System as a whole and for each UW institution. Year-end balances will be calculated as a percentage of the total expenditures by that fund for the fiscal year. Tuition balances shall be expressed as a percentage of the combined expenditures for GPR (less GPR-funded debt service) and Student Fees (tuition).

UW System Administration year-end balances will be reported as an institution. UW system-wide balances, which are those maintained for the support of all UW institutions, will be reported in dollars and as a percentage change over the prior year-end balance. Allocations from systemwide accounts to institutions will occur before an institution calculates its program revenue balance.

Federal Indirect Cost Reimbursement year-end balances shall be expressed in dollars for the UW System as a whole and for each UW institution and as a percentage change from the prior year-end balance.

Reported year-end balances in (1) Tuition (Academic Student Fees and Extension Student Fees), (2) Auxiliary Operations, (3) General Operations, (4) Other Unrestricted Program Revenue, and (5) Federal Indirect Cost Reimbursement shall be categorized by the methodology used in the Legislative Audit Bureau's Report 13-17. The categories are obligated, planned, designated, reserves, and undocumented.

When categorizing Auxiliary Operations balances, negative division-level balances shall be removed from the balance calculation and reported separately but not categorized. The remaining positive balances with Auxiliary Operations shall be categorized as obligated, planned, designated, reserves or undocumented.

Year-end balances for restricted funds (Gifts, Nonfederal Grants and Contracts, Federal Grants and Contracts, and Other Restricted Program Revenue) will be reported in total dollars for the UW System as a whole and for each UW institution.

Policy Statement

It is the policy of the Board of Regents that the UW System and UW System institutions maintain appropriate balances to protect the institutions in cases of sudden shortfalls in revenue, to provide for extraordinary events, and to protect against unbudgeted future expenses or losses. Institutions with negative balances for (1) Tuition and (2) Auxiliary Operations shall submit a savings plan on how they will eliminate the negative balance and within what time frame.

The Board of Regents recognizes there are many instances where accumulation of balances is a prudent practice in order to achieve strategic priorities over a multi-year period (establishing new academic programs, purchasing major equipment, funding start-up packages for new faculty, etc.). Institutions with overall balances above 12% of total fiscal year expenditures shall submit

justifications for the entire balance along with a defined multi-year spending plan for each of the following four categories: (1) Tuition (Academic Student Fees and Extension Student Fees), (2) Auxiliary Operations, (3) General Operations, and (4) Other Unrestricted Program Revenue. For Auxiliary Operations, the 12% threshold is calculated prior to removing negative division-level balances. Total balances above the 12% threshold should be obligated, planned, or designated by the Chancellor for specific purposes.

The 12% threshold is established to determine an amount which will require a report and Board approval. It is not established as cap on end-of-year balances.

Oversight, Roles, and Responsibilities

UW System Administration will provide the Board of Regents with estimates of year-end program revenue balances for use in determining UW System's annual budget and setting tuition rates for the subsequent academic year. Actual year-end balances categorized by each institution and the System as a whole shall be reported annually after the fiscal year-end reconciliation and for formal approval by the Board of Regents at the October meeting.

For those institutions with negative balances, the Board of Regents will determine by vote whether the institution has an adequate plan in place to eliminate the negative balance within a reasonable period of time. For those institutions with overall balances above 12% of total year-end expenditures, the Board of Regents will determine by vote whether balances are adequately justified. The Board of Regents will determine by vote whether the justification and multi-year spending plan submitted by UW System Administration for the entire UW system-wide balance is adequate. Justification for the balances should include:

1. the specific projects or initiatives for which the funds are being held;
2. the amount of funds held for each project or initiative;
3. the total amount of program revenue funds the institution plans to accumulate for each initiative or project;
4. the total amount of funds expected to be expended on each project or initiative; and,
5. the timeframe in which those funds will be expended.

A negative fund balance shall not be used by any institution as a justification for the request and approval of additional funds.

Related Regent Policies and Applicable Laws

N/A

History: Res. 10280, adopted 10/11/2013, created Regent Policy Document 21-6. Res. 10347, adopted 04/11/2014, amended RPD 21-6. Res. 10371, adopted 06/06/2014, amended RPD 21-6 to address legislative modifications. Res. 11553, adopted 12/10/2020, amended RPD 21-6.

See Also:

SYS 314, [Financial Management of Auxiliary Operations](#) (formerly F43)

[UW System Administrative policies are included for reference and are separate from Regent Policy Documents adopted by the Board.]

UNIVERSITY OF WISCONSIN SYSTEM BALANCE DESIGNATION GUIDELINES

	Definition	Examples
1. Obligated	<p>Balances held for a firm commitment or purpose as indicated by documentation such as a contract, purchase order or encumbrance, that would make it difficult for institutions to use or redistribute the balance for other purposes. Often for projects that already started spending money.</p> <p>Rescinding obligated commitments creates the risk of significant cost, legal action, or reputational damage.</p>	<ul style="list-style-type: none"> - Signed contract, purchase order or invoice for services with an external agency or business. - A signed, organizationally-binding commitment from a chancellor or authorized that could not be changed without significant cost or reputational damage. - Signed contract for an employee for whom base resources (or a committed, ongoing funding stream) are not currently available. - Scholarships that have already been awarded. - One year of debt service justified by an amortization schedule or one year of funds for a building lease as shown on a lease contract. - Required state lapse. - Approved projects for which fixed cost expenditures are already being made. - Required cash deposit for an enumerated capital project or for a project that has been included for enumeration in the capital budget request approved by the Board of Regents.
2. Planned	<p>Balances less committed than obligated balances and held for a purpose as indicated by documentation such as a budget document or a memorandum signed by an appropriate approving authority. Those authorized to approve balance commitments include chancellors, vice chancellors, deans, directors, and designees in accordance with institutional policies and/or practices. Institutions may use planned balances for other purposes if the use complies with any funding source requirements.</p>	<ul style="list-style-type: none"> - Plans for new faculty and staff who are not replacing existing staff and for whom there is not a signed contract. - Documented institutional priorities or strategic plans if the documentation includes a clear description of the amount of funds to be used, the purpose of the funds and an indication of when the funds should be used. - Planned financial aid funding that has not yet been awarded to students. - Annual, ongoing operations, including the salaries of existing staff, for up to three years for which base resources (or a committed, ongoing funding stream) are not currently available. - Planned renovations. - Planned expenditures to support academic or student programs for which base resources (or a committed, ongoing funding stream) are not currently available. - Required cash deposit for a non-enumerated capital project that is in the approved six-year plan.

3. Designated	Balances held for purposes related to the original funding source, but for which there is no documentation of an obligation or specific plan. Institutions may use designated balances for other purposes only if the use complies with funding source requirements.	<ul style="list-style-type: none"> - Balances in Fund 136 (General Operations Receipts) and student-funded auxiliary operations are generally categorized as designated. However, this categorization does not apply to accounts from which funds have been reallocated one or more times to another purpose in the past six years. If this is the case, balances in these accounts would be undocumented unless sufficient documentation exists to categorize them as obligated or planned. - Fund 132 (Extension Non-Credit Program Receipts) and Fund 189 (Extension Student Fees) balances must currently be used to support extension-related activities. Balances in these funds are also categorized as designated if they are not obligated or planned. - Fund 131 (Academic Student Fees) balances are classified as designated if the balances are from differential tuition or student technology fees as the funds can only be used for these purposes. - Debt service for one additional year (beyond the first year of debt service included within the obligated category) for segregated or other student fee-funded projects, as shown in the amortization schedule or building lease.
4. Reserves	<p>Balances for which documentation indicates amounts are purposefully held for contingencies, including institutional reserve policies.</p> <p>Balances can be documented as reserves in a memo from the chancellor or authorized authority identifying a specific dollar amount for a reserve, a percentage of revenue that should be held as a reserve, or target reserve goal. The memo should identify who can approve the use of reserve funds.</p> <p>Institutions should consider reserve designation procedures that prevent duplicate reserve designations for the same purpose.</p> <p>Reserves are not set aside for a specific purposes (e.g., academic initiative, faculty salaries) or for a routine use (e.g., annual debt service payments).</p>	<p>Reserves are maintained to mitigate the following risks:</p> <ul style="list-style-type: none"> - Unexpected declines or fluctuations in enrollment resulting in a reduction in tuition, fee, or auxiliary revenue. - Significant declines or termination of federal or other external funding. - Emergencies or other unforeseen circumstances.
5. Undocumented	Balances which are not yet obligated or planned and for which there are no funding source requirements.	<ul style="list-style-type: none"> - Chancellor's or institutional discretionary funds, which are available to take advantage of strategic opportunities that emerge during the year, that have not yet been documented as planned or obligated.

FUNCTIONAL EXAMPLES ON THE APPLICATION OF THE FUND DESIGNATION CATEGORIES

CATEGORY	EXAMPLE
Obligated	One UW university has committed a portion of its tuition balance to cover instructional-related expenses that have already been encumbered.
	One UW university has committed a portion of its auxiliary operations fund balance for one year of debt service. The amount is set and documented in the debt service amortization schedule.
Planned	One UW university plans to commit a portion of its tuition balance to implement a Student Success Center. The Chancellor has signed off on the plan.
	One UW university has established plans to use a portion of its auxiliary operations balance to remodel the floors of the student health center.
Designated	One UW university has designated a portion of its tuition balance, which was generated from its extension programs, to enhance extension programming.
	A number of UW universities have designated balances generated by their differential tuition fees to fund programming decisions reached in consultation with the appropriate student governance groups.
Reserves	A number of UW universities have set aside a portion of their tuition balance as reserves for enrollment declines and fluctuations.
	One UW university has set aside a portion of its general operations balance as reserves against revenue declines and program enrollment fluctuations.
Undocumented	One UW university has set aside a portion of its tuition balance for program startup costs, faculty development, and equipment purchases. There are no documented plans, but the institution will be developing priorities.
	One UW university has set aside a portion of its general operations balance for distance learning programs. There are no documented plans, but the institution will be developing priorities.

REPORT METHODOLOGY

Definitions and the methodology for calculating and displaying program revenue balances are detailed in Regent Policy Document (RPD) 21-6. Balances are to be calculated for nine funds which comprise the funds in the UW System. These include five unrestricted funds:

- Tuition,
- Auxiliary operations,
- General operations,
- Other unrestricted program revenue, and
- Federal indirect cost reimbursement.

Four restricted funds are also included:

- Gifts,
- Non-federal grants and contracts,
- Federal grants and contracts, and
- Other restricted program revenue.

A budgetary fund balance is calculated for each fund by beginning with the prior year's cash balance, adding revenues received, and deducting expenditures made in the fiscal year. The balances largely do not reflect advance deposits for future years, accounts payable or accounts receivable. Balances for each of the five unrestricted funds are allocated among the five "commitment" categories established by the Legislative Audit Bureau, which are obligated, planned, designated, reserves and undocumented or discretionary.

Balances for auxiliary operations, general operations and other unrestricted program revenue are expressed in dollars and also are calculated as a percentage of each fund's fiscal year expenditures. Balances for tuition are expressed in dollars and as a percentage of the combined expenditures of GPR (less GPR-funded debt service) and student fees.

Detailed Spending Plans

Institutions with balances above 12% of expenditures in their funds for tuition, auxiliaries, general operations or other unrestricted program revenue are required to provide additional information concerning those balances, including:

- The specific project(s) for which the funds are held;
- The amount of funds currently held for each project;
- The total amount of program revenue the institution plans to accumulate for that project;
- The total amount of funds which will be spent on that project; and,
- The timeframe in which the funds will be spent.

Detailed plans are also required of institutions that have a negative balance in their tuition or auxiliary operations funds. To address negative balances in tuition or auxiliary operations funds, institutions are required to submit a savings plan describing how, and within what timeframe, they will eliminate the negative balance.

System Administration Implementation

To ensure compliance with RPD 21-6, System Administration staff designed a three-part report-development methodology to:

- establish clarity and agreement for expanded functional definitions of key reporting requirements, specifically the levels-of-commitment reporting categories established by

- the Legislative Audit Bureau;
- provide practical and detailed guidance to institutions to enable them to understand the reporting requirements and how to report their balance information in a consistent and comparable manner; and
- provide prompt and actionable feedback to institutions on their reports to enable them to fully comply with reporting definitions and formatting requirements.

The goal of this three-part methodology was to obtain consistently interpreted data, reported by the institutions in a format which allows for a detailed analysis of each institution individually and in comparison with all other System universities.

Two underlying principles guiding the reporting methodology were transparency and collaboration with stakeholders. The work included extensive discussions with Legislative Audit Bureau staff to establish agreement on, and mutual understanding of improved functional definitions and examples in each of the five commitment categories that form a central portion of the program revenue balance reporting effort. Further, the methodology included multiple, ongoing channels for frequent communication and collaboration between System and institution leaders and staff to ensure that all reporting requirements were adequately and fully explained, that standardized reporting templates were developed in recognition of both reporting requirements and the reporting capabilities of the universities, and that adequate feedback loops were established to provide additional guidance to institutions as needed. Feedback included frequent statewide and institution-specific teleconferences during the development of reporting definitions and the reporting templates, and a centralized electronic clearinghouse accessible by all universities for obtaining information and submitting reports.

FY2021-22 Balance as of June 30, 2022

Total Programs Revenue Appropriation Balances

	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Other Unrestricted Program Revenue	Federal Indirect Cost Reimbursement	TOTAL Unrestricted	Gifts	Nonfederal Grants and Contracts	Federal Grants and Contracts	Other Restricted Program Revenue	TOTAL Restricted	GRAND TOTAL Program Revenue
	(131 & 189)	(128 & 228)	(136 & 236)	(xxx)	(150)		(134,135,233, 533)	(133)	(144)	(xxx)		
UW-Eau Claire	\$ 26,676,825	\$ 25,566,732	\$ 10,397,720	\$ 581,635	\$ 697,207	\$ 63,920,120	\$ (1,303,490)	\$ 2,004,612	\$ 279,619	\$ 2,078,492	\$ 3,059,234	\$ 66,979,353
UW-Green Bay	\$ 14,900,783	\$ 19,204,058	\$ 9,384,563	\$ 1,428,980	\$ 1,047,717	\$ 45,966,100	\$ 1,541,473	\$ 221,698	\$ (693,968)	\$ 224,118	\$ 1,293,321	\$ 47,259,421
UW-La Crosse	\$ 11,966,312	\$ 14,892,193	\$ 8,409,902	\$ 205,612	\$ 338,718	\$ 35,812,737	\$ 1,221,383	\$ (149,917)	\$ 795,048	\$ 434,911	\$ 2,301,426	\$ 38,114,162
UW-Madison	\$ 50,588,965	\$153,314,709	\$ 34,180,750	\$16,113,624	\$ 215,591,136	\$ 469,789,185	\$ 398,585,195	\$125,267,992	\$ (12,596,466)	\$ (10,233,364)	\$501,023,357	\$ 970,812,542
UW-Milwaukee	\$ 47,773,395	\$ 49,122,649	\$ 26,705,862	\$ 3,776,868	\$ 11,009,700	\$ 138,388,474	\$ (340,261)	\$ (789,235)	\$ (2,970,986)	\$ 2,680,238	\$ (1,420,244)	\$ 136,968,230
UW-Oshkosh	\$ 16,789,470	\$ 1,886,921	\$ (2,947,654)	\$ 131,026	\$ (321,597)	\$ 15,538,166	\$ 578,140	\$ 71,351	\$ (5,748,726)	\$ 234,664	\$ (4,864,570)	\$ 10,673,596
UW-Parkside	\$ 10,794,648	\$ 3,433,799	\$ 1,777,096	\$ 440,514	\$ 216,952	\$ 16,663,009	\$ 139,631	\$ 150,297	\$ 715,209	\$ 638,981	\$ 1,644,118	\$ 18,307,127
UW-Platteville	\$ 9,520,360	\$ 16,752,094	\$ 1,565,334	\$ (15,729)	\$ 157,745	\$ 27,979,804	\$ (588,316)	\$ (25,328)	\$ 1,224,228	\$ 577,171	\$ 1,187,756	\$ 29,167,560
UW-River Falls	\$ 17,058,636	\$ 15,457,582	\$ 1,853,285	\$ 39,574	\$ 403,977	\$ 34,813,054	\$ 7,332	\$ 127,653	\$ 233,776	\$ 810,014	\$ 1,178,774	\$ 35,991,829
UW-Stevens Point	\$ 20,788,587	\$ 26,881,109	\$ 9,476,467	\$ 527,839	\$ 534,330	\$ 58,208,332	\$ 610,255	\$ (1,135,544)	\$ 1,208,972	\$ 2,152,008	\$ 2,835,691	\$ 61,044,023
UW-Stout	\$ 9,061,848	\$ 3,106,377	\$ 11,491,943	\$ 161,813	\$ 1,139,719	\$ 24,961,700	\$ (267,099)	\$ 619,938	\$ (5,275)	\$ 1,390,333	\$ 1,737,898	\$ 26,699,597
UW-Superior	\$ 7,915,501	\$ 2,865,195	\$ 2,155,161	\$ 73,097	\$ 1,021,623	\$ 14,030,576	\$ (85,717)	\$ 251,645	\$ (758,380)	\$ 33,116	\$ (559,336)	\$ 13,471,240
UW System Admin	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
UW Systemwide	\$ 24,211,319	\$ 1,646,042	\$ 25,389,839	\$10,924,880	\$ 20,120,102	\$ 82,292,183	\$ 9,104,015	\$ (25,261,944)	\$35,835,650	\$ (4,988)	\$ 19,672,733	\$ 101,964,916
UW-Whitewater	\$ 30,257,648	\$ 19,970,932	\$ 7,570,106	\$ 135,276	\$ 1,677,439	\$ 59,611,401	\$ 204,761	\$ 1,205,528	\$ (621,775)	\$ 1,172,972	\$ 1,961,487	\$ 61,572,888
	\$ 298,304,297	\$354,100,393	\$147,410,373	\$34,525,010	\$ 253,634,768	\$1,087,974,841	\$ 409,407,303	\$ 102,558,747	\$16,896,927	\$ 2,188,666	\$531,051,644	\$1,619,026,485

FY2021-22 Balance as of June 30, 2022

Total Expenses

	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Other Unrestricted Program Revenue	Federal Indirect Cost Reimbursement	TOTAL Unrestricted	Gifts (134,135,233, 533)	Nonfederal Grants and Contracts	Federal Grants and Contracts	Other Restricted Program Revenue	TOTAL Restricted	GRAND TOTAL Program Revenue
	(131 & 189)	(128 & 228)	(136 & 236)	(xxx)	(150)			(133)	(144)	(xxx)		
UW-Eau Claire	\$ 121,737,205	\$ 47,428,281	\$ 15,728,357	\$ 9,335,425	\$ 249,088	\$ 194,478,356	\$ 4,803,514	\$ 2,571,904	\$ 20,479,494	\$ 40,849,510	\$ 68,704,421	\$ 263,182,777
UW-Green Bay	\$ 79,285,249	\$ 19,576,759	\$ 3,687,026	\$ 2,234,249	\$ 326,291	\$ 105,109,574	\$ 4,963,466	\$ 1,185,172	\$ 20,582,338	\$ 32,942,985	\$ 59,673,961	\$ 164,783,535
UW-La Crosse	\$ 121,113,577	\$ 42,763,548	\$ 7,074,125	\$ 7,096,855	\$ 391,871	\$ 178,439,976	\$ 3,786,509	\$ 977,634	\$ 14,834,083	\$ 42,581,568	\$ 62,179,795	\$ 240,619,771
UW-Madison	\$1,356,434,376	\$450,495,137	\$398,972,720	\$177,009,420	\$ 111,843,554	\$2,494,755,207	\$562,662,089	\$114,184,961	\$682,827,804	\$215,425,176	\$1,575,100,031	\$4,069,855,238
UW-Milwaukee	\$ 346,927,765	\$ 85,964,572	\$ 17,139,533	\$ 10,419,514	\$ 5,650,505	\$ 466,101,889	\$ 21,738,970	\$ 7,926,783	\$ 96,941,177	\$124,304,684	\$ 250,911,614	\$ 717,013,503
UW-Oshkosh	\$ 115,068,798	\$ 35,475,717	\$ 12,378,070	\$ 9,704,292	\$ 696,490	\$ 173,323,366	\$ 1,392,143	\$ 2,387,098	\$ 22,357,385	\$ 45,259,361	\$ 71,395,987	\$ 244,719,353
UW-Parkside	\$ 55,122,293	\$ 8,640,876	\$ 2,114,662	\$ 4,265,098	\$ 105,512	\$ 70,248,440	\$ 2,427,646	\$ 142,019	\$ 13,486,506	\$ 19,215,032	\$ 35,271,203	\$ 105,519,644
UW-Platteville	\$ 84,978,431	\$ 25,935,029	\$ 10,474,454	\$ 6,715,862	\$ 118,851	\$ 128,222,627	\$ 4,059,618	\$ 331,200	\$ 17,577,071	\$ 27,041,744	\$ 49,009,634	\$ 177,232,261
UW-River Falls	\$ 63,060,697	\$ 25,232,719	\$ 3,528,768	\$ 4,584,518	\$ 230,788	\$ 96,637,491	\$ 2,201,986	\$ 428,976	\$ 15,894,589	\$ 23,295,966	\$ 41,821,517	\$ 138,459,008
UW-Stevens Point	\$ 95,958,508	\$ 34,055,257	\$ 13,423,981	\$ 9,560,481	\$ 242,225	\$ 153,240,451	\$ 4,533,198	\$ 2,694,332	\$ 20,696,440	\$ 39,678,913	\$ 67,602,882	\$ 220,843,334
UW-Stout	\$ 80,997,323	\$ 30,821,012	\$ 19,853,842	\$ 7,114,915	\$ 299,671	\$ 139,086,763	\$ 3,669,359	\$ 655,430	\$ 18,829,216	\$ 33,874,325	\$ 57,028,329	\$ 196,115,092
UW-Superior	\$ 40,392,641	\$ 6,377,572	\$ 1,695,088	\$ 2,605,588	\$ 702,228	\$ 51,773,117	\$ 1,790,212	\$ 377,617	\$ 11,073,484	\$ 14,555,848	\$ 27,797,160	\$ 79,570,277
UW System Admin	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
UW Systemwide	\$ 75,709,146	\$ 1,305,688	\$ 46,162,430	\$ 8,488,504	\$ 2,591,938	\$ 134,257,706	\$ (8,428,438)	\$ 2,537,542	\$ 52,003,150	\$ (6,165,158)	\$ 39,947,097	\$ 174,204,803
UW-Whitewater	\$ 122,898,533	\$ 36,858,616	\$ 9,106,616	\$ 9,010,280	\$ 411,257	\$ 178,285,302	\$ 3,540,037	\$ 1,639,661	\$ 29,603,919	\$ 55,477,312	\$ 90,260,929	\$ 268,546,231
	\$2,759,684,542	\$850,930,782	\$561,339,671	\$268,145,000	\$ 123,860,270	\$4,563,960,265	\$613,140,308	\$138,040,330	\$1,037,186,65	\$708,337,265	\$2,496,704,560	\$7,060,664,825

FY2020-21 Balance as of June 30, 2021

Total Programs Revenue Appropriation Balances

	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Other Unrestricted Program Revenue	Federal Indirect Cost Reimbursement	TOTAL Unrestricted	Gifts (134,135,233, 533)	Nonfederal Grants and Contracts	Federal Grants and Contracts	Other Restricted Program Revenue	TOTAL Restricted	GRAND TOTAL Program Revenue
	(131 & 189)	(128 & 228)	(136 & 236)	(xxx)	(150)			(133)	(144)	(xxx)		
UW-Eau Claire	\$ 25,705,577	\$ 32,317,704	\$ 9,365,372	\$ 294,143	\$ 655,959	\$ 68,338,755	\$ 336,181	\$ 2,165,283	\$ (1,424,766)	\$ 2,278,729	\$ 3,355,426	\$ 71,694,181
UW-Green Bay	\$ 16,093,100	\$ 13,913,965	\$ 7,865,699	\$ 872,292	\$ 945,012	\$ 39,690,068	\$ 1,123,409	\$ 161,426	\$ (20,896)	\$ 526,231	\$ 1,790,169	\$ 41,480,237
UW-La Crosse	\$ 11,619,669	\$ 15,660,930	\$ 8,247,066	\$ 162,460	\$ 87,385	\$ 35,777,510	\$ 624,554	\$ (22,539)	\$ (51,768)	\$ 604,821	\$ 1,155,068	\$ 36,932,578
UW-Madison	\$ 55,934,062	\$ 121,676,346	\$ 21,483,130	\$ 8,604,441	\$ 154,016,836	\$ 361,714,814	\$ 400,056,025	\$ 113,677,597	\$ (16,095,877)	\$ 1,620,849	\$ 499,258,594	\$ 860,973,408
UW-Milwaukee	\$ 45,950,621	\$ 40,422,441	\$ 25,521,705	\$ 2,676,359	\$ 9,262,368	\$ 123,833,493	\$ (251,957)	\$ (1,868,630)	\$ (536,381)	\$ 3,896,347	\$ 1,239,379	\$ 125,072,872
UW-Oshkosh	\$ 20,077,996	\$ 3,958,289	\$ 2,283,512	\$ 230,816	\$ (81,795)	\$ 26,468,818	\$ 676,746	\$ (582,644)	\$ (2,047,152)	\$ (106,335)	\$ (2,059,386)	\$ 24,409,432
UW-Parkside	\$ 11,232,526	\$ 2,782,094	\$ 1,804,276	\$ 344,653	\$ 268,382	\$ 16,431,930	\$ 101,611	\$ 117,028	\$ (2,149,550)	\$ 802,133	\$ (1,128,778)	\$ 15,303,152
UW-Platteville	\$ 10,178,268	\$ 13,792,835	\$ 865,786	\$ (147,143)	\$ 130,493	\$ 24,820,240	\$ (72,717)	\$ 189,979	\$ (158,971)	\$ 1,057,416	\$ 1,015,707	\$ 25,835,946
UW-River Falls	\$ 15,373,263	\$ 12,603,902	\$ 1,445,461	\$ 35,947	\$ 470,860	\$ 29,929,433	\$ (12,856)	\$ 78,309	\$ 101,321	\$ 999,983	\$ 1,166,756	\$ 31,096,189
UW-Stevens Point	\$ 15,076,092	\$ 19,613,792	\$ 7,743,563	\$ 280,349	\$ 457,468	\$ 43,171,263	\$ 774,488	\$ (1,973,410)	\$ (4,515,782)	\$ 2,573,945	\$ (3,140,759)	\$ 40,030,505
UW-Stout	\$ 5,630,877	\$ 2,927,228	\$ 6,188,846	\$ 214,201	\$ 997,792	\$ 15,958,944	\$ (303,236)	\$ 464,040	\$ (206,055)	\$ 1,890,797	\$ 1,845,547	\$ 17,804,490
UW-Superior	\$ 7,809,023	\$ 1,903,490	\$ 1,341,496	\$ 69,704	\$ 1,185,067	\$ 12,308,780	\$ (76,560)	\$ 364,428	\$ (1,296,645)	\$ (18,069)	\$ (1,026,845)	\$ 11,281,935
UW System Admin	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
UW Systemwide	\$ 73,620,545	\$ 593,275	\$ 25,165,976	\$ 10,785,520	\$ 10,607,668	\$ 120,772,985	\$ 309,952	\$ (25,106,508)	\$ 35,094,734	\$ (6,170,145)	\$ 4,128,032	\$ 124,901,017
UW-Whitewater	\$ 18,921,710	\$ 13,322,939	\$ 4,704,908	\$ 4,601,620	\$ 1,596,064	\$ 43,147,241	\$ 69,974	\$ 1,087,531	\$ (620,236)	\$ 1,658,244	\$ 2,195,514	\$ 45,342,755
\$ 333,223,329	\$ 295,489,230	\$ 124,026,795	\$ 29,025,362	\$ 180,599,560	\$ 962,364,275	\$ 403,355,614	\$ 88,751,890	\$ 6,071,975	\$ 11,614,944	\$ 509,794,423	\$ 1,472,158,698	

FY2020-21 Balance as of June 30, 2021

Total Expenses

	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Other Unrestricted Program Revenue	Federal Indirect Cost Reimbursem ent	TOTAL Unrestricted	Gifts (134,135,233, 533)	Nonfederal Grants and Contracts	Federal Grants and Contracts	Other Restricted Program Revenue	TOTAL Restricted	GRAND TOTAL Program Revenue
	(131 & 189)	(128 & 228)	(136 & 236)	(xxx)	(150)			(133)	(144)	(xxx)		
UW-Eau Claire	\$ 112,268,987	\$ 38,506,284	\$ 14,376,636	\$ 8,363,167	\$ 321,429	\$ 173,836,503	\$ 2,060,117	\$ 2,148,160	\$ 21,320,461	\$ 43,724,352	\$ 69,253,091	\$ 243,089,594
UW-Green Bay	\$ 71,622,514	\$ 16,073,779	\$ 3,162,511	\$ 2,194,030	\$ 351,641	\$ 93,404,475	\$ 5,477,631	\$ 1,491,291	\$ 9,112,250	\$ 33,733,913	\$ 49,815,086	\$ 143,219,561
UW-La Crosse	\$ 119,271,212	\$ 35,784,369	\$ 8,579,388	\$ 7,025,089	\$ 405,673	\$ 171,065,731	\$ 3,413,409	\$ 1,299,270	\$ 17,097,874	\$ 45,624,778	\$ 67,435,332	\$ 238,501,063
UW-Madison	\$1,271,086,820	\$415,122,605	\$325,829,384	\$163,005,679	\$120,540,795	\$2,295,585,284	\$550,926,171	\$112,980,806	\$624,648,969	\$201,960,353	\$1,490,516,299	\$3,786,101,583
UW-Milwaukee	\$ 333,283,619	\$ 66,301,523	\$ 15,703,682	\$ 8,622,406	\$ 5,424,528	\$ 429,335,757	\$ 14,743,800	\$ 6,189,399	\$ 73,162,180	\$129,630,428	\$ 223,725,807	\$ 653,061,565
UW-Oshkosh	\$ 107,507,410	\$ 32,653,641	\$ 8,935,211	\$ 10,037,529	\$ 746,729	\$ 159,880,521	\$ 1,191,705	\$ 2,762,580	\$ 21,462,718	\$ 48,773,307	\$ 74,190,310	\$ 234,070,831
UW-Parkside	\$ 52,015,606	\$ 6,539,223	\$ 2,325,001	\$ 3,457,466	\$ 45,261	\$ 64,382,557	\$ 2,543,185	\$ 156,785	\$ 9,800,397	\$ 22,452,745	\$ 34,953,112	\$ 99,335,669
UW-Platteville	\$ 84,767,344	\$ 23,860,157	\$ 10,489,426	\$ 8,419,694	\$ 175,684	\$ 127,712,305	\$ 2,830,180	\$ 131,964	\$ 15,793,933	\$ 30,892,493	\$ 49,648,570	\$ 177,360,875
UW-River Falls	\$ 59,775,100	\$ 21,478,115	\$ 1,861,348	\$ 4,592,743	\$ 207,346	\$ 87,914,652	\$ 2,195,685	\$ 288,850	\$ 13,766,704	\$ 26,537,247	\$ 42,788,487	\$ 130,703,138
UW-Stevens Point	\$ 90,419,156	\$ 19,482,110	\$ 12,604,450	\$ 8,835,453	\$ 373,278	\$ 131,714,446	\$ 3,721,088	\$ 2,796,239	\$ 18,753,345	\$ 40,720,476	\$ 65,991,149	\$ 197,705,595
UW-Stout	\$ 84,999,001	\$ 26,114,068	\$ 18,079,510	\$ 7,604,205	\$ 386,937	\$ 137,183,721	\$ 3,305,844	\$ 662,879	\$ 18,377,426	\$ 36,231,540	\$ 58,577,689	\$ 195,761,410
UW-Superior	\$ 36,841,263	\$ 4,245,606	\$ 895,840	\$ 1,905,212	\$ 320,454	\$ 44,208,375	\$ 1,817,305	\$ 298,182	\$ 6,306,265	\$ 14,037,638	\$ 22,459,391	\$ 66,667,766
UW System Admin	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
UW Systemwide	\$ 41,542,532	\$ 1,144,625	\$ 48,279,111	\$ 8,018,503	\$ 5,202,448	\$ 104,187,219	\$ 6,996,322	\$ 3,246,114	\$ 38,865,008	\$ 3,139,613	\$ 52,247,057	\$ 156,434,276
UW-Whitewater	\$ 117,990,015	\$ 31,799,632	\$ 9,158,153	\$ 9,234,734	\$ 337,256	\$ 168,519,790	\$ 2,966,550	\$ 1,638,011	\$ 21,664,829	\$ 59,131,812	\$ 85,401,202	\$ 253,920,992
	\$2,583,390,579	\$739,105,736	\$480,279,653	\$251,315,910	\$134,839,459	\$4,188,931,337	\$604,188,993	\$136,090,531	\$910,132,360	\$736,590,696	\$2,387,002,580	\$6,575,933,917

Summary of UW System Unrestricted PR Balances by Level of Commitment

Grand Totals - All Unrestricted Fund

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
FY 2022 Ending Program Revenue Balance						
UW-Madison	\$ 298,852,897	\$ 56,920,409	\$ 71,159,339	\$ 43,000,000	\$ —	\$ 469,932,645
UW-Milwaukee	\$ 24,446,410	\$ 50,386,065	\$ 40,116,551	\$ 21,945,029	\$ 4,441,358	\$ 141,335,413
UW-Eau Claire	\$ 22,296,340	\$ 35,186,084	\$ 5,887,820	\$ —	\$ 549,875	\$ 63,920,119
UW-Green Bay	\$ 6,448,896	\$ 17,829,932	\$ 14,524,588	\$ 5,723,666	\$ 1,451,830	\$ 45,978,912
UW-La Crosse	\$ 7,565,184	\$ 18,336,706	\$ 4,573,530	\$ 5,277,466	\$ 232,274	\$ 35,985,160
UW-Oshkosh	\$ 5,275,733	\$ 11,203,914	\$ 2,668,734	\$ 1,117,652	\$ —	\$ 16,996,782 ¹
UW-Parkside	\$ 2,930,287	\$ 13,849,050	\$ 333,457	\$ —	\$ 216,952	\$ 17,329,746
UW-Platteville	\$ 8,903,910	\$ 10,504,134	\$ 2,589,266	\$ 4,631,263	\$ 1,366,960	\$ 27,979,804 ²
UW-River Falls	\$ 8,522,054	\$ 25,660,868	\$ —	\$ 630,133	\$ —	\$ 34,813,055
UW-Stevens Point	\$ 14,470,560	\$ 25,313,920	\$ 6,132,203	\$ 10,742,303	\$ 1,567,951	\$ 58,226,937
UW-Stout	\$ 12,890,204	\$ 11,761,224	\$ 559,562	\$ 6,756,905	\$ 776,968	\$ 32,744,863
UW-Superior	\$ 3,560,632	\$ 4,359,326	\$ 1,960,647	\$ 2,500,000	\$ 1,686,645	\$ 14,067,250
UW-Whitewater	\$ 6,470,473	\$ 31,842,610	\$ 8,576,993	\$ 12,335,207	\$ 1,743,676	\$ 60,968,959
UW Systemwide	\$ 12,546,414	\$ 16,782,877	\$ 27,108,762	\$ 2,968,001	\$ 22,959,624	\$ 82,365,678
	\$ 435,179,993	\$ 329,937,120	\$ 186,191,452	\$ 117,627,626	\$ 36,994,113	\$1,102,645,324
	39.5%	29.8%	16.9%	10.7%	3.4%	100.0%
Prior Year Total	287,652,138	348,725,554	182,978,826	117,888,100	40,051,904	977,296,521
	29.4%	35.7%	18.7%	12.1%	4.1%	100.0%

¹ The overall total of unrestricted funds includes the negative balance for Oshkosh in General Operations and Federal Indirect Funds.

² The overall total of unrestricted funds includes the negative balance for Platteville in Other Unrestricted Funds.

Summary of UW System Unrestricted PR Balances by Level of Commitment

Tuition Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
FY 2022 Ending Program Revenue Balance						
UW-Madison	\$ 11,854,738	\$ 38,734,227	\$ —	\$ —	\$ —	50,588,965
UW-Milwaukee	\$ 8,652,111	\$ 32,831,834	\$ 6,289,450	\$ —	\$ —	47,773,395
UW-Eau Claire	\$ 1,510,023	\$ 24,170,684	\$ 996,118	\$ —	\$ —	26,676,825
UW-Green Bay	\$ 3,717,060	\$ 7,718,304	\$ 135,700	\$ 3,149,000	\$ 180,719	14,900,783
UW-La Crosse	\$ 2,332,484	\$ 4,596,715	\$ 163,808	\$ 4,738,088	\$ 135,216	11,966,312
UW-Oshkosh	\$ 4,871,872	\$ 10,603,914	\$ 313,684	\$ 1,000,000	\$ —	16,789,470
UW-Parkside	\$ 1,601,587	\$ 9,193,061	\$ —	\$ —	\$ —	10,794,648
UW-Platteville	\$ 719,063	\$ 3,752,329	\$ 417,705	\$ 4,631,263	\$ —	9,520,360
UW-River Falls	\$ 2,438,729	\$ 13,989,774	\$ —	\$ 630,133	\$ —	17,058,636
UW-Stevens Point	\$ 3,523,907	\$ 9,035,107	\$ —	\$ 7,575,550	\$ 654,023	20,788,587
UW-Stout	\$ 590,121	\$ 3,737,453	\$ 559,562	\$ 4,049,866	\$ 124,846	9,061,848
UW-Superior	\$ 1,140,667	\$ 2,659,589	\$ 813,855	\$ 2,500,000	\$ 801,390	7,915,500
UW-Whitewater	\$ 263,538	\$ 17,527,572	\$ 1,977,891	\$ 10,422,410	\$ 66,237	30,257,648
UW Systemwide	\$ 1,407,890	\$ 12,709,629	\$ 10,093,800	\$ —	\$ —	24,211,319
	\$ 44,623,790	\$ 191,260,192	\$ 21,761,573	\$ 38,696,310	\$ 1,962,431	\$ 298,304,296
	15.0%	64.1%	7.3%	13.0%	0.7%	100.0%
Prior Year Total	\$ 47,818,374	\$ 161,274,120	\$ 56,943,778	\$ 58,003,092	\$ 9,183,965	333,223,329
	14.4%	48.4%	17.1%	17.4%	2.8%	100.0%

Summary of UW System Unrestricted PR Balances by Level of Commitment

Auxiliary Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
FY 2022 Ending Program Revenue Balance						
UW-Madison	\$ 95,496,605	\$ —	\$ 57,961,565	\$ —	\$ —	\$ 153,458,170
UW-Milwaukee	\$ 14,366,826	\$ 8,257,565	\$ 27,651,255	\$ —	\$ 1,793,942	\$ 52,069,588
UW-Eau Claire	\$ 15,154,940	\$ 7,478,648	\$ 2,933,144	\$ —	\$ —	\$ 25,566,732
UW-Green Bay	\$ 2,071,552	\$ 7,114,370	\$ 8,274,934	\$ 1,756,012	\$ —	\$ 19,216,868
UW-La Crosse	\$ 1,008,191	\$ 9,864,819	\$ 3,954,822	\$ 208,781	\$ 28,005	\$ 15,064,617
UW-Oshkosh	\$ 402,199	\$ 600,000	\$ 2,343,338	\$ —	\$ —	\$ 3,345,537
UW-Parkside	\$ 1,024,715	\$ 3,075,822	\$ —	\$ —	\$ —	\$ 4,100,537
UW-Platteville	\$ 6,982,483	\$ 6,350,806	\$ 2,171,561	\$ —	\$ 1,247,244	\$ 16,752,094
UW-River Falls	\$ 6,042,988	\$ 9,414,595	\$ —	\$ —	\$ —	\$ 15,457,583
UW-Stevens Point	\$ 10,624,122	\$ 13,758,603	\$ 468,914	\$ 1,464,716	\$ 583,359	\$ 26,899,714
UW-Stout	\$ 9,032,612	\$ 315,878	\$ —	\$ 1,541,050	\$ —	\$ 10,889,540
UW-Superior	\$ 1,151,264	\$ 625,383	\$ 824,075	\$ —	\$ 301,148	\$ 2,901,869
UW-Whitewater	\$ 6,022,100	\$ 8,616,369	\$ 5,538,467	\$ 1,151,554	\$ —	\$ 21,328,490
UW Systemwide	\$ —	\$ 1,118,248	\$ 193,262	\$ 65,156	\$ 342,872	\$ 1,719,538
	\$ 169,380,596	\$ 76,591,105	\$ 112,315,338	\$ 6,187,269	\$ 4,296,570	\$ 368,770,877³
	45.9%	20.8%	30.5%	1.7%	1.2%	100.0%
Prior Year Total	\$ 134,692,296	\$ 75,870,424	\$ 87,332,233	\$ 8,441,520	\$ 4,085,001	\$ 310,421,474
	43.4%	24.4%	28.1%	2.7%	1.3%	100.0%

³ Per Regent Policy Document 21-6, when categorizing Auxiliary Operations balances, negative division-level balances are removed from the balance calculation and reported separately but not categorized. The remaining positive balances are categorized as obligated, planned, designated, reserves or undocumented. The total FY 2022 Auxiliary Operations balance is \$368,770,877 without negative divisional balances and \$354,100,392 with such balances included.

Summary of UW System Unrestricted PR Balances by Level of Commitment

General Operations Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
FY 2022 Ending Program Revenue Balance						
UW-Madison	\$ 34,180,750	\$ —	\$ —	\$ —	\$ —	\$ 34,180,750
UW-Milwaukee	\$ 938,671	\$ 1,352,186	\$ 4,584,204	\$ 19,830,802	\$ —	\$ 26,705,863
UW-Eau Claire	\$ 5,625,366	\$ 3,395,431	\$ 1,376,923	\$ —	\$ —	\$ 10,397,720
UW-Green Bay	\$ 628,198	\$ 2,212,657	\$ 5,701,778	\$ 368,703	\$ 473,228	\$ 9,384,564
UW-La Crosse	\$ 4,162,778	\$ 3,488,039	\$ 370,240	\$ 330,598	\$ 58,247	\$ 8,409,902
UW-Oshkosh	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (2,947,654)
UW-Parkside	\$ 192,040	\$ 1,451,567	\$ 133,489	\$ —	\$ —	\$ 1,777,096
UW-Platteville	\$ 1,202,364	\$ 362,970	\$ —	\$ —	\$ —	\$ 1,565,334
UW-River Falls	\$ 40,337	\$ 1,812,948	\$ —	\$ —	\$ —	\$ 1,853,285
UW-Stevens Point	\$ 276,148	\$ 2,006,275	\$ 5,663,289	\$ 1,530,755	\$ —	\$ 9,476,467
UW-Stout	\$ 3,263,412	\$ 7,235,839	\$ —	\$ 992,692	\$ —	\$ 11,491,943
UW-Superior	\$ 1,099,714	\$ 277,798	\$ 305,447	\$ —	\$ 472,201	\$ 2,155,161
UW-Whitewater	\$ 184,835	\$ 5,698,669	\$ 925,359	\$ 761,243	\$ —	\$ 7,570,106
UW Systemwide	\$ 6,908,444	\$ —	\$ 15,589,580	\$ —	\$ 2,891,815	\$ 25,389,839
	\$ 58,703,057	\$ 29,294,379	\$ 34,650,309	\$ 23,814,793	\$ 3,895,491	\$ 147,410,375⁴
	39.8%	19.9%	23.5%	16.2%	2.6%	100.0%
Prior Year Total	\$ 39,807,056	\$ 31,203,988	\$ 25,266,444	\$ 17,555,478	\$ 10,193,830	\$ 124,026,795
	32.1%	25.2%	20.4%	14.2%	8.2%	100.0%

⁴ Campuses are not required to report on negative balances in the General Operations fund group. Negative balances have been included in the total. As a result, the total of the reporting categories does not equal the total balance for this fund group.

Summary of UW System Unrestricted PR Balances by Level of Commitment

Other Unrestricted Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
FY 2022 Ending Program Revenue Balance						
UW-Madison	\$ 2,915,850	\$ —	\$ 13,197,774	\$ —	\$ —	\$ 16,113,624
UW-Milwaukee	\$ 271,284	\$ 53,757	\$ 243,985	\$ 560,426	\$ 2,647,416	\$ 3,776,868
UW-Eau Claire	\$ —	\$ —	\$ 581,635	\$ —	\$ —	\$ 581,635
UW-Green Bay	\$ 11,000	\$ 700,000	\$ —	\$ 144,833	\$ 573,147	\$ 1,428,980
UW-La Crosse	\$ 61,731	\$ 59,222	\$ 84,659	\$ —	\$ —	\$ 205,612
UW-Oshkosh	\$ 1,662	\$ —	\$ 11,712	\$ 117,652	\$ —	\$ 131,026
UW-Parkside	\$ 111,945	\$ 128,600	\$ 199,968	\$ —	\$ —	\$ 440,513
UW-Platteville	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (15,729)
UW-River Falls	\$ —	\$ 39,574	\$ —	\$ —	\$ —	\$ 39,574
UW-Stevens Point	\$ 43,644	\$ 245,036	\$ —	\$ 8,671	\$ 230,488	\$ 527,839
UW-Stout	\$ 3,500	\$ —	\$ —	\$ 158,313	\$ —	\$ 161,813
UW-Superior	\$ 3,605	\$ 52,222	\$ 17,270	\$ —	\$ —	\$ 73,097
UW-Whitewater	\$ —	\$ —	\$ 135,276	\$ —	\$ —	\$ 135,276
UW Systemwide	\$ 4,117,035	\$ 2,955,000	\$ 950,000	\$ 2,902,845	\$ —	\$ 10,924,880
	\$ 7,541,256	\$ 4,233,412	\$ 15,422,279	\$ 3,892,740	\$ 3,451,051	\$ 34,525,008⁵
	21.8%	12.3%	44.7%	11.3%	10.0%	100.0%
Prior Year Total	\$ 8,004,347	\$ 3,088,541	\$ 13,210,104	\$ 2,602,050	\$ 2,120,319	\$ 29,025,362
	27.6%	10.6%	45.5%	9.0%	7.3%	100.0%

⁵ Campuses are not required to report on negative balances in the Other Unrestricted fund group. Negative balances have been included in the total. As a result, the total of the reporting categories does not equal the total balance for this fund group.

Summary of UW System Unrestricted PR Balances by Level of Commitment

Federal Indirect Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
FY 2022 Ending Program Revenue Balance						
UW-Madison	\$154,404,954	\$ 18,186,182	\$ —	\$ 43,000,000	\$ —	\$ 215,591,136
UW-Milwaukee	\$ 217,518	\$ 7,890,723	\$ 1,347,657	\$ 1,553,801	\$ —	\$ 11,009,699
UW-Eau Claire	\$ 6,011	\$ 141,321	\$ —	\$ —	\$ 549,875	\$ 697,207
UW-Green Bay	\$ 21,086	\$ 84,601	\$ 412,176	\$ 305,118	\$ 224,736	\$ 1,047,717
UW-La Crosse	\$ —	\$ 327,912	\$ —	\$ —	\$ 10,806	\$ 338,718
UW-Oshkosh	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (321,597)
UW-Parkside	\$ —	\$ —	\$ —	\$ —	\$ 216,952	\$ 216,952
UW-Platteville	\$ —	\$ 38,029	\$ —	\$ —	\$ 119,716	\$ 157,745
UW-River Falls	\$ —	\$ 403,977	\$ —	\$ —	\$ —	\$ 403,977
UW-Stevens Point	\$ 2,739	\$ 268,899	\$ —	\$ 162,611	\$ 100,081	\$ 534,330
UW-Stout	\$ 559	\$ 472,054	\$ —	\$ 14,984	\$ 652,122	\$ 1,139,719
UW-Superior	\$ 165,382	\$ 744,334	\$ —	\$ —	\$ 111,906	\$ 1,021,623
UW-Whitewater	\$ —	\$ —	\$ —	\$ —	\$ 1,677,439	\$ 1,677,439
UW Systemwide	\$ 113,045	\$ —	\$ 282,120	\$ —	\$ 19,724,937	\$ 20,120,102
	\$154,931,295	\$ 28,558,032	\$ 2,041,953	\$ 45,036,514	\$ 23,388,570	\$ 253,634,767 ⁶
	61.1%	11.3%	0.8%	17.8%	9.2%	100.0%
Prior Year Total	\$57,330,064	\$ 77,288,481	\$ 226,267	\$ 31,285,960	\$ 14,468,789	\$ 180,599,561
	31.7%	42.8%	0.1%	17.3%	8.0%	100.0%

⁶ Campuses are not required to report on negative balances in the Federal Indirect fund group. Negative balances have been included in the total. As a result, the total of the reporting categories does not equal the total balance for this fund group.