

# BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

## **Business & Finance Committee**

Thursday, October 5, 2023

10:30 a.m. – 12:00 p.m.

University Center, St. Croix Room 321

UW-River Falls

501 Wild Rose Avenue

River Falls, Wisconsin

& via Zoom Videoconference

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the Minutes of the July 6, 2023 Meeting of the Business & Finance Committee
- D. Host Presentation by UW-River Falls: “Increasing Financial Stability and Expanding Opportunities: Building a Stable and Thriving Institution”
- E. Report on Program Revenue Balances by University and Level of Commitment for Fiscal Year 2022-23
- F. Semi-Annual Report on Gifts, Grants, and Contracts
- G. UW-Madison Contractual Agreement with GE Precision Healthcare LLC
- H. UW-Milwaukee License Agreement with T-Mobile Central LLC
- I. Administrative Transformation Program Update
- J. UW System Amendment to Contractual Agreement with Huron Consulting Services LLC

**HOST PRESENTATION BY UW-RIVER FALLS:  
“INCREASING FINANCIAL STABILITY AND EXPANDING  
OPPORTUNITIES: BUILDING A STABLE AND THRIVING INSTITUTION”**

**REQUESTED ACTION**

For information and discussion.

**SUMMARY**

This presentation will provide concrete examples of strategies that UWRF has adopted to increase revenue and decrease expenses, in pursuit of institutional goals to ensure ongoing financial stability. Examples will be provided of how UWRF is taking steps to increase and diversify revenue with program investments and increased commitment to private philanthropy. Examples will also be shared covering how UWRF is taking steps to decrease expenses and ensure sound fiscal management through campus stakeholder engagement, strategic restructuring and other administrative measures.

**Presenters**

- Dave Ruhland, Vice Chancellor for Finance and Administration, UW-River Falls

**REPORT ON PROGRAM REVENUE BALANCES  
BY UNIVERSITY AND LEVEL OF COMMITMENT  
FISCAL YEAR 2022-23**

**REQUESTED ACTION**

Adoption of Resolution E., approving the Fiscal Year 2022-23 UW System Report on Program Revenue Balances by University and Level of Commitment.

**Resolution E**      That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the UW System report on the 2022-23 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 2022-23 is provided to the Board in compliance with Regent Policy Document 21-6. The report builds on earlier Program Revenue (PR) Balance Reports and the levels of commitment developed by the Legislative Audit Bureau.

The fiscal year 2022-23 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 2023 Balances Summary by University and Fund Group
- 6) Fiscal Year 2022 Balances Summary by University and Fund Group
- 7) Summary of Fiscal Year 2023 Balances by Commitment Level

In FY 2023, the UW System's unrestricted program revenue balances decreased by \$6.4 million. This was the result of declines in tuition, auxiliary operations, and other unrestricted balances, and increases in general operations and federal indirect cost reimbursements. Tuition balances decreased \$51.6 million, or 17.3%, which represents 30.8 days of operating expenses. Since PR balance reporting began in 2013, tuition balances have declined 55.3%.

These changes in program revenue balances are primarily the result of three factors: near full utilization of one-time federal relief funds received for COVID-19, certain expenses returning to pre-pandemic levels, and the expanded use of federal indirect funds.

UW universities were awarded \$423.6 million in federal COVID relief funds, excluding payments for student financial aid and vaccination programs. Nearly half of these funds were allocated toward lost revenues in campus operations, such as tuition, residence halls, dining services, and student unions. A portion of these federal funds remained in UW System's FY 2022 balances but have been spent in FY 2023 as budgetary shortfalls are experienced on campuses. These federal funds were not ongoing funds that can be depended on for recurring operational costs.

In addition, certain non-personnel expenses are again reaching FY 2019 pre-pandemic levels. For example, travel costs, which declined from \$115.1 million in FY 2019 to \$19.3 million in FY 2021, increased to \$111.8 million in FY 2023.

Lastly, federal indirect funds are being used for new purposes, beyond being a backstop for delays in federal research funding. For example, UW-Madison plans to use some of its federal indirect balances to fund 18 laboratory renovation projects (\$70.0 million) and a library preservation facility (\$35.2 million).

As noted during the Board of Regents' FY 2024 annual budget presentation, 10 of the 13 UW universities are reporting a structural deficit in the coming year. In the FY 2023 program revenue balance report, UW universities identified \$75.5 million for planned shortfalls and staff positions not funded in the current budget. With these fiscal pressures, UW universities continue to strategically deploy available funding to mitigate budgetary shortfalls, monitor balances, and revise planned commitments.

## **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 2023



# **University of Wisconsin System**

Report on Program Revenue Balances by  
University and Level of Commitment

**FISCAL YEAR 2023**



# 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 revenues, which **represent 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 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.

<b>Highlights from the 2022-23 Program Revenue Fund Balance Report</b>	
<b>Factors Impacting FY 2023 Balances</b>	<ul style="list-style-type: none"> <li>- The primary factors impacting FY 2023 balances are the near full utilization of one-time federal relief funds received for COVID-19, certain expenses returning to pre-pandemic levels, and the expanded use of federal indirect funds.</li> <li>- The UW System received \$423.6 million in federal relief funds, excluding payments for student financial aid and vaccination programs. A portion of these funds were for lost revenue, such as tuition and residence halls, due to the pandemic. This one-time funding significantly impacted FY 2021 and FY 2022 ending balances, but has largely been exhausted at the end of FY 2023.</li> <li>- Costs funded largely or entirely with program revenue have increased, with some expenses nearing pre-pandemic levels. For example, travel costs declined from \$115.1 million in FY 2019 to \$19.3 million in FY 2021, but increased to \$111.8 million in FY 2023.</li> <li>- Federal indirect funds are being used for new purposes, beyond being a backstop for delays in federal research funding. For example, UW-Madison plans to use these balances to fund 18 laboratory renovation projects (\$70.0 million) and a library preservation facility (\$35.2 million).</li> <li>- As noted during the Board of Regents' FY 2024 annual budget presentation, 10 of the 13 UW universities are reporting a structural deficit in the coming year. In this FY 2023 program revenue balance report, UW universities identified \$64.4 million for planned shortfalls and staff positions not funded in the current budget. UW universities continue to strategically deploy available funding, monitor balances and revise planned commitments.</li> </ul>
<b>Tuition Program Revenue Balance</b> <i>Funds used to achieve the university's broad academic mission and address general operations</i>	<ul style="list-style-type: none"> <li>- Tuition balances decreased by 17.3% between FY 2022 and FY 2023, to \$246.7 million, which is a 55.3% reduction since FY 2013 when balance reporting began. The FY 2023 tuition balance is similar to the amount on hand prior to the COVID pandemic (FY 2019).</li> <li>- UW universities categorized 66.2% of the tuition balance as obligated or planned.</li> <li>- Tuition balances provide approximately 30.8 days of operating expenses in an emergency or unforeseen circumstance.</li> </ul>

<b>Highlights from the 2022-23 Program Revenue Fund Balance Report</b>	
<b>Auxiliary Operations Program Revenue Balance</b> <i>Contains dedicated funds: capital building projects, program revenue-funded debt service</i>	<ul style="list-style-type: none"> <li>- Auxiliary operations balances decreased by \$8.9 million (2.5%) in FY 2023.</li> <li>- Auxiliary balances are often related to large capital and/or renovation projects in areas such as residence halls, dining services and student centers.</li> <li>- UW universities identified \$218.9 million (61.4%) 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.</li> <li>- UW universities reported 69.2% of the reportable auxiliary balance as obligated or planned and an additional 28.5% as designated by Board policy or state statute for specific purposes.</li> </ul>
<b>Total Unrestricted Program Revenue Balance</b> <i>Includes only unrestricted funds as determined by the Legislative Audit Bureau</i>	<ul style="list-style-type: none"> <li>- Total unrestricted balances decreased by \$6.3 million in FY 2023.</li> <li>- The FY 2023 balance of all unrestricted funds represents a reduction of \$14.4 million since FY 2013.</li> <li>- 86.7% 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.</li> </ul>
<b>Total Program Revenue Balances</b> <i>Includes both restricted and unrestricted funds</i>	<ul style="list-style-type: none"> <li>- Overall, program revenue balances decreased \$37.1 million in FY 2023.</li> <li>- Restricted funds, such as gifts, decreased \$30.7 million between years.</li> </ul>

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# **UW SYSTEM PROGRAM REVENUE BALANCE REPORT**

**Fiscal Year (FY) 2022-23**

In accordance with 2013 Wisconsin Act 20, the University of Wisconsin (UW) System has prepared a program revenue balances report for FY 2023. 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." These balances are held in accounts throughout the UW System's 13 universities 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.

Starting with the FY 2021 report, the Legislative Audit Bureau revised its recommended presentation of auxiliary program revenue balances. 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 and UW-Oshkosh, 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**

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

<sup>1</sup> 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 2023 are provided in Appendix 5. For comparison purposes, FY 2022 balances and expenses are provided in Appendix 6.

### Factors Impacting FY 2023 Balances

When the UW System began preparing this program revenue balance report in FY 2013, total unrestricted balances were nearly \$1.1 billion. When adjusted for inflation, the FY 2013 balance would be nearly \$1.4 billion in FY 2023.

The UW System's balances generally declined from FY 2013 through FY 2020, reaching a low point of \$773.2 million in FY 2020, approximately 55% of the initial inflation-adjusted balance. However, largely due to the pandemic, unrestricted balances increased in FY 2021 and FY 2022.

Balance increases during that time were not unique to the UW System. The State of Wisconsin ended FY 2021 with a \$2.6 billion budget surplus. The State's general fund balance grew to \$4.3 billion and \$7.0 billion at the end of FY 2022 and FY 2023, respectively, pushing its budget stabilization fund, identified as the State's "rainy day fund", to \$2.2 billion.

However, the UW System's program revenue balances decreased in FY 2023, with unrestricted funds decreasing \$6.4 million and overall funds, including restricted funds, declining \$37.1 million. This change in unrestricted funds is primarily attributable to three factors:

- the one-time federal relief funds that UW universities received for the COVID pandemic have been largely exhausted;
- certain operating expenses are returning to pre-pandemic levels; and
- balances within the federal indirect cost fund have increased as their purpose has expanded to include financing large capital and administrative projects.

COVID Relief Funds - The global pandemic had a significant financial impact on UW universities, which incurred additional COVID-related costs, such as personal protective equipment and technology to support remote learning. 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 UW System was allocated a total of \$423.6 million, excluding aid provided to students as emergency grants or provided as payments for assisting with COVID vaccinations and health care.

Federal regulations allowed these funds to be claimed for estimated lost revenue, by comparing revenues across various time periods and considering those losses specifically attributable to COVID. Federal regulations did not require higher education institutions to consider the net loss when claiming these funds. UW universities claimed at least 45% of their federal relief funds as lost revenue for various campus enterprises, including revenue reductions in tuition, residence halls, dining services, performing art centers, athletic operations, and student unions.

However, these federal funds were one-time funds, not intended for recurring costs, such as employee salaries and ongoing operating expenses, and were largely exhausted by the end of FY 2023. As a result, the unrestricted fund types impacted the most by the COVID pandemic and its related relief funds — tuition and auxiliary operations — experienced balance reductions in FY 2023.

Expenses Returning to Pre-Pandemic Levels - Total UW System expenses, excluding COVID-identified expenses, declined \$159.2 million between FY 2019 and FY 2021. Non-personnel costs were significantly impacted, as universities switched to remote learning and in-office operations were limited. However, these expense types are gradually returning, and in some cases, exceeding pre-pandemic levels.

For example, travel expenses were \$115.2 million in FY 2019, the last full year before the COVID pandemic. Travel expenses declined to \$19.3 million in FY 2021, as travel for professional development and in-person business meetings largely stopped. In FY 2023, travel expenses returned to near pre-pandemic levels at \$111.8 million. In addition, contractual and other services declined from \$414.3 million to \$342.6 million, a 17.3% reduction, between FY 2019 and FY 2021. FY 2023 expenses in this category surpassed pre-pandemic levels and totaled \$473.0 million, as the UW System undertook several large projects, such as the Administrative Transformation Program (ATP).

As noted during the Board of Regents' FY 2024 annual budget presentation, 10 of the 13 UW universities are projecting a structural deficit in FY 2024, as enrollments and revenues are estimated to lag behind increased costs. From the detailed spend plans required from some UW universities, \$75.5 million was identified as obligated or planned for anticipated shortfalls in operational costs, including staff positions that are not currently budgeted, and the deficit spending that will occur as a result.

Expanded Use of Federal Indirect Cost Fund - Federal indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, or project, but are necessary for the general operation of the UW System. These indirect costs include expenses such as administrative salaries, including human resources, accounting, and custodial staff; facility maintenance and depreciation; and libraries. Indirect rates are negotiated with the federal government, but are not restricted in how they can be spent.

The balance in the federal indirect cost fund increased \$35.2 million in FY 2023. The majority of this increase is attributable to UW-Madison and UW System Administration, both of which anticipate using these balances to finance large upcoming projects.

Historically, UW universities used these balances as a reserve to support their research infrastructure in case federal grant funding was delayed. More recently, universities are using these funds to finance capital and large administrative projects. UW-Madison plans on using its federal indirect cost balances for capital projects, such as a library preservation facility (\$35.2 million) and 18 laboratory renovation projects (\$70.0 million). UW System Administration anticipates using its balances to fund a portion of ATP, which includes new finance, human resources, and research administration systems.

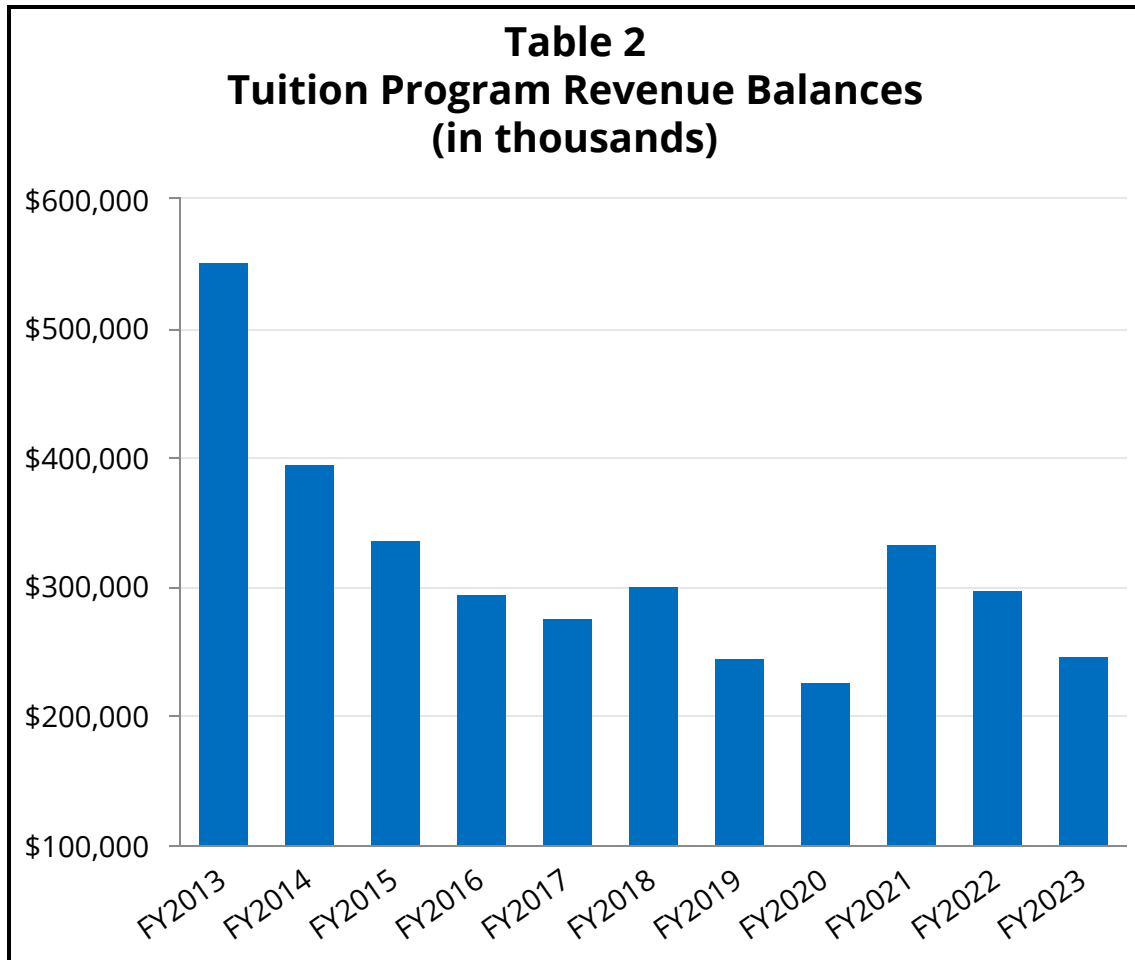
## Tuition Funds

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 2023, the UW System's total tuition balance represented approximately 30.8 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. This number is down significantly from the 39.4 days on hand at the end of FY 2022.**

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 and FY 2023, tuition balances again decreased a total of \$86.5 million, to \$246.7 million, and remain 55.3% lower than FY 2013, when program revenue balance reporting began.

UW universities categorized \$163.3 million of this balance, or 66.2%, as obligated or planned, and an additional \$35.2 million (14.3%) as designated.



In FY 2022, 10 UW institutions reported tuition balances that exceeded 12% of their annual expenses and, by Board policy, submitted a spending plan. For FY 2022-23, that number has declined to six institutions. The remaining institutions have tuition balances that range from 2.9% to 9.4% of their annual expenses.

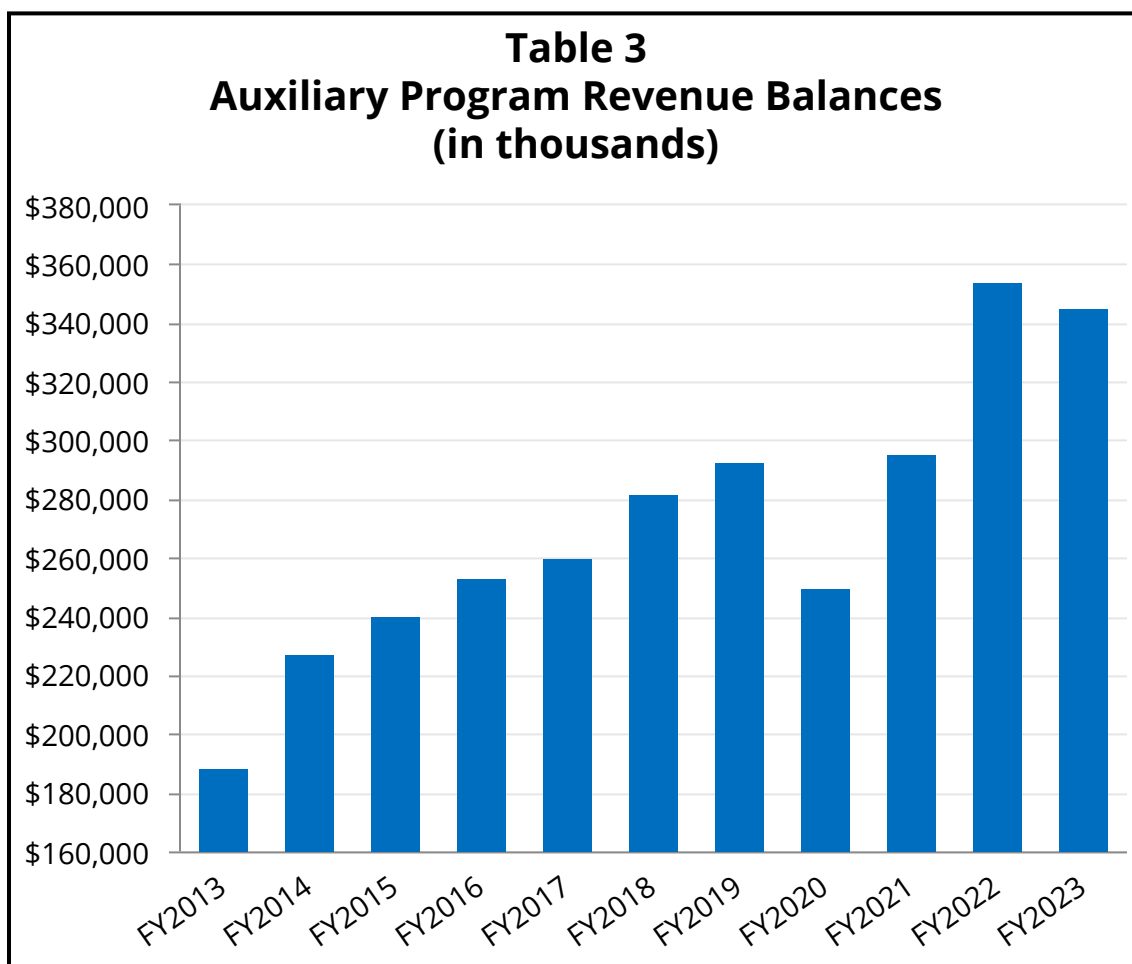
UW institutions commonly categorized tuition balances as obligated and planned to cover new academic initiatives, the salary and fringe benefits for contracted employees not included in the base budget, software or technology purchases, financial aid scholarships, and professional development for faculty 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 an auxiliary operation to other operations or across auxiliary operations within that university. If such transfers occur, they must be discrete budgetary decisions that result from unanticipated 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 decreased by \$8.9 million, to \$345.2 million, in FY 2023. As noted above, several auxiliary operations received federal COVID relief funds due to lost revenues. These funds have largely been exhausted in FY 2023.



Of the year-end auxiliary balance, UW System universities reported \$248.1 million (69.2%) as obligated or planned. An additional \$102.1 million (28.5%) 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 2023 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:

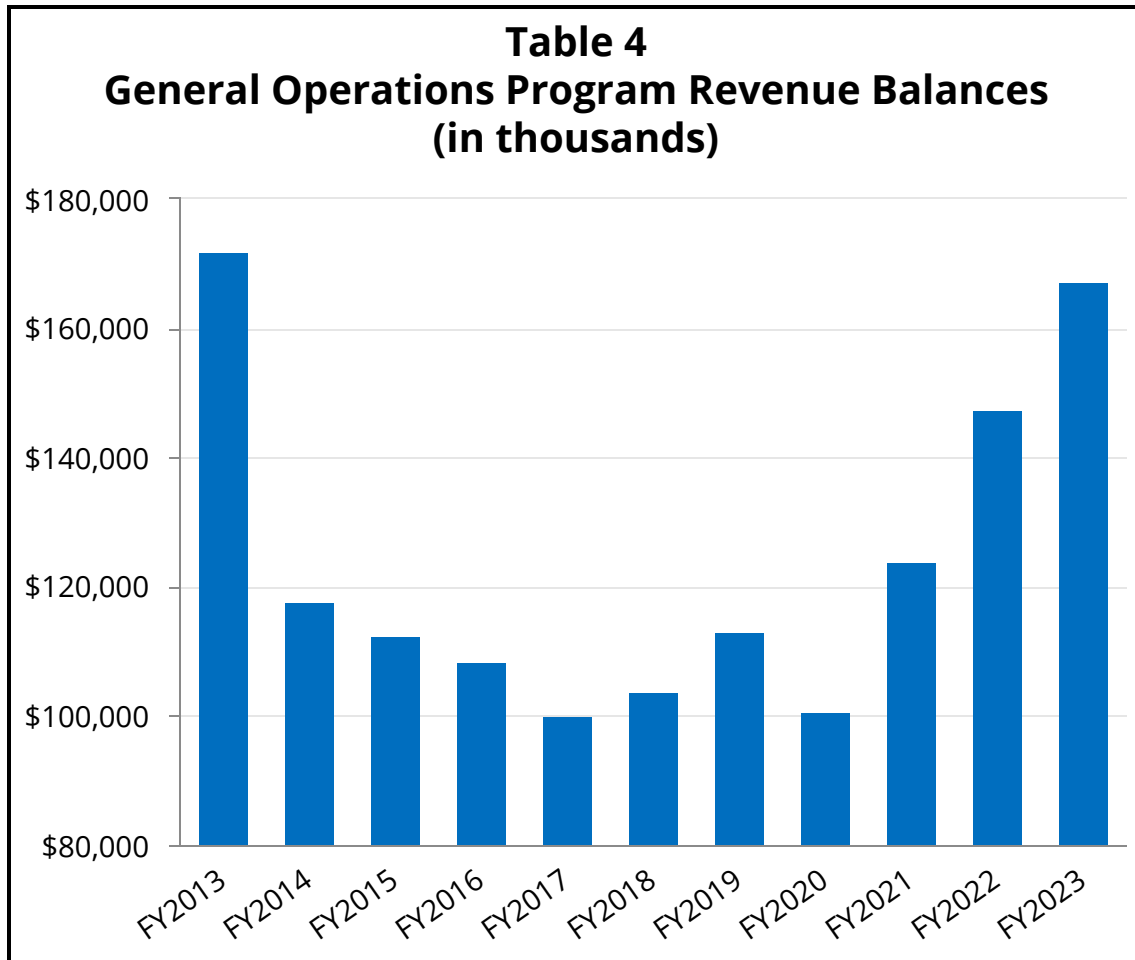
- UW-Milwaukee identified a total of \$4.9 million as obligated or planned for its student union renovation project and an additional \$5.8 million as designated for that project.
- UW-Green Bay identified \$2.2 million as planned for the Weidner Center for Performing Arts' parking lot, a project approved by the Board of Regents and State Building Commission in December 2022.
- UW-River Falls identified \$2.8 million as obligated for resident hall upgrades, including electrical replacement and an emergency generator.

Of the UW balances required to be supported with detailed spending plans, \$36.3 million was categorized as obligated or planned for maintenance, all-agency/small, currently enumerated or future enumerated building projects, while an additional \$7.5 million was designated for these purposes. UW System universities also identified \$166.2 million for upcoming debt service payments, \$56.3 million for encumbrances associated with outstanding accounts payable, and \$14.1 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 steadily increasing since FY 2021, ending with a FY 2023 balance \$167.3 million. UW universities categorized \$110.2 million (65.9%) of this FY 2023 balance as either obligated or planned, and an additional \$42.7 million (25.5%) as designated.



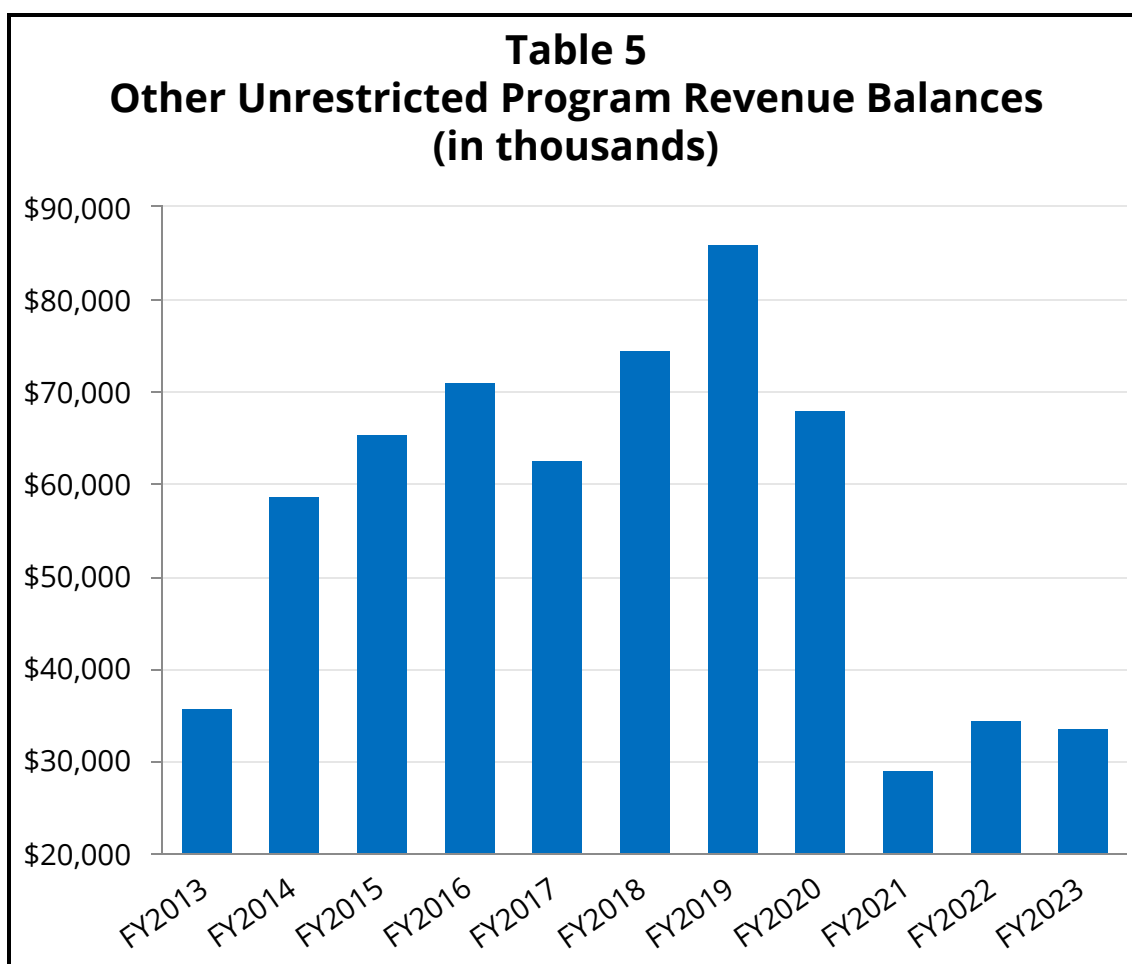
All UW System universities, except UW-Madison and UW-Oshkosh, were required to submit spending plans for FY 2023 general operations. Uses for general operations balances include initiatives related to cost-recovery programs, information technology initiatives and some construction. For example:

- UW-Eau Claire identified \$3.0 million as planned for institutional financial aid. These were institutional funds previously contributed to the federal Perkins Loan Program, which ended in 2017-18.
- UW-La Crosse identified \$3.3 million as obligated for various campus facility projects, such as classroom updates, building improvements and campus signage. UW-La Crosse also identified \$1.2 million as obligated for its fieldhouse renovation and an additional \$5.4 million as planned for this purpose.
- UW System Administration (Systemwide) identified \$7.1 million as planned 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 relative stability in FY 2022 and FY 2023. The FY 2021 reduction 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 \$12.2 million (36.3%) of the other unrestricted balances was reported by UW System universities as either obligated or planned in FY 2023. An additional \$12.6 million (37.4%) was classified as designated.

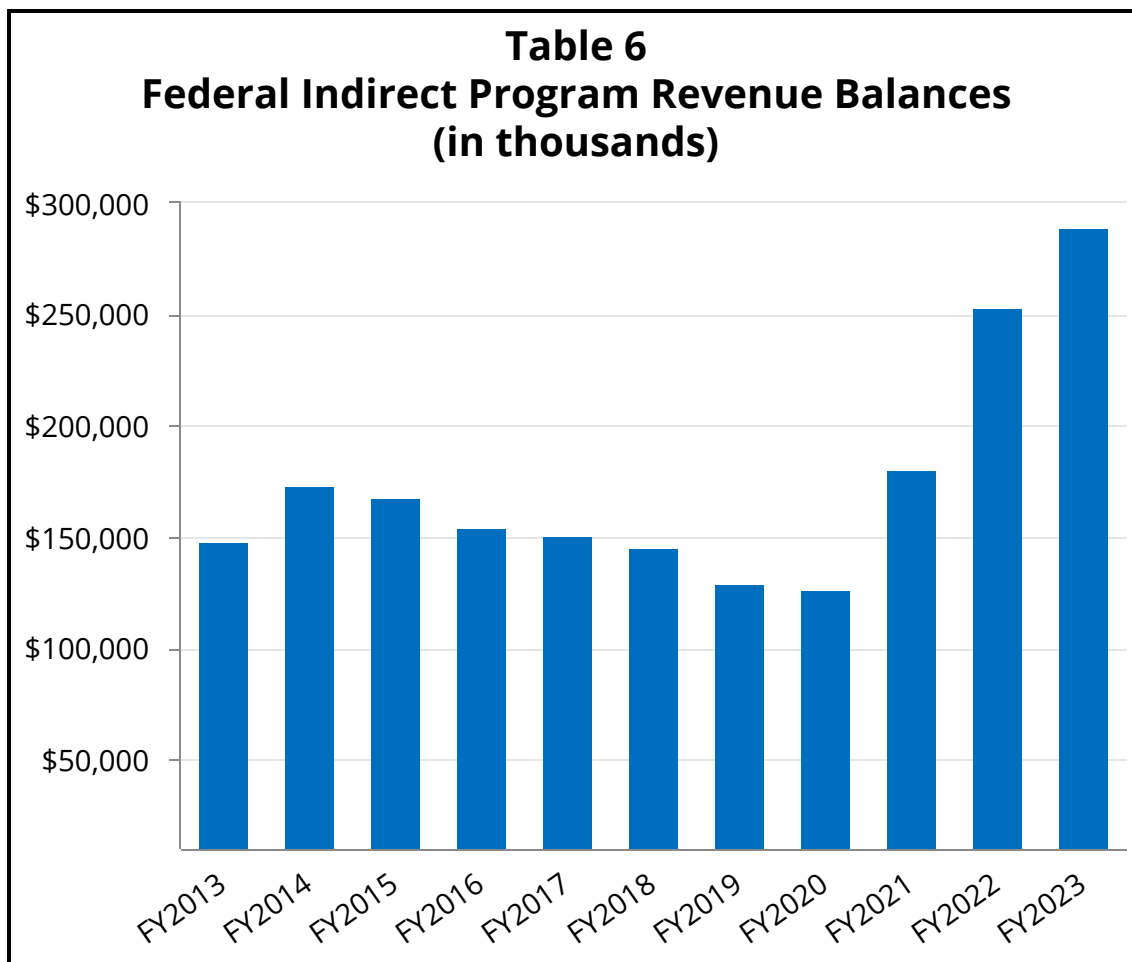
### Federal Indirect Cost Reimbursement

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. 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 each year since then, as reflected in Table 6. These increases were experienced primarily at UW-Madison and UW System Administration.

While these funds are not restricted, UW-Madison has historically used the balances to support its research infrastructure and as a backstop if the renewal of federal grant funding is delayed. More recently, UW-Madison has also used these funds to finance capital projects, such as a library preservation facility and laboratory renovations. UW System Administration plans to use federal indirect funds to finance a portion of its commitment for the Administrative Transformation Program (ATP).

UW System universities have identified \$220.6 million (76.4%) of this balance as either obligated or planned and an additional \$54.9 million (19%) as a reserve.

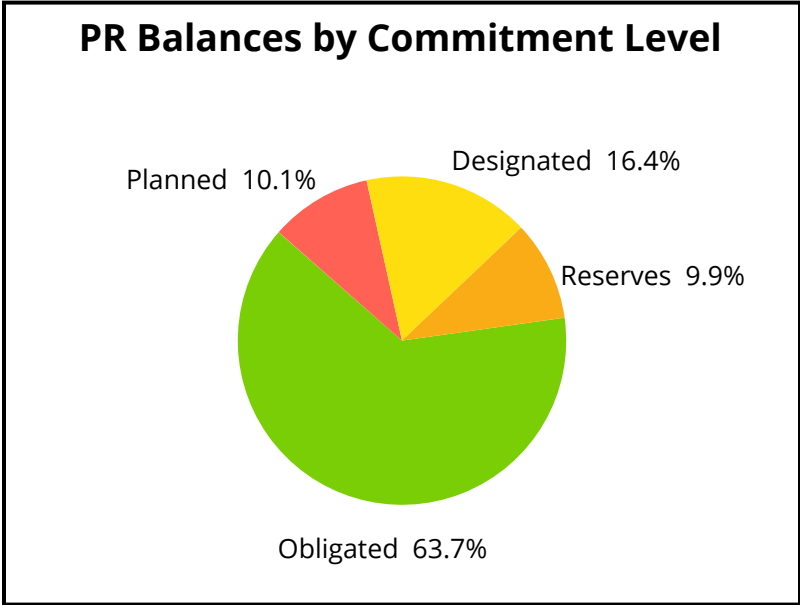
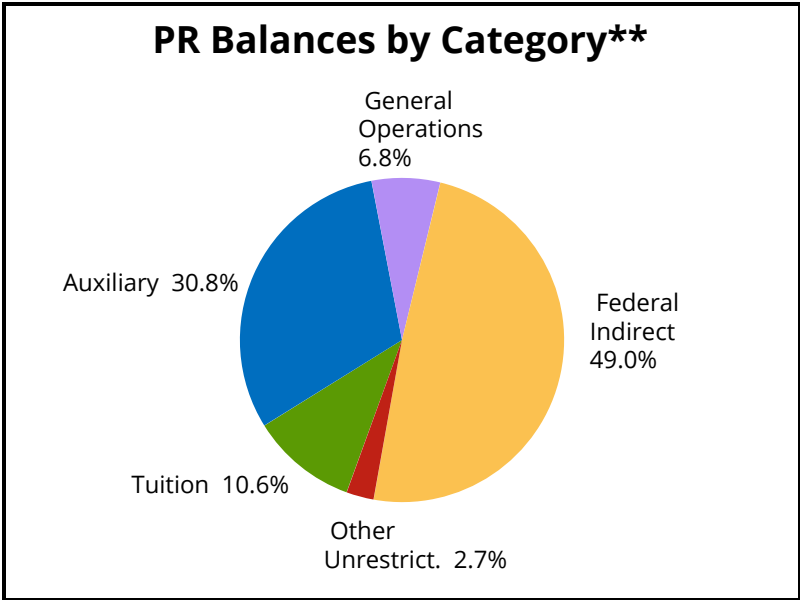


### Total Funds

The UW System's total unrestricted fund balance decreased by \$6.4 million between FY 2022 and FY 2023. Tuition, auxiliary operations, and other unrestricted balances declined, while balances in general operations and federal indirect cost reimbursement increased. The total unrestricted fund balance is down \$14.4 million (1.3%) since the inception of PR Balance reporting in FY 2013.

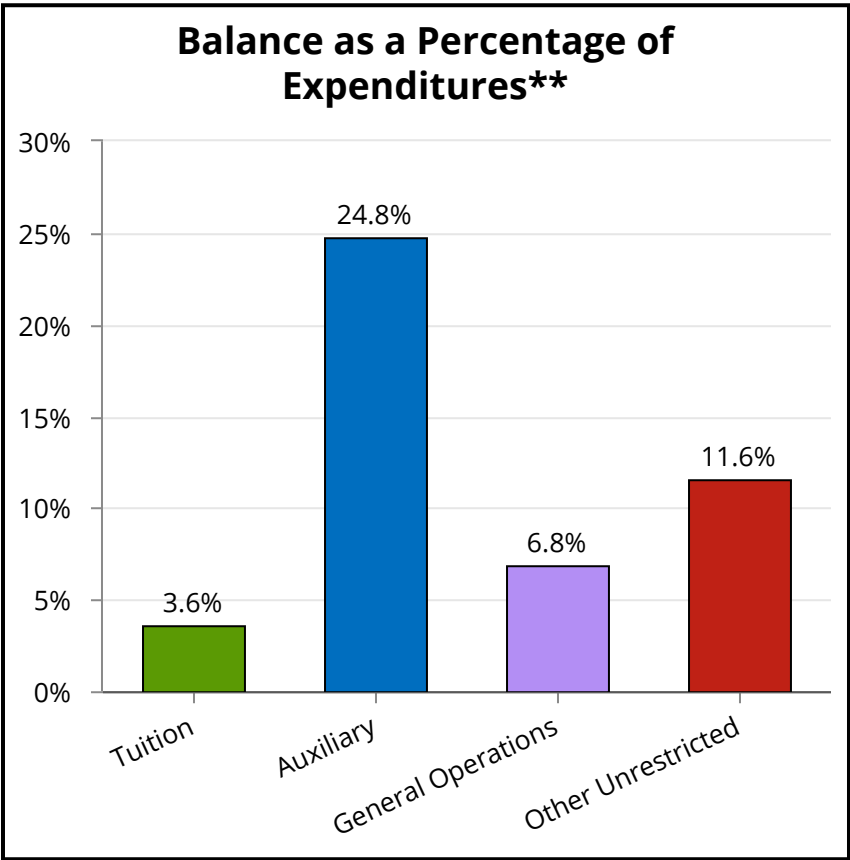
Restricted funds, including gifts, federal grants, non-federal grants and other restricted funds, decreased by \$30.7 million in FY 2023. This decrease is largely driven by fewer funds being held for gift-funded projects. As a result, total program revenue balances — unrestricted and restricted — decreased by \$37.1 million between FY 2022 and FY 2023.

# UW-Madison FY 2023 Program Revenue Balances



## PR Balances Highlights

- UW-Madison is required to report on auxiliary operations. All other unrestricted balances are below the 12% threshold.
- More than 73% of unrestricted balances are either obligated or planned.
- \$102.6 million of \$153 million in auxiliary balances (67%) is identified for FY24-FY25 debt service payments.



\*\* 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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 33,631,942	\$100,764,818	\$ 33,899,122	\$ 3,625,625	\$144,426,049	\$ 316,347,556
<b>Planned</b>	—	—	—	—	49,952,000	49,952,000
<b>Designated</b>	19,056,614	52,315,989	—	9,966,860	—	81,339,463
<b>Reserves</b>	—	—	—	—	49,000,000	49,000,000
<b>Undocumented (Discretionary)</b>	—	—	—	—	—	—
<b>Subtotal</b>	52,688,556	153,080,807	33,899,122	13,592,485	243,378,049	496,639,019
<b>Negative Divisional Balances*</b>	*	—	*	*	*	—
<b>Total</b>	\$ 52,688,556	\$153,080,807	\$ 33,899,122	\$ 13,592,485	\$243,378,049	\$ 496,639,019

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 50,588,965	\$153,314,709	\$ 34,180,750	\$ 16,113,624	\$215,591,136	\$ 469,789,184
FY2022-23	52,688,556	153,080,807	33,899,121	13,592,485	243,378,049	496,639,018
Change	2,099,591	(233,902)	(281,629)	(2,521,139)	27,786,913	26,849,834
	4.2%	(0.2)%	(0.8)%	(15.6)%	12.9%	5.7%
<b>Total Expenditures</b>						
FY2021-22	\$ 1,356,434,376	\$450,495,137	\$398,972,720	\$ 177,019,999	\$111,843,554	\$ 2,494,765,786
FY2022-23	1,468,849,618	617,248,672	497,183,357	117,102,936	194,010,099	2,894,394,682
Change	112,415,242	166,753,535	98,210,637	(59,917,063)	82,166,545	399,628,896
<b>Balances as a Percentage of Expenditures**</b>						
FY2021-22	3.7%	34.0%	8.6%	9.1%	#	
FY2022-23	3.6%	24.8%	6.8%	11.6%	#	

\*\* 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 2023 Program Revenue Balances

## *Auxiliary Operations*

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

Obligated	\$ 100,764,818
Planned	—
Designated	52,315,989
Reserves	—
Undocumented	—
Total	<u>\$ 153,080,807</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Campus PO encumbrance balances at the end of FY23	Obligated	\$ 50,447,891	\$ 50,447,891	\$ 50,447,891	\$ 50,447,891	FY24
2	Debt Service - University Housing - Resident Halls	Obligated	\$ 15,216,258	\$ 15,216,258	\$ 15,216,258	\$ 15,216,258	FY24
3	Debt Service - Intercollegiate Athletics	Obligated	\$ 13,232,419	\$ 13,232,419	\$ 13,232,419	\$ 13,232,419	FY24
4	Debt Service - Wisconsin Union	Obligated	\$ 5,882,126	\$ 5,882,126	\$ 5,882,126	\$ 5,882,126	FY24
5	Debt Service - University Recreation and Wellbeing	Obligated	\$ 6,650,926	\$ 6,650,926	\$ 6,650,926	\$ 6,650,926	FY24
6	Debt Service - Transportation Services	Obligated	\$ 4,177,502	\$ 4,177,502	\$ 4,177,502	\$ 4,177,502	FY24
7	Debt Service - University Housing - University Apartments	Obligated	\$ 844,037	\$ 844,037	\$ 844,037	\$ 844,037	FY24
8	Debt Service - Walnut Street, Charter, Co-Gen and Major Utilities	Obligated	\$ 4,313,659	\$ 4,313,659	\$ 4,313,659	\$ 4,313,659	FY24

Total \$100,764,818  
Obligated \$100,764,818  
Planned \$ —

# UW-Madison FY 2023 Program Revenue Balances

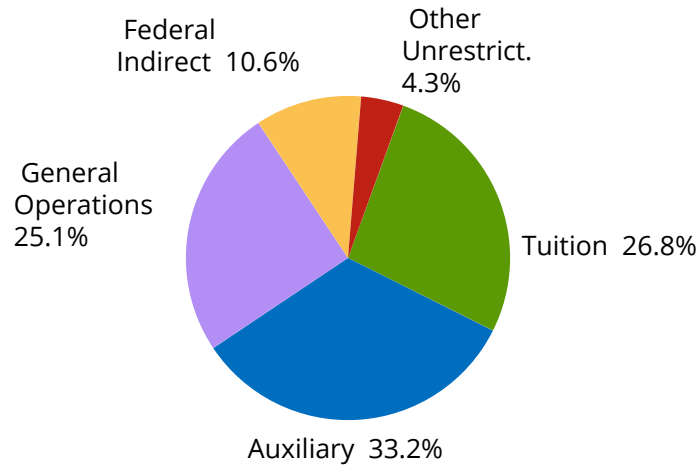
## *Auxiliary Operations*

### Designated Funds

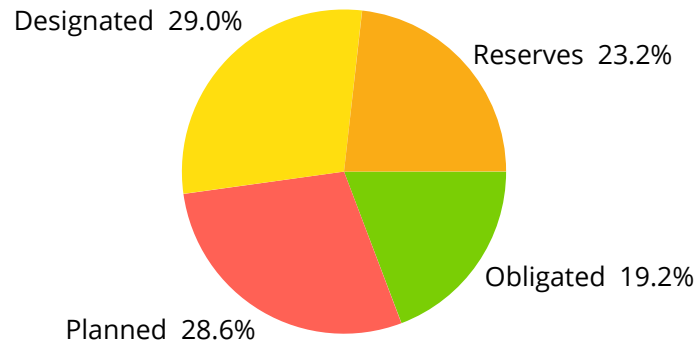
	Major Balance Grouping	FY23 Designated Balance
1	Debt Service - University Housing - Resident Halls	\$ 19,390,253
2	Debt Service - Intercollegiate Athletics	\$ 11,130,531
3	Debt Service - Wisconsin Union	\$ 8,167,021
4	Debt Service - University Recreation and Wellbeing	\$ 6,693,641
5	Debt Service - Transportation Services	\$ 2,795,903
6	Debt Service - University Housing - University Apartments	\$ 557,508
7	Debt Service - Walnut Street, Charter, Co-Gen and Major Utilities	\$ 3,581,132
Total		\$ 52,315,989

# UW-Milwaukee FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



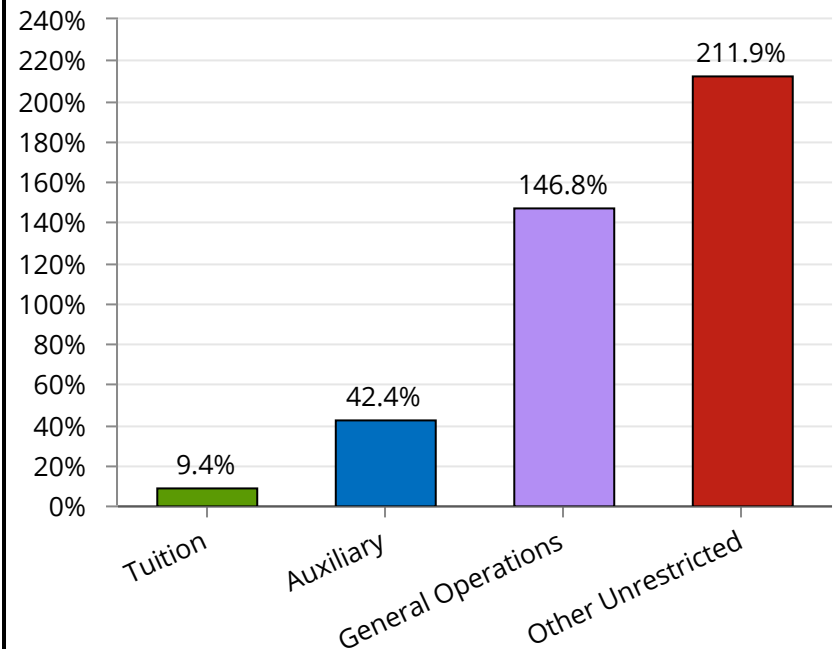
**PR Balances by Commitment Level**



## PR Balances Highlights

- UW-Milwaukee is required to report on all categories of unrestricted balances except tuition, which is below the 12% threshold.
- Tuition balances at UW-Milwaukee have decreased from \$47.7m to \$33.7m (-29.5%) since FY22.
- Nearly 48% of the total unrestricted balance is categorized as obligated or planned.
- 26% of reportable unrestricted balances are 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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 6,975,271	\$ 10,971,551	\$ 676,440	\$ 561,939	\$ 5,383,153	\$ 24,568,354
<b>Planned</b>	9,028,500	8,209,913	18,501,800	—	710,960	36,451,173
<b>Designated</b>	5,909,897	23,547,836	5,855,405	41,446	1,631,022	36,985,606
<b>Reserves</b>	11,775,050	1,105,594	6,417,426	4,739,377	5,590,048	29,627,495
<b>Undocumented (Discretionary)</b>	—	—	—	—	—	—
<b>Subtotal</b>	33,688,718	43,834,894	31,451,071	5,342,762	13,315,183	127,632,628
<b>Negative Divisional Balances*</b>	*	(2,139,756)	*	*	*	(2,139,756)
<b>Total</b>	\$ 33,688,718	\$ 41,695,138	\$ 31,451,071	\$ 5,342,762	\$ 13,315,183	\$ 125,492,872

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 47,773,395	\$ 49,122,649	\$ 26,705,862	\$ 3,776,868	\$ 11,009,700	\$ 138,388,474
FY2022-23	33,688,718	41,695,138	31,451,071	5,342,762	13,315,183	125,492,872
Change	(14,084,677)	(7,427,511)	4,745,209	1,565,894	2,305,483	(12,895,602)
	(29.5)%	(15.1)%	17.8%	41.5%	20.9%	(9.3)%
<b>Total Expenditures</b>						
FY2021-22	\$ 346,927,765	\$ 85,964,572	\$ 17,139,533	\$ 10,490,318	\$ 5,650,505	\$ 466,172,693
FY2022-23	359,658,266	98,418,837	21,431,036	2,521,035	6,172,041	488,201,215
Change	12,730,501	12,454,265	4,291,503	(7,969,283)	521,536	22,028,522
<b>Balances as a Percentage of Expenditures**</b>						
FY2021-22	13.8%	57.1%	155.8%	36.0%	#	
FY2022-23	9.4%	42.4%	146.8%	211.9%	#	

\*\* 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-Milwaukee FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 10,971,551
Planned	8,209,913
Designated	23,547,836
Reserves	1,105,594
Undocumented Funds	—
Total	<u>\$ 43,834,894</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 381,809	\$ 381,809	\$ 381,809	\$ 381,809	FY24
2	Debt Service - All PR including Transportation Services/ Housing/UREC/Union	Obligated	\$ 8,602,522	\$ 8,602,522	\$ 8,602,522	\$ 8,602,522	FY24
3	Union Renovation Project - Construction Contract Signed with DOA & General Contractor - Cash Down Payment	Obligated	\$ 1,627,150	\$ 1,627,150	\$ 1,627,150	\$ 1,627,150	FY24
4	Remaining Sandburg Project Down Payment	Obligated	\$ 360,070	\$ 360,070	\$ 360,070	\$ 360,070	FY24
5	FY24 Dining Services Planned Operating Loss -(balances used to minimize rate increases)	Planned	\$ 2,150,000	\$ 2,150,000	\$ 1,530,000	\$ 2,150,000	FY24-FY25
6	Athletics Capital/Equipment Needs	Planned	\$ 216,111	\$ 216,111	\$ 216,111	\$ 216,111	FY24
7	Use Fund Balances in Support of Aging Union Building not Covered in Union Renovation Project	Planned	\$ 3,263,947	\$ 3,263,947	\$ 3,263,947	\$ 3,263,947	FY24
8	Retail/Food Services Support for Residential Facility Remodel/ Equipment Replacement	Planned	\$ 2,579,855	\$ 2,579,855	\$ —	\$ 2,579,855	FY25-FY26

Total \$ 19,181,464  
Obligated \$ 10,971,551  
Planned \$ 8,209,913

# UW-Milwaukee FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Union Renovation Project - Construction Contract Signed with DOA & General Contractor	\$ 5,817,506
2	Official functions account	\$ 200,742
3	Debt Service - All PR including Transportation Services/Housing/UREC/Union FY 24	\$ 8,113,466
4	Auxiliary and Segregated Fee Balances	\$ 8,830,740
5	Gold Account Student Balances	\$ 585,382
Total		\$ 23,547,836

### Reserve Funds

Major Balance Grouping		FY23 Reserve Balance
1	Reserve held to address fluctuations in enrollment resulting in lower Auxiliary revenue	\$ 1,105,594

# UW-Milwaukee FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Negative Divisional Balances

	Division	FY23 Balance
1	Business & Financial Services	\$ (654,054)
2	University Info Tech Svcs	\$ (844,581)
3	Academic Affairs - Departments	\$ (267,624)
4	Vice Chancellor'S Office	\$ (298,657)
5	Financial Aid	\$ (1,281)
6	Human Resources	\$ (30)
7	Academic Affairs	\$ (414)
8	Student Affairs	\$ (45,033)
9	Academic Depts - Natural Sci	\$ (28,082)
Total		\$ (2,139,756)

# UW-Milwaukee FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 676,440
Planned	18,501,800
Designated	5,855,405
Reserves	6,417,426
Undocumented	—
Total	<u>\$ 31,451,071</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned?	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 676,440	\$ 676,440	\$ 676,440	\$ 676,440	FY24
2	Buyout for Office of Research and Graduate School Website	Planned	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	FY24
3	Institutional Financial Aid Investments	Planned	\$ 7,000,000	\$ 7,000,000	\$ 2,333,333	\$ 7,000,000	FY24-FY26
4	Technology and Infrastructure - Network	Planned	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	FY24
5	Various Campus Initiatives and School Requests including	Planned	\$ 8,862,800	\$ 8,862,800	\$ 8,862,800	\$ 8,862,800	FY24

Total \$ 19,178,240  
Obligated \$ 676,440  
Planned \$ 18,501,800

# UW-Milwaukee FY 2023 Program Revenue Balances

## *General Operations*

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	Enrollment Management Department Programs (First Year Programs, Orientation, Career Development, Trio Pre-College, Registrar's Office)	\$ 1,229,094
2	School of Education advance receipts for Office of Charter Schools, Clinical Placement and other operating receipts to be returned.	\$ 73,568
3	Funds for Socially Responsible Evaluation in Education Center Operations	\$ 228,370
4	Engineering lab operating receipts used for lab equipment replacement.	\$ 1,154,605
5	Research Facilities and Centers Operations and Maintenance	\$ 447,441
6	Designated for Graduate Student Recruitment, Retention, and Support Initiatives	\$ 129,254
7	Libraries Strategic Initiatives and Buildings Maintenance	\$ 519,513
8	Operating receipts from trainings and conferences offered by Milwaukee Child Welfare Partnership	\$ 145,118
9	Funds returned by students of the Long-term Child Welfare Training grant to be returned to State of WI	\$ 53,889
10	School Of Business- Fees Collected for Center Activities	\$ 636,048
11	Marketing and Communication Funds	\$ 988,909
12	Operating Receipts/Fees Collected to be used in the following year.	\$ 94,308
13	Commencement Funds	\$ 155,288
Total		\$ 5,855,405

### Reserves

	Major Balance Grouping	FY23 Reserves Balance
1	Reserve held to address unexpected fluctuations in fee revenue	\$ 6,417,426

# UW-Milwaukee FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

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

Obligated	\$ 561,939
Planned	—
Designated	41,446
Reserves	4,739,377
Undocumented	—
Total	<u>\$ 5,342,762</u>

### Obligated and Planned Funds

Project/Initiative	Obligated or Planned?	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1 Encumbrances	Obligated	\$ 561,939	\$ 561,939	\$ 561,939	\$ 561,939	FY24

Total \$ 561,939  
Obligated \$ 561,939  
Planned \$ —

### Designated Funds

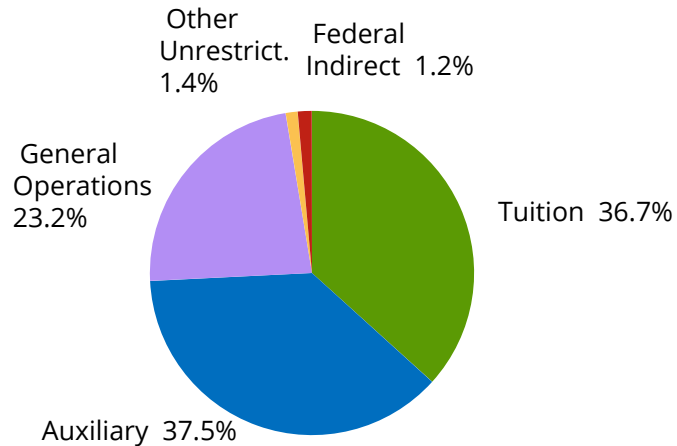
Major Balance Grouping	FY23 Designated Balance
1 Non Credit Extension Program Receipts	\$ 41,446

### Reserves

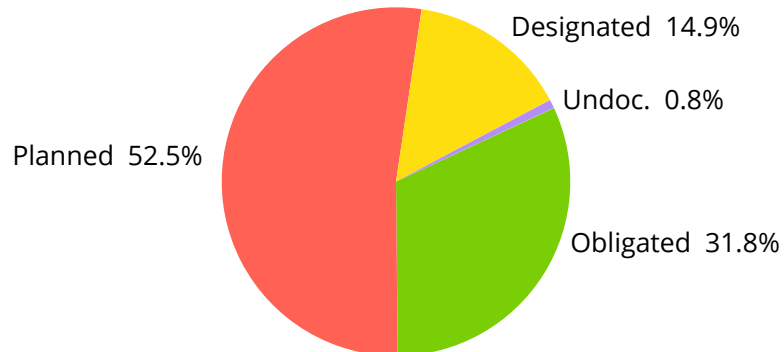
Major Balance Grouping	FY23 Reserves Balance
1 Fluctuation in Enrollment resulting in lower Auxiliary revenue	\$ 4,739,377

# UW-Eau Claire FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



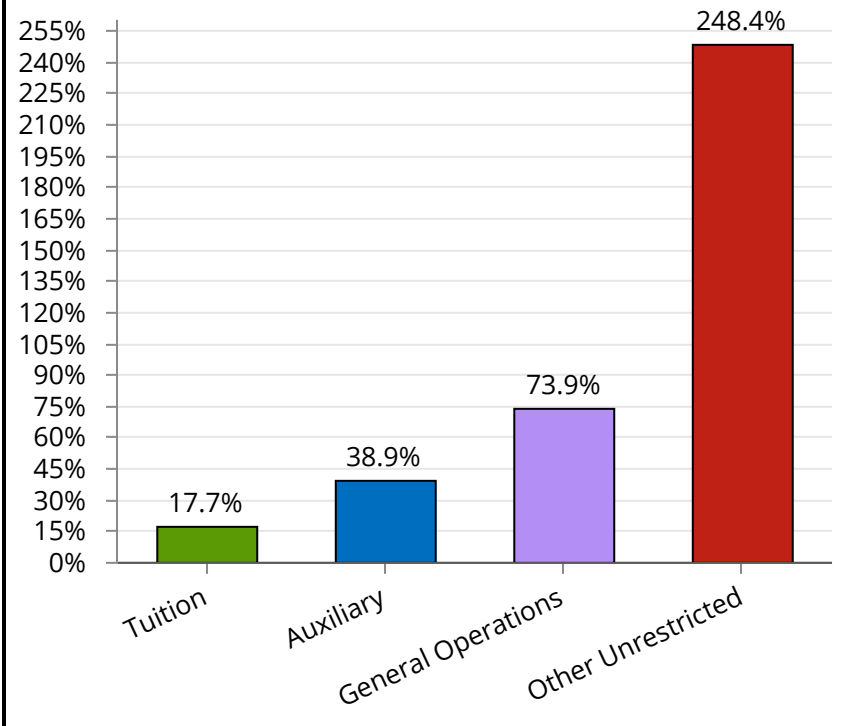
**PR Balances by Commitment Level**



## PR Balances Highlights

- UW-Eau Claire is required to report on all categories of unrestricted balances.
- 84% of unrestricted balances are categorized as obligated or planned.
- Across all unrestricted funds, \$15.2 million (25%) is being put toward debt service.

**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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 1,911,929	\$ 16,809,806	\$ 448,083	\$ 14	\$ 6,559	\$ 19,176,391
<b>Planned</b>	19,648,704	5,818,176	5,973,229	—	230,037	31,670,146
<b>Designated</b>	576,991	—	7,556,621	845,113	—	8,978,725
<b>Reserves</b>	—	—	—	—	—	—
<b>Undocumented (Discretionary)</b>	—	—	—	—	484,975	484,975
<b>Subtotal</b>	22,137,624	22,627,982	13,977,933	845,127	721,571	60,310,237
<b>Negative Divisional Balances*</b>	*	—	*	*	*	—
<b>Total</b>	\$ 22,137,624	\$ 22,627,982	\$ 13,977,933	\$ 845,127	\$ 721,571	\$ 60,310,237

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 26,676,825	\$ 25,566,732	\$ 10,397,720	\$ 581,635	\$ 697,207	\$ 63,920,119
FY2022-23	22,137,624	22,627,982	13,977,933	845,127	721,571	60,310,237
Change	(4,539,201)	(2,938,750)	3,580,213	263,492	24,364	(3,609,882)
	(17.0)%	(11.5)%	34.4%	45.3%	3.5%	(5.6)%
<b>Total Expenditures</b>						
FY2021-22	\$ 121,737,205	\$ 47,428,281	\$ 15,728,357	\$ 9,348,716	\$ 249,088	\$ 194,491,647
FY2022-23	125,119,635	58,196,442	18,912,215	340,261	201,027	202,769,580
Change	3,382,430	10,768,161	3,183,858	(9,008,455)	(48,061)	8,277,933
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	21.9%	53.9%	66.1%	6.2%	#	
FY2022-23	17.7%	38.9%	73.9%	248.4%	#	

\*\* 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-Eau Claire FY 2023 Program Revenue Balances

## Tuition

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

Obligated	\$ 1,911,929
Planned	19,648,704
Designated	576,991
Reserves	—
Undocumented	—
Total	<u>\$ 22,137,624</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated/ Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Campus Purchase Order Encumbrance Balances at the end of FY23	Obligated	\$ 41,610	\$ 41,610	\$ 41,610	\$ 41,610	FY24
2	Carryover encumbrances entered Directly into SFS by UW-Eau Claire	Obligated	\$ 773,067	\$ 773,067	\$ 773,067	\$ 773,067	FY24
3	Contract for KW2	Obligated	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	FY24
4	Annual Pablo lease \$456,000 - includes lease and maint	Obligated	\$ 456,000	\$ 456,000	\$ 456,000	\$ 456,000	FY24
5	Annual Priory lease - will vary each year	Obligated	\$ 163,088	\$ 163,088	\$ 163,088	\$ 163,088	FY24
6	Mayo lease (ReGen Theranostics)	Obligated	\$ 53,164	\$ 53,164	\$ 53,164	\$ 53,164	FY24
7	CHEPD China 1+2+1 program	Planned	\$ 30,000	\$ 30,000	\$ 10,000	\$ 30,000	FY24-FY26
8	Enrollment Management Scholarships for out of state remissions and "housing scholarships"	Planned	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	FY24
9	WEDC Grant Sustainability	Planned	\$ 500,000	\$ 500,000	\$ —	\$ 500,000	FY25
10	Facility Repair and Betterment	Planned	\$ 1,173,500	\$ 1,173,500	\$ 500,000	\$ 1,173,500	FY24-FY25
11	Backfill Schofield/Renovations after departments moving to new Welcome Center	Planned	\$ 397,236	\$ 397,236	\$ 397,236	\$ 397,236	FY24
12	Card Swipe Access to buildings	Planned	\$ 73,734	\$ 73,734	\$ 73,734	\$ 73,734	FY24

# UW-Eau Claire FY 2023 Program Revenue Balances

## Tuition

13	Employee Tuition Reimbursement Plan	Planned	\$ 47,240	\$ 47,240	\$ 20,000	\$ 47,240	FY24-FY25
14	Academic Affairs Course Availability	Planned	\$ 103,213	\$ 103,213	\$ 103,213	\$ 103,213	FY24-FY25
15	Parent Engagement Campaign	Planned	\$ 22,094	\$ 22,094	\$ 22,094	\$ 22,094	FY24
16	Student Employment Campaign	Planned	\$ 8,813	\$ 8,813	\$ 8,813	\$ 8,813	FY24
17	Recruiting & Supporting Students	Planned	\$ 430,000	\$ 430,000	\$ 251,000	\$ 430,000	FY24-FY25
18	Academic Affairs Carryover Items	Planned	\$ 597,823	\$ 597,823	\$ 597,823	\$ 597,823	FY24
19	Campus Funded Portion (30%) of Pay Plan Estimate	Planned	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	FY24
20	Summer chair salaries	Planned	\$ 1,080,000	\$ 1,080,000	\$ 360,000	\$ 1,080,000	FY24-FY26
21	WISYS Grant Assessment	Planned	\$ 22,460	\$ 22,460	\$ 22,460	\$ 22,460	FY24
22	Pablo Part-Time Help agreement	Planned	\$ 765,000	\$ 765,000	\$ 255,000	\$ 765,000	FY24-FY26
23	Faculty release time for Mayo Collaboration \$25k each year for 4 years	Planned	\$ 25,000	\$ 100,000	\$ 25,000	\$ 100,000	FY24
24	Mayo Med School Pipeline Scholarships - for biomedical innovator \$40k yr 1, \$80k yr 2, \$120k yr 3 and \$160k yr 4	Planned	\$ 160,000	\$ 360,000	\$ 160,000	\$ 360,000	FY24
25	Utility Project Coordinator project - funding for 3 years (65k) FY21 and FY22 - 3 years from date of hire - hold until FY23	Planned	\$ 130,000	\$ 195,000	\$ 65,000	\$ 195,000	FY24-FY26
26	ADA Accommodations	Planned	\$ 63,000	\$ 63,000	\$ 21,000	\$ 63,000	FY24-FY26
27	Higher Learning Commission (HLC) accreditation / annual activity expenses	Planned	\$ 69,288	\$ 69,288	\$ 23,096	\$ 69,288	FY24-FY26
28	Chancellor's office projects funded using central funds	Planned	\$ 300,000	\$ 300,000	\$ 100,000	\$ 300,000	FY24-FY26
29	Mandated services: e.g., interpreter services, transcription services	Planned	\$ 81,507	\$ 81,507	\$ 27,169	\$ 81,507	FY24-FY26
30	International student recruitment - agency commission fees	Planned	\$ 30,000	\$ 30,000	\$ 10,000	\$ 30,000	FY24-FY26
31	Annual MBA settlement WIGI	Planned	\$ 226,200	\$ 226,200	\$ 75,400	\$ 226,200	FY24-FY26
32	Distribute student technology fee	Planned	\$ 176,346	\$ 176,346	\$ 58,782	\$ 176,346	FY24-FY26
33	University insurance premiums/sales credit shortages	Planned	\$ 300,000	\$ 300,000	\$ 100,000	\$ 300,000	FY24-FY26
34	Sonnentag Operational Budget	Planned	\$ 1,500,000	\$ 1,500,000	\$ 500,000	\$ 1,500,000	FY24-FY26
35	Zorn and Brewer Razing	Planned	\$ 1,097,000	\$ 1,097,000	\$ —	\$ 1,097,000	FY25

# UW-Eau Claire FY 2023 Program Revenue Balances

## Tuition

36	Utilities Fluctuations	Planned	\$ 1,711,155	\$ 1,711,155	\$ —	\$ 1,711,155	FY25
37	Funding to cover tuition revenue target shortfall	Planned	\$ 5,514,374	\$ 5,514,374	\$ 5,514,374	\$ 5,514,374	FY24
38	Science Building Committee Stipends	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY24
39	ITM common systems potential increases	Planned	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	FY24
40	Continuing Education future planned spending of balances, including additional CSD staffing/salaries, investment in curriculum, supplies and capital.	Planned	\$ 360,673	\$ 360,673	\$ 107,402	\$ 360,673	FY24-FY26
41	Online Communication Sciences and Disorders (CSD) future planned spending of balances to cover additional salaries for departmental personnel.	Planned	\$ 574,471	\$ 574,471	\$ 196,115	\$ 574,471	FY24-FY26
42	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	\$ 813,577	\$ 813,577	\$ 164,883	\$ 813,577	FY24-FY26

Total \$ 21,560,633

Obligated \$ 1,911,929

Planned \$ 19,648,704

## Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Blugold Commitment Differential Tuition for high impact practices	\$ 576,991

# UW-Eau Claire FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 16,809,806
Planned	5,818,176
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 22,627,982</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Campus Purchase Order Encumbrance Balances at the end of FY23	Obligated	\$ 2,280,690	\$ 2,280,690	\$ 2,280,690	\$ 2,280,690	FY24
2	Debt Service FY24 - Central Utility Fund	Obligated	\$ 598,211	\$ 598,211	\$ 598,211	\$ 598,211	FY24
3	Debt Service FY24 - Parking	Obligated	\$ 110,171	\$ 110,171	\$ 110,171	\$ 110,171	FY24
4	Debt Service FY24 - Residence Halls	Obligated	\$ 5,936,981	\$ 5,936,981	\$ 5,936,981	\$ 5,936,981	FY24
5	Debt Service FY24 - University Centers	Obligated	\$ 3,008,933	\$ 3,008,933	\$ 3,008,933	\$ 3,008,933	FY24
6	Debt Service FY24 - Food Service	Obligated	\$ 186,758	\$ 186,758	\$ 186,758	\$ 186,758	FY24
7	Debt Service FY24 - Recreation	Obligated	\$ 7	\$ 7	\$ 7	\$ 7	FY24
8	Service Agreement - Residence Halls Haymarket Concepts with Blugold Real Estate FY24	Obligated	\$ 2,627,353	\$ 2,627,353	\$ 2,627,353	\$ 2,627,353	FY24
9	Service Agreement - Residence Halls Aspenson Mogensen with Blugold Real Estate FY24	Obligated	\$ 1,649,131	\$ 1,649,131	\$ 1,649,131	\$ 1,649,131	FY24
10	Lease - Residence Halls Priory Lease with Blugold Real Estate 285-064 FY23	Obligated	\$ 239,173	\$ 239,173	\$ 239,173	\$ 239,173	FY24
11	Lease - Children's Nature Academy Priory Lease with Blugold Real Estate 285-064 FY24	Obligated	\$ 172,398	\$ 172,398	\$ 172,398	\$ 172,398	FY24
12	Blugold Central planned operational decrease in balance.	Planned	\$ 272,119	\$ 272,119	\$ 73,965	\$ 272,119	FY23-FY25

# UW-Eau Claire FY 2023 Program Revenue Balances

## *Auxiliary Operations*

13	International Education Study Abroad planned operation decrease in balance and to support international student recruitment programs for which base resources do not exist.	Planned	\$ 314,131	\$ 314,131	\$ 106,657	\$ 314,131	FY24-FY26
14	Facilities planned operational decrease in balance. Balance CUF funding with debt service, increase supplies and capital purchase.	Planned	\$ 205,247	\$ 205,247	\$ 125,048	\$ 205,247	FY24-FY26
15	Parking planned operational decrease in balance.	Planned	\$ 724,178	\$ 724,178	\$ 320,849	\$ 724,178	FY24-FY26
16	Parking - increasing rent on Sacred Heart & Prairie lot, rent on new CVTC lot, new lot signage, and lot renovations Murray FY25, Governors FY25, Towers Circle FY25, Bridgman FY26, Oakridge FY26, and Water Street FY26	Planned	\$ 706,814	\$ 706,814	\$ 196,534	\$ 706,814	FY24-FY26
17	Centers planned operational decrease in balances, including various maintenance, upgrade and replacement projects.	Planned	\$ 2,585,368	\$ 2,585,368	\$ 1,043,958	\$ 2,585,368	FY24-FY26
18	Dining planned operational decrease in balance, including various maintenance, upgrade and replacement projects. Increasing CUF fund expenses.	Planned	\$ 1,010,319	\$ 1,010,319	\$ 1,010,319	\$ 1,010,319	FY24

Total \$ 22,627,982  
Obligated \$ 16,809,806  
Planned \$ 5,818,176

# UW-Eau Claire FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 448,083
Planned	5,973,229
Designated	7,556,621
Reserves	—
Undocumented	—
Total	<u>\$ 13,977,933</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Annual Leave Reserve Account (ALRA) Terminal Leave Funding	Obligated	\$ 117,444	\$ 117,444	\$ 117,444	\$ 117,444	FY24
2	Campus Purchase Order Encumbrance Balances at the end of FY23	Obligated	\$ 330,639	\$ 330,639	\$ 330,639	\$ 330,639	FY24
3	Institutional Perkins funds to be used for internal loan program.	Planned	\$ 3,035,316	\$ 3,035,316	\$ 250,000	\$ 3,035,316	FY24-FY26
4	Financial Aid Funding	Planned	\$ 50,878	\$ 50,878	\$ 50,878	\$ 50,878	FY24
5	Residual expenses from NCUR conference	Planned	\$ 346,246	\$ 346,246	\$ 346,246	\$ 346,246	FY24
6	University Police planned operational decrease in balances.	Planned	\$ 29,139	\$ 29,139	\$ 8,281	\$ 29,139	FY24-FY26
7	Diploma/Data request planned operational decrease in balances.	Planned	\$ 12,665	\$ 12,665	\$ —	\$ 12,665	FY24-FY26
8	Academic Affairs planned operational decrease in balances.	Planned	\$ 253,299	\$ 253,299	\$ 118,908	\$ 253,299	FY24-FY26
9	College of Arts & Science - various departments planned operational decrease in balances.	Planned	\$ 85,081	\$ 85,081	\$ 74,070	\$ 85,081	FY24-FY26
10	Enrollment Management planned operational decrease in balances.	Planned	\$ 81,874	\$ 81,874	\$ 9,201	\$ 81,874	FY24-FY26
11	College of Education and Human Sciences - various departments planned operational decrease in balances.	Planned	\$ 47,254	\$ 47,254	\$ 18,001	\$ 47,254	FY24-FY26
12	Library/LTS planned operational decrease in balances.	Planned	\$ 22,902	\$ 22,902	\$ 22,902	\$ 22,902	FY24
13	Facilities planned operational decrease in balances.	Planned	\$ 162,847	\$ 162,847	\$ 2,110	\$ 162,847	FY24-FY26
14	Facilities projects including deferred maintenance to repair roadways, sidewalks, etc.	Planned	\$ 625,148	\$ 625,148	\$ 625,148	\$ 625,148	FY24

# UW-Eau Claire FY 2023 Program Revenue Balances

## *General Operations*

15	Facilities capital projects including TMA Support Services, Master Lease Holder Tractor, custodial truck, Lift for McPhee, multipurpose truck, mail services van, etc.	Planned	\$ 410,580	\$ 410,580	\$ 109,885	\$ 410,580	FY24-FY26
16	Funds set aside for all agency design fees	Planned	\$ 810,000	\$ 810,000	\$ 810,000	\$ 810,000	FY24

Total \$ 6,421,312

Obligated \$ 448,083

Planned \$ 5,973,229

## Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Online MBA Consortium Operational, Instructional & Clearing Funds	\$ 3,688,623
2	LTS Planned network rotation in Centennial Hall	\$ 436,204
3	Instructional Program Revenue	\$ 962,282
4	Barron -Remedial Ed Revenue	\$ 323,286
5	Sports Camps	\$ 181,003
6	New Student Orientation	\$ 279,763
7	Intensive ESL	\$ 234,701
8	DNP Fee	\$ 164,708
9	Diploma/Data Request Fees	\$ 143,065
10	Career Conference	\$ 137,308
11	Academic Session DE Fees, Deferred Revenue - Fund 136, MSW Part Time Fees - Social Work, Geology Field Vehicles, Viennese Ball, University Police - Fund 136, Library Fines/Fees, Campus Energy Conservation, etc.	\$ 1,005,678
Total		7,556,621.00

# UW-Eau Claire FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

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

Obligated	\$ 14
Planned	—
Designated	845,113
Reserves	—
Undocumented	—
Total	<u>\$ 845,127</u>

### Obligated and Planned Funds

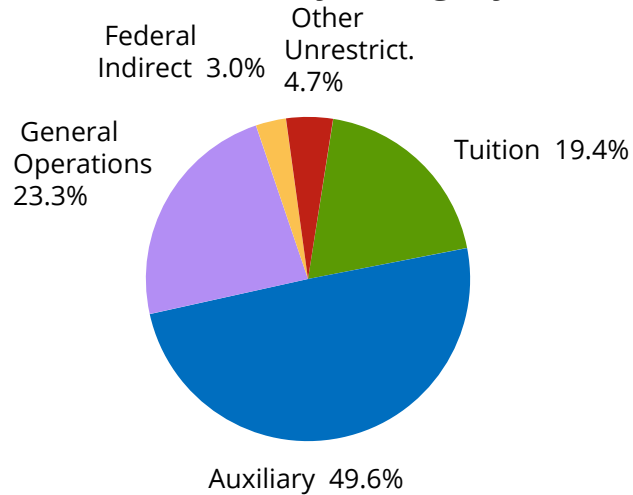
Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1 Campus Purchase Order Encumbrance Balances at the end of FY23	Obligated	\$ 14	\$ 14	\$ 14	\$ 14	FY24
	Total \$	14				
	Obligated \$	14				
	Planned \$	—				

### Designated Funds

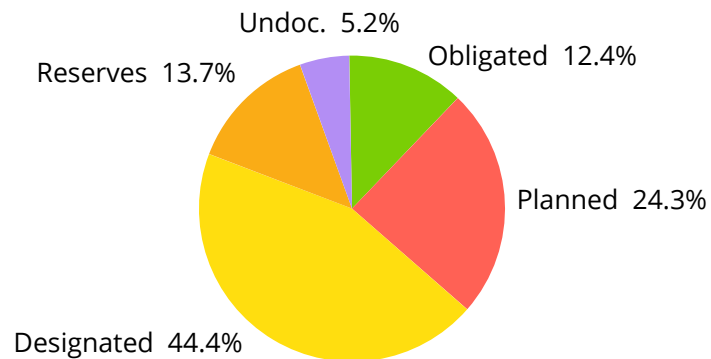
Major Balance Grouping	FY23 Designated Balance
1 Fund 132 Extension Non-Credit Program Receipts balances to be used for salaries, travel and supplies in support of extension-related activities.	\$ 845,113

# UW-Green Bay FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



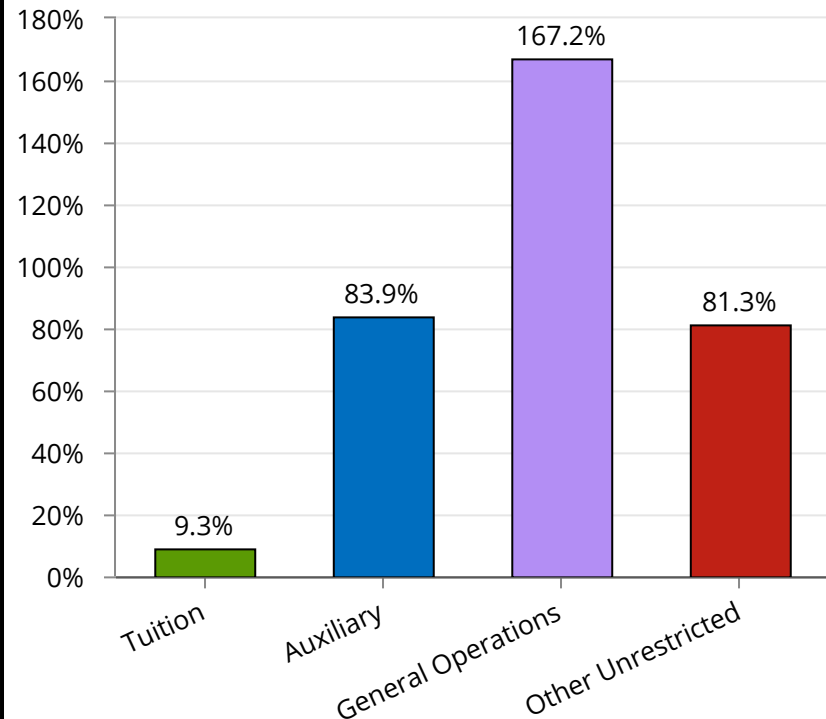
**PR Balances by Commitment Level**



## PR Balances Highlights

- UW-Green Bay is required to report on all categories of unrestricted balances except tuition, which is below the 12% threshold.
- Tuition balances at UW-Green Bay have decreased from \$14.9m to \$7.7m (-48%) since FY22.
- 37% of unrestricted balances are obligated or planned.
- Over 16% of reportable unrestricted balances are being put toward debt service or enumerated 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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 1,894,008	\$ 1,641,275	\$ 736,048	\$ 619,922	\$ 59,810	\$ 4,951,063
<b>Planned</b>	2,996,523	4,849,737	1,438,821	275,449	106,915	9,667,445
<b>Designated</b>	58,150	11,417,578	6,188,267	—	—	17,663,995
<b>Reserves</b>	2,793,895	1,832,366	553,929	228,893	33,852	5,442,935
<b>Undocumented (Discretionary)</b>	—	—	343,573	736,760	1,002,988	2,083,321
<b>Subtotal</b>	7,742,576	19,740,956	9,260,638	1,861,024	1,203,565	39,808,759
<b>Negative Divisional Balances*</b>	*	—	*	*	*	—
<b>Total</b>	\$ 7,742,576	\$ 19,740,956	\$ 9,260,638	\$ 1,861,024	\$ 1,203,565	\$ 39,808,759

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 14,900,783	\$ 19,204,058	\$ 9,384,563	\$ 1,428,980	\$ 1,047,717	\$ 45,966,101
FY2022-23	7,742,576	19,740,955	9,260,639	1,861,024	1,203,565	39,808,759
Change	(7,158,207)	536,897	(123,924)	432,044	155,848	(6,157,342)
	(48.0)%	2.8%	(1.3)%	30.2%	14.9%	(13.4)%
<b>Total Expenditures</b>						
FY2021-22	\$ 79,285,249	\$ 19,576,759	\$ 3,687,026	\$ 2,236,774	\$ 326,291	\$ 105,112,099
FY2022-23	82,932,878	23,533,470	5,539,360	2,289,092	337,640	114,632,440
Change	3,647,629	3,956,711	1,852,334	52,318	11,349	9,520,341
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	18.8%	98.1%	254.5%	63.9%	#	
FY2022-23	9.3%	83.9%	167.2%	81.3%	#	

\*\* 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-Green Bay FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 1,641,275
Planned	4,849,737
Designated	11,417,578
Reserves	1,832,366
Undocumented	—
<b>Total</b>	<b><u>\$ 19,740,956</u></b>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Res Life - Open Purchase orders rolled forward from FY23 to FY24	Obligated	\$ 495	\$ 495	\$ 495	\$ 495	FY24
2	Union - Open Purchase orders rolled forward from FY22 to FY23	Obligated	\$ 27,808	\$ 27,808	\$ 27,808	\$ 27,808	FY24
3	Open purchase orders rolled forward from FY23 to FY24	Obligated	\$ 45,010	\$ 45,010	\$ 45,010	\$ 45,010	FY24
4	Seg Fee Debt Service - Kress Events Center FY24	Obligated	\$ 1,126,074	\$ 1,126,074	\$ 1,126,074	\$ 1,126,074	FY24
5	FY24 Debt Service - Athletics Field Complex	Obligated	\$ 56,905	\$ 56,905	\$ 56,905	\$ 56,905	FY24
6	Repair of 6 traditional apartment balconies	Obligated	\$ 46,800	\$ 46,800	\$ 46,800	\$ 46,800	FY24
7	2024 Chevrolet Silverado pickup for NAS Fleet for research, field trips, and class labs	Obligated	\$ 36,801	\$ 36,801	\$ 36,801	\$ 36,801	FY24
8	IT Backup Storage Upgrade - Supermicro Storage Enclosure	Obligated	\$ 13,149	\$ 13,149	\$ 13,149	\$ 13,149	FY24
9	IT Backup Storage Upgrade - Wasabi Reserved Cap Hot Cld Storage	Obligated	\$ 36,316	\$ 36,316	\$ 36,316	\$ 36,316	FY24
10	IT Backup Storage Upgrade - PowerEdge R6515 (on-prem backup servers)	Obligated	\$ 10,092	\$ 10,092	\$ 10,092	\$ 10,092	FY24
11	International Education - 2.0 FTE & Fringe	Obligated	\$ 241,826	\$ 241,826	\$ 241,826	\$ 241,826	FY24
12	Weidner Center Performing Arts Parking Lot	Planned	\$ 2,231,500	\$ 2,231,500	\$ 2,231,500	\$ 2,231,500	FY24
13	Use of balances to fund 2 counselor positions	Planned	\$ 336,623	\$ 336,623	\$ 336,623	\$ 336,623	FY24
14	Capital - Kress Events Center Roof Replacement Predesign funding	Planned	\$ 350,880	\$ 350,880	\$ 350,880	\$ 350,880	FY24
15	Weidner Center Performing Arts Life Safety Improvements	Planned	\$ 242,175	\$ 242,175	\$ 242,175	\$ 242,175	FY24
16	Student Emergency Grants	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY24

# UW-Green Bay FY 2023 Program Revenue Balances

## *Auxiliary Operations*

17	Mary Ann Cofrin Hall furniture recovering	Planned	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	FY24
18	Union - Primary & Secondary Electrical Upgrade	Planned	\$ 565,375	\$ 565,375	\$ 565,375	\$ 565,375	FY24
19	Kress Event Center - Primary & Secondary Electrical Upgrade	Planned	\$ 38,175	\$ 38,175	\$ 38,175	\$ 38,175	FY24
20	Primary & Secondary Electrical Upgrade	Planned	\$ 91,950	\$ 91,950	\$ 91,950	\$ 91,950	FY24
21	Union - 2nd Floor Main Hallway Flooring	Planned	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	FY24
22	Nontraditional Funding Initiative - Graduate Studies	Planned	\$ 35,010	\$ 35,010	\$ 35,010	\$ 35,010	FY24
23	Seg Fees - Undergrad Research travel expenses	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY24
24	Res Life - FY24 planned balance spend	Planned	\$ 290,549	\$ 290,549	\$ 290,549	\$ 290,549	FY24
25	Financial support for UW Green Bay athletics	Planned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	FY24
26	Union - Capital projects/equipment proposed to SUFAC	Planned	\$ 177,500	\$ 177,500	\$ 177,500	\$ 177,500	FY24

Total \$ 6,491,013  
Obligated \$ 1,641,276  
Planned \$ 4,849,737

# UW-Green Bay FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	Seg Fee Debt Service - Kress Events Center FY25	\$ 232,715
2	FY25 Debt Service - Athletics Field Complex	\$ 56,389
3	Sustainability Program	\$ 195,152
4	Natural Resources & Conservation - vehicle & boat user fees	\$ 19,504
5	Theatre on the Bay - Marinette Campus	\$ 11,468
6	Seg Fee Collections (net of separately listed items)	\$ 4,753,878
7	Seg Fee - Designated for Union Expansion	\$ 1,700,000
8	Special Course Fees	\$ 39,456
9	International Education	\$ 384,555
10	Scholarships	\$ 34,259
11	Weidner Center for Performing Arts	\$ 9,403
12	University Union & Dining	\$ 1,452,627
13	Residence Life	\$ 2,528,172
Total		\$ 11,417,578

### Reserves

	Major Balance Grouping	FY23 Reserves Balance
1	Reserves for unexpected revenue or business interruptions	\$ 1,832,366

# UW-Green Bay FY 2023 Program Revenue Balances

## *General Operations*

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

Obligated	\$ 736,048
Planned	1,438,821
Designated	6,188,267
Reserves	553,929
Undocumented	343,573
Total	<u>\$ 9,260,638</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Open purchase orders rolled forward from FY23 to FY24	Obligated	\$ 98,840	\$ 98,840	\$ 98,840	\$ 98,840	FY24
2	UREC - Fusion Go 3 year maintenance contract (final year)	Obligated	\$ 13,590	\$ 13,590	\$ 13,590	\$ 13,590	FY24
3	Permanent position on one time strategic funds in the College of Science & Technology	Obligated	\$ 80,683	\$ 80,683	\$ 80,683	\$ 80,683	FY24
4	Financial Aid position 50% funded on one time funds	Obligated	\$ 31,373	\$ 31,373	\$ 31,373	\$ 31,373	FY24
5	Phoenix Innovation Mkt Demand Study	Obligated	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	FY24
6	RISE Scholarships - 3rd year of a 4 year cohort	Obligated	\$ 66,000	\$ 66,000	\$ 33,000	\$ 66,000	FY24-FY25
7	Academic Innovation Scholarship	Obligated	\$ 50,000	\$ 50,000	\$ 25,000	\$ 50,000	FY24-FY25
8	Campus Planner position hired as additional support through CTEC Building	Obligated	\$ 239,597	\$ 239,597	\$ 239,597	\$ 239,597	FY24
9	Art Curator position 33% funded on one time funds	Obligated	\$ 23,200	\$ 23,200	\$ 23,200	\$ 23,200	FY24
10	College of Arts, Humanities & Social Science relocation stipends	Obligated	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	FY24
11	EAB Global - Strategic Advisory Services	Obligated	\$ 35,765	\$ 35,765	\$ 35,765	\$ 35,765	FY24
12	Support of Viking Festival held on UW Green Bay Campus	Planned	\$ 8,000	\$ 8,000	\$ —	\$ —	FY24

# UW-Green Bay FY 2023 Program Revenue Balances

## *General Operations*

13	College of Health, Educations and Social Welfare Faculty summer stipends	Planned	\$ 16,028	\$ 16,028	\$ 16,028	\$ 16,028	FY24
14	Economic Development Director	Planned	\$ 105,750	\$ 105,750	\$ 105,750	\$ 105,750	FY24
15	Center for Interactive Games and Media-supplies	Planned	\$ 4,238	\$ 4,238	\$ 4,238	\$ 4,238	FY24
16	Faculty Professional development - flight estimate	Planned	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	FY24
17	Commitment to campus rodent lab	Planned	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,135	FY24
18	Year 2 of faculty sponsorship fee	Planned	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	FY24
19	Campus wide Fire Alarm Replacement	Planned	\$ 307,000	\$ 307,000	\$ 307,000	\$ 307,000	FY24
20	Phase A Variable Volume Chiller Replacement - 2023-25 Major Project	Planned	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	FY24
21	Plaza roof waterproofing - 2023-25 All Agency Capital project	Planned	\$ 145,800	\$ 145,800	\$ 145,800	\$ 145,800	FY24
22	Student study lounge employees in College of Science & Technology	Planned	\$ 10,872	\$ 10,872	\$ 10,872	\$ 10,872	FY24
23	College of Arts, Humanities & Social Science faculty start up commitments	Planned	\$ 47,872	\$ 47,872	\$ 47,872	\$ 47,872	FY24
24	Additional Location signage funds	Planned	\$ 20,171	\$ 20,171	\$ 20,171	\$ 20,171	FY24
25	Nursing and Health Studies speaker	Planned	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	FY24
26	Gateway Debriefing Skills Workshop	Planned	\$ 7,950	\$ 7,950	\$ 7,950	\$ 7,950	FY24
27	FY24 Budget Spending of balance on Distance Education fees	Planned	\$ 69,449	\$ 69,449	\$ 69,449	\$ 69,449	FY24
28	Direct Admission program support	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY24
29	Equipment needs for Human Biology	Planned	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	FY24
30	Startup funds for New faculty in Human Biology	Planned	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	FY24
31	Greenhouse - repair of shades and replace heating mats for plants	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY24
32	Austin Cofrin School of Business - Committee Programming	Planned	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	FY24
33	Austin Cofrin School of Business - Staff professional development	Planned	\$ 10,300	\$ 10,300	\$ 10,300	\$ 10,300	FY24
34	Campus Strategic Initiatives	Planned	\$ 245,656	\$ 245,656	\$ 245,656	\$ 245,656	FY24
35	Library stacks electronic conversion - Provost portion (year 2 of 5)	Planned	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	FY24

Total \$ 2,174,869  
Obligated \$ 736,048  
Planned \$ 1,438,821

# UW-Green Bay FY 2023 Program Revenue Balances

## *General Operations*

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	Funds from Former Chancellor Residence - donor restrictions for	\$ 164,866
2	Distance Learning Fee - classroom technology upgrades	\$ 1,000,000
3	Distance Learning Fee	\$ 2,468,534
4	Remedial Education	\$ 871,442
5	Lifelong Learning Institute	\$ 42,160
6	Heirloom Plant sale - sale of plants and reinvest into seeds for next	\$ 27,260
7	Phuture Phoenix Program	\$ 46,173
8	National nursing marketing	\$ 100,461
9	Student Technology Fee	\$ 104,864
10	User Fees	\$ 645,534
11	Conferences/workshops	\$ 420,173
12	Scholarships	\$ 296,800
Total		\$ 6,188,267

### Reserves

	Major Balance Grouping	FY23 Reserves Balance
1	Reserves for unexpected revenue or business interruptions	\$ 553,929

### Undocumented

	Major Balance Grouping	FY23 Undocumented Balance
1	Available Funds	\$ 343,573

# UW-Green Bay FY 2023 Program Revenue Balances

## *Other Unrestricted*

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

Obligated	\$ 619,922
Planned	275,449
Designated	—
Reserves	228,893
Undocumented	736,760
Total	<u>\$ 1,861,024</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Open purchase orders rolled forward from FY23 to FY24	Obligated	\$ 99,922	\$ 99,922	\$ 99,922	\$ 99,922	FY24
2	Support for Provost Strategic Initiatives	Obligated	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	FY24
3	Phase 2 of software replacement in CECE	Planned	\$ 102,625	\$ 102,625	\$ 102,625	\$ 102,625	FY24
4	Institute for Women's Leadership budgeted deficit	Planned	\$ 69,224	\$ 69,224	\$ 69,224	\$ 69,224	FY24
5	Institute for Women's Leadership Business Development Specialist	Planned	\$ 103,600	\$ 103,600	\$ 103,600	\$ 103,600	FY24
		Total	\$ 895,371				
		Obligated	\$ 619,922				
		Planned	\$ 275,449				

# UW-Green Bay FY 2023 Program Revenue Balances

## *Other Unrestricted*

### Reserves

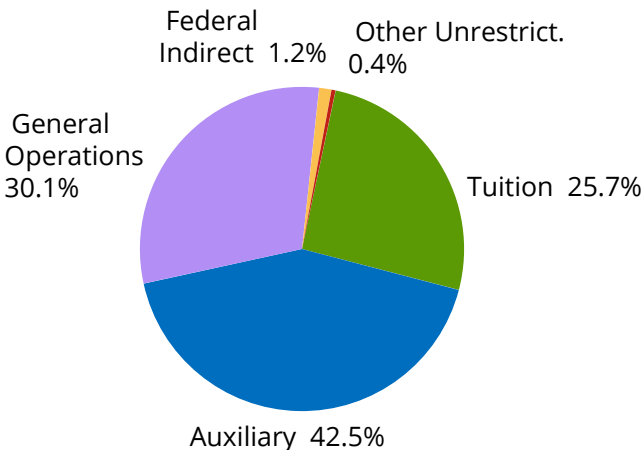
	Major Balance Grouping	FY23 Reserve Balance
1	Reserves for unexpected revenue or business interruptions	\$ 228,893

### Undocumented

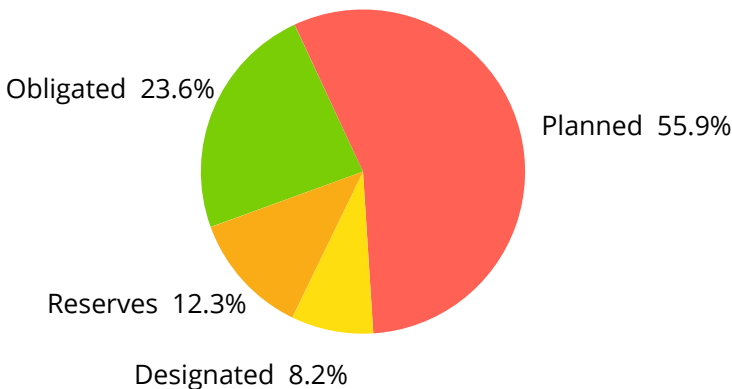
	Major Balance Grouping	FY23 Undocumented Balance
1	Available Funds	\$ 736,760

# UW-La Crosse FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



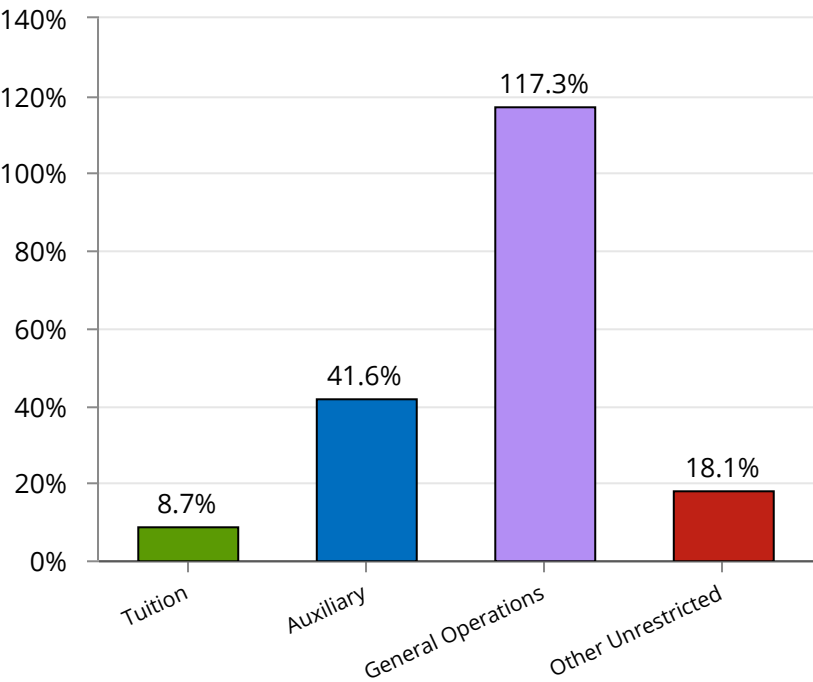
**PR Balances by Commitment Level**



**PR Balances Highlights**

- UW-La Crosse is required to report on all categories of unrestricted balances except tuition, which is below the 12% threshold.
- 80% of total unrestricted balances are either obligated or planned.
- Approximately 12% of reportable unrestricted balances is being put toward 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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 2,204,171	\$ 3,464,895	\$ 4,643,634	\$ 21,677	\$ —	\$ 10,334,377
Planned	3,884,956	12,386,730	7,639,585	18,873	528,398	24,458,542
Designated	84,374	3,036,065	321,068	136,683	—	3,578,190
Reserves	4,951,073	—	411,070	—	—	5,362,143
Undocumented (Discretionary)	139	—	—	—	—	139
Subtotal	11,124,713	18,887,690	13,015,357	177,233	528,398	43,733,391
Negative Divisional Balances*	*	(522,727)	*	*	*	(522,727)
Total	\$ 11,124,713	\$ 18,364,963	\$ 13,015,357	\$ 177,233	\$ 528,398	\$ 43,210,664

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 11,966,312	\$14,892,193	\$ 8,409,902	\$ 205,612	\$ 338,718	\$ 35,812,737
FY2022-23	11,124,714	18,364,964	13,015,357	177,233	528,398	43,210,666
Change	(841,598)	3,472,771	4,605,455	(28,379)	189,680	7,397,929
	(7.0)%	23.3%	54.8%	(13.8)%	56.0%	20.7%
<b>Total Expenditures</b>						
FY2021-22	\$ 121,113,577	\$42,763,548	\$ 7,074,125	\$ 7,141,156	\$ 391,871	\$ 178,484,277
FY2022-23	127,822,017	44,138,311	11,092,309	981,748	381,926	184,416,311
Change	6,708,440	1,374,763	4,018,184	(6,159,408)	(9,945)	5,932,034
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	9.9 %	34.8 %	118.9 %	2.9 %	#	
FY2022-23	8.7 %	41.6 %	117.3 %	18.1 %	#	

\*\* 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-La Crosse FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 3,464,895
Planned	12,386,730
Designated	3,036,065
Reserves	—
Undocumented	—
Total	<u>\$ 18,887,690</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Academic & Student Affairs encumbrances and contract obligations	Obligated	\$ 444,559	\$ 444,559	\$ 444,559	\$ 444,559	FY24
2	Financial Services Commitments	Obligated	\$ 421,111	\$ 421,111	\$ 421,111	\$ 421,111	FY24
3	CFA Parking Ramp Project	Obligated	\$ 2,599,225	\$ 5,892,521	\$ 2,599,225	\$ 5,892,521	FY24-FY25
4	International Education & Engagement (IEE) New Program Development	Planned	\$ 594,025	\$ 594,025	\$ 103,816	\$ 594,025	FY24-FY26
5	Student Organized Activities - equipment purchases, programming, rate management	Planned	\$ 277,315	\$ 277,315	\$ 95,105	\$ 277,315	FY24-FY26
6	REC Climbing Wall and East Plant chiller utility project	Planned	\$ 362,865	\$ 362,865	\$ 71,897	\$ 362,865	FY24-FY26
7	Child Care Center - playground project	Planned	\$ 248,012	\$ 248,012	\$ 248,012	\$ 248,012	FY24
8	Counseling & Testing - software renewal, professional development, equipment replacement, rate management	Planned	\$ 485,558	\$ 485,558	\$ 202,913	\$ 485,558	FY24-FY26
9	Res Life Feasibility Study: New Residence Hall & Angell/Hutch Res Halls Phase I Renovation	Planned	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	FY24
10	Residence Life - residence hall renovations, steam traps, East Plant chiller and heating plant boiler utility projects	Planned	\$ 3,692,254	\$ 3,692,254	\$ 257,624	\$ 3,692,254	FY24-FY26
11	Athletics - team uniforms and equipment	Planned	\$ 15,720	\$ 15,720	\$ 15,720	\$ 15,720	FY24
12	University Centers - equipment, technology, EagleFest, East Plant chiller and heating plant boiler utility projects, furniture, flooring, room modifications	Planned	\$ 1,474,681	\$ 1,474,681	\$ 166,609	\$ 1,474,681	FY24-FY26

# UW-La Crosse FY 2023 Program Revenue Balances

## *Auxiliary Operations*

13	Dining Services - Whitney Center Renovation, East Plant chiller utility project, dining equipment	Planned	\$ 1,220,183	\$ 1,220,183	\$ 1,088,581	\$ 1,220,183	FY24-FY25
14	Bookstore & Textbook Rental - store improvements and general education book purchases	Planned	\$ 626,301	\$ 626,301	\$ 434,495	\$ 626,301	FY24-FY26
15	La Crosse Medical Health Science Center (LMHSC) deferred maintenance projects and building improvements	Planned	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	FY24
16	Administration & Finance Initiatives - ATP Implementation, division technology upgrades, equipment replacement	Planned	\$ 1,643,841	\$ 1,643,841	\$ 1,136,480	\$ 1,643,841	FY24-FY25
17	Parking Services - Citation printer, sign vinyls, paystation retrofit, La Crosse St sidewalk, retention pond, ramp assessment	Planned	\$ 78,096	\$ 78,096	\$ 78,096	\$ 78,096	FY24
18	Campus Child Center - playground shade structure and other equipment replacement, classroom supplies, tile replacement	Planned	\$ 157,234	\$ 157,234	\$ 22,234	\$ 157,234	FY24-FY26
19	Segregated Fees - campus utility infrastructure projects	Planned	\$ 494,027	\$ 494,027	\$ 494,027	\$ 494,027	FY24
20	Stadium audio & scoreboard project	Planned	\$ 256,615	\$ 256,615	\$ 256,615	\$ 256,615	FY24

Total \$ 15,851,622

Obligated \$ 3,464,895

Planned \$ 12,386,727

# UW-La Crosse FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	Segregated Fees	\$ 1,199,228
2	Textbook Rental	\$ 269,539
3	Central University Fees/Operations - Enrollment, Registration, Canvas, Vending, Surplus	\$ 1,343,938
4	Stadium & Fields	\$ 48,100
5	Special Course Fees	\$ 175,259
Total		\$ 3,036,064

### Negative Divisional Balances

	Division	FY23 Balance
1	Academic Affairs	(522,726.00)

# UW-La Crosse FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 4,643,634
Planned	7,639,585
Designated	321,068
Reserves	411,070
Undocumented	—
Total	<u>\$ 13,015,357</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Financial Services Commitments - sales tax, checks outstanding, external scholarships	Obligated	\$ 113,875	\$ 113,875	\$ 113,875	\$ 113,875	FY24
2	Academic & Student Affairs encumbrances and contract obligations	Obligated	\$ 49,293	\$ 49,293	\$ 49,293	\$ 49,293	FY24
3	Campus Facility Projects (in-process or enumerated) - office renovations, classroom updates, facility improvements, campus signage	Obligated	\$ 3,265,506	\$ 3,326,846	\$ 3,326,846	\$ 3,326,846	FY24
4	Fieldhouse Project	Obligated	\$ 1,214,960	\$ 1,214,960	\$ 1,214,960	\$ 1,214,960	FY24
5	Academic Affairs - graduate assistant, enrollment services support, Tableau renewal, Campus Logic renewal	Planned	\$ 383,420	\$ 383,420	\$ 20,000	\$ 383,420	FY24-FY26
6	Student Affairs initiatives - second year experience programing, conduct software and peer mentors	Planned	\$ 117,110	\$ 117,110	\$ 117,110	\$ 117,110	FY24
7	Diversity & Inclusion - training initiatives, speakers, TRIO consult	Planned	\$ 33,933	\$ 33,933	\$ 33,933	\$ 33,933	FY24
8	Athletics - equipment, team travel, professional development, post season, sports performance equipment	Planned	\$ 350,579	\$ 350,579	\$ 185,789	\$ 350,579	FY24-FY26
9	Cleary Center - building improvements & equipment	Planned	\$ 7,130	\$ 7,130	\$ 7,130	\$ 7,130	FY24
10	Administration & Finance initiatives - software renewal, police equipment, technology, terminal leave, land acquisition	Planned	\$ 620,374	\$ 620,374	\$ 420,374	\$ 620,374	FY24-FY26
11	Mitchell Hall Fieldhouse Renovation project	Planned	\$ 5,415,329	\$ 5,415,329	\$ 200,000	\$ 5,415,329	FY24-FY26
12	Campus utility expenses for March, April, & May 2022	Planned	\$ 335,261	\$ 335,261	\$ 335,261	\$ 335,261	FY24
13	College of Business Administration (CBA) - programming, J-Term support, graduate assistant support, faculty grant support	Planned	\$ 313,815	\$ 313,815	\$ 246,204	\$ 313,815	FY24-FY26

# UW-La Crosse FY 2023 Program Revenue Balances

## *General Operations*

14	Extended Learning programming and marketing, conference room and office furniture	Planned	\$ 14,726	\$ 14,726	\$ 14,726	\$ 14,726	FY24
15	College of Arts, Social Sciences and Humanities (CASSH) - music equipment, theatre productions	Planned	\$ 20,879	\$ 20,879	\$ 2,349	\$ 20,879	FY24-FY26
16	College of Science & Health (CSH) - Deans Distinguished Fellowships, extra section support, course development and redesign	Planned	\$ 26,095	\$ 26,095	\$ 26,095	\$ 26,095	FY24
17	University Staff Professional Development	Planned	\$ 934	\$ 934	\$ 934	\$ 934	FY24

Total \$ 12,283,219  
Obligated \$ 4,643,634  
Planned \$ 7,639,585

# UW-La Crosse FY 2023 Program Revenue Balances

## *General Operations*

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	Academic Affairs programming	\$ 12,512
2	School of Education programming	\$ 7,416
3	Administration & Finance initiatives	\$ 96,792
4	Indirect overhead accounts - departmental/individual	\$ 107,906
5	College of Arts, Social Sciences & Humanities (CASSH) programming and events	\$ 61,538
6	College of Science & Health (CSH) programs and events	\$ 34,903
Total		\$ 321,067

### Reserves

	Major Balance Grouping	FY23 Reserves Balance
1	Athletics operating reserve	\$ 34,999
2	Extended Learning to protect against program enrollment	\$ 303,906
3	Remedial Math - enrollment reserve	\$ 54,287
4	Medical Dosimetry - enrollment reserve	\$ 17,878
Total		\$ 411,070

# UW-La Crosse FY 2023 Program Revenue Balances

## *Other Unrestricted*

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

Obligated	\$ 21,677
Planned	18,873
Designated	136,683
Reserves	—
Undocumented	—
Total	<u>\$ 177,233</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Academic & Student Affairs encumbrances and contract obligations	Obligated	\$ 21,677	\$ 21,677	\$ 21,677	\$ 21,677	FY24
2	Scholarship support	Planned	\$ 18,873	\$ 18,873	\$ 18,873	\$ 18,873	FY24
		Total	\$ 40,550				
		Obligated	\$ 21,677				
		Planned	\$ 18,873				

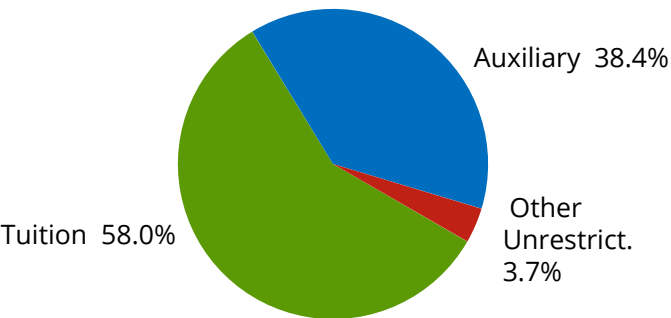
UW-La Crosse FY 2023 Program Revenue Balances  
*Other Unrestricted*

Designated Funds

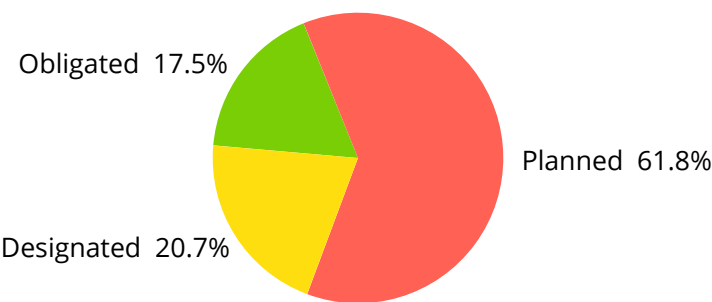
	Major Balance Grouping	FY23 Designated Balance
1	Graduate and Extended Learning programming and events	\$ 136,683

# UW-Oshkosh FY 2023 Program Revenue Balances

PR Balances by Category\*\*



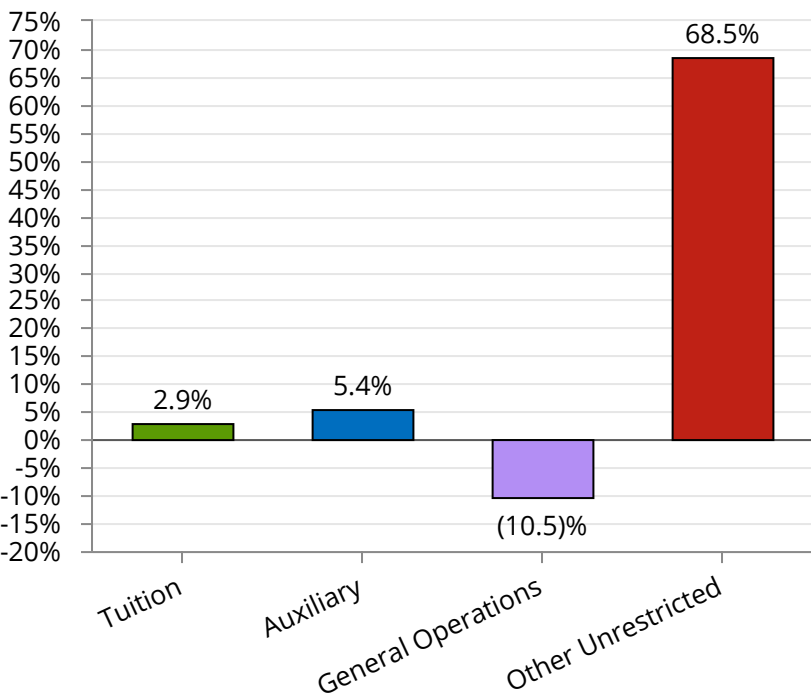
PR Balances by Commitment Level



## PR Balances Highlights

- UW-Oshkosh is required to report on other-unrestricted balances. All other unrestricted balances are below the 12% threshold.
- UW-Oshkosh’s total balances have decreased from \$20.2m, to \$7.6m (-63%) since FY22.
- In August 2023, the university announced significant actions it has or anticipates taking to address its structural deficit.

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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 535,019	\$ 791,999	\$ —	\$ —	\$ —	\$ 1,327,018
Planned	3,192,060	1,491,170	—	—	—	4,683,230
Designated	94,575	1,230,363	—	242,511	—	1,567,449
Reserves	—	—	—	—	—	—
Undocumented (Discretionary)	—	—	—	—	—	—
Subtotal	3,821,654	3,513,532	—	242,511	—	7,577,697
Negative Divisional Balances*	*	(983,804)	*	*	*	(983,804)
Total	\$ 3,821,654	\$ 2,529,728	\$ —	\$ 242,511	\$ —	\$ 6,593,893

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 16,789,470	\$ 1,886,921	\$ (2,947,654)	\$ 131,026	\$ (321,597)	\$ 15,538,166
FY2022-23	3,821,654	2,529,728	(1,367,282)	242,511	(81,019)	5,145,592
Change	(12,967,816)	642,807	1,580,372	111,485	240,578	(10,392,574)
	(77.2)%	34.1%	(53.6)%	85.1%	(74.8)%	(66.9)%
<b>Total Expenditures</b>						
FY2021-22	\$ 115,068,798	\$ 35,475,717	\$ 12,378,070	\$ 9,810,356	\$ 696,490	\$ 173,429,431
FY2022-23	130,057,676	46,827,767	13,064,903	353,796	763,219	191,067,361
Change	14,988,878	11,352,050	686,833	(9,456,560)	66,729	17,637,930
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	14.6%	5.3%	(23.8)%	1.3%	#	
FY2022-23	2.9%	5.4%	(10.5)%	68.5%	#	

\*\* 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-Oshkosh FY 2023 Program Revenue Balances

## *Other Unrestricted*

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

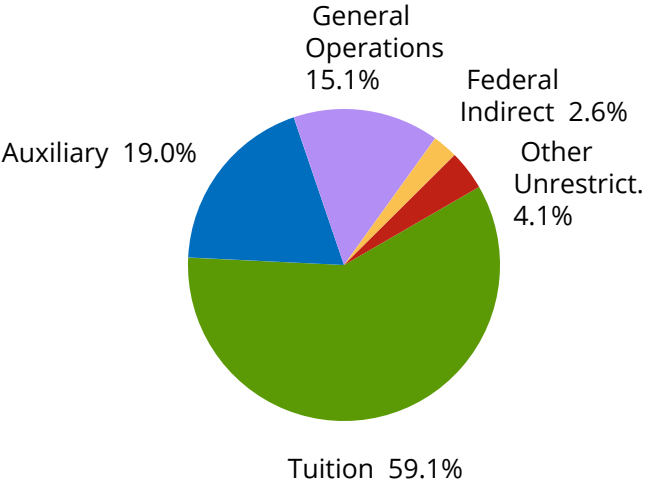
Obligated	\$ —
Planned	—
Designated	242,511
Reserves	—
Undocumented	—
Total	<u>\$ 242,511</u>

### Designated Funds

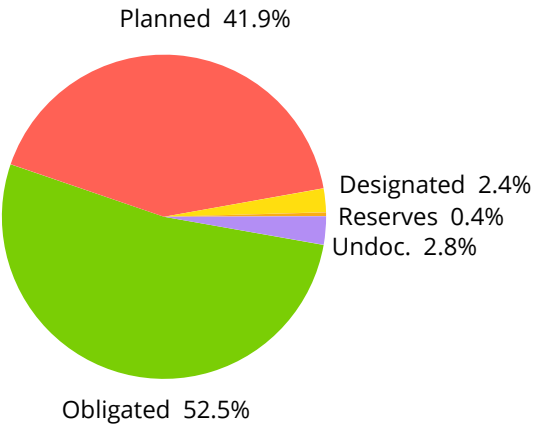
	Major Balance Grouping	FY23 Designated Balance
1	License Plate Scholarship Program	\$ 6,933
2	132 - Extension Non-Credit Program Receipts to apply to	\$ 235,578
	Total \$	242,511

# UW-Parkside FY 2023 Program Revenue Balances

PR Balances by Category\*\*



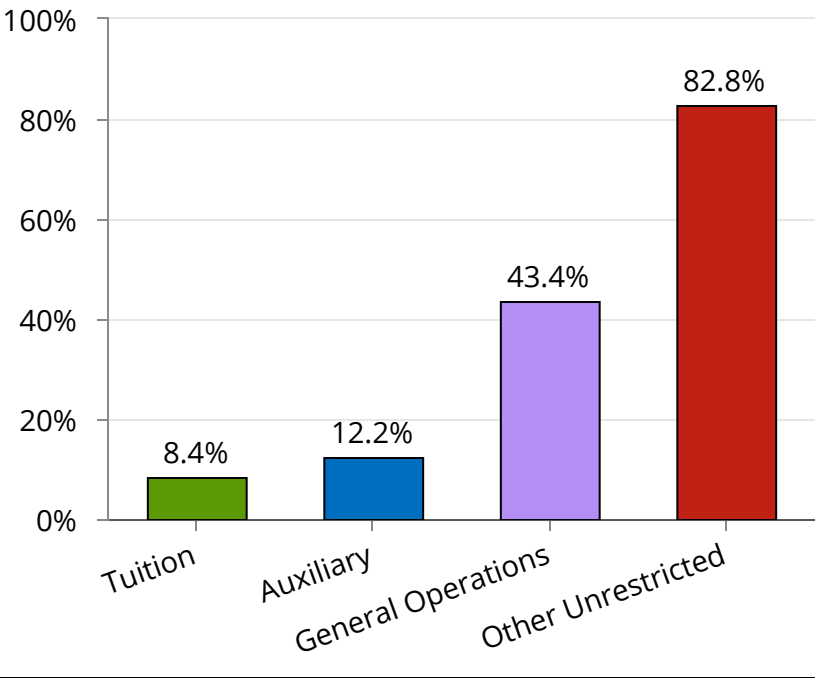
PR Balances by Commitment Level



## PR Balances Highlights

- UW-Parkside is required to report on all categories of unrestricted balances except tuition, which is below the 12% threshold.
- Tuition balances at UW-Parkside have decreased from \$10.8m to \$4.9m (-55%) since FY22.
- 94% of all unrestricted balances are obligated or planned.
- 29% of unrestricted balances are intended for debt service.

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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 1,101,754	\$ 2,657,543	\$ 1,009,295	\$ 121,304	\$ —	\$ 4,889,896
<b>Planned</b>	3,758,301	—	31,953	115,876	—	3,906,130
<b>Designated</b>	—	—	169,000	52,400	—	221,400
<b>Reserves</b>	—	—	35,017	—	—	35,017
<b>Undocumented (Discretionary)</b>	—	—	—	48,564	215,205	263,769
<b>Subtotal</b>	4,860,055	2,657,543	1,245,265	338,144	215,205	9,316,212
<b>Negative Divisional Balances*</b>	*	(1,093,433)	*	*	*	(1,093,433)
<b>Total</b>	\$ 4,860,055	\$ 1,564,110	\$ 1,245,265	\$ 338,144	\$ 215,205	\$ 8,222,779

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 10,794,648	\$ 3,433,799	\$ 1,777,096	\$ 440,514	\$ 216,952	\$ 16,663,009
FY2022-23	4,860,055	1,564,110	1,245,265	338,143	215,205	8,222,778
Change	(5,934,593)	(1,869,689)	(531,831)	(102,371)	(1,747)	(8,440,231)
	(55.0)%	(54.4)%	(29.9)%	(23.2)%	(0.8)%	(50.7)%
<b>Total Expenditures</b>						
FY2021-22	\$ 55,122,293	\$ 8,640,876	\$ 2,114,662	\$ 4,272,127	\$ 105,512	\$ 70,255,470
FY2022-23	57,955,391	12,818,334	2,867,410	408,413	87,972	74,137,520
Change	2,833,098	4,177,458	752,748	(3,863,714)	(17,540)	3,882,050
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	19.6%	39.7%	84.0%	10.3%	#	
FY2022-23	8.4%	12.2%	43.4%	82.8%	#	

\*\* 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-Parkside FY 2023 Program Revenue Balances

## *Auxiliary Operations*

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

Obligated	\$ 2,657,543
Planned	—
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 2,657,543</u>

### Obligated and Planned Funds

Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1 1 Year of Debt Service	Obligated	\$ 2,657,543	\$ 2,657,543	\$ 2,657,543	\$ 2,657,543	FY24
	Total	\$ 2,657,543				
	Obligated	\$ 2,657,543				
	Planned	\$ —				

### Negative Divisional Balances

Division	FY23 Balance
1 Sports & Activities - Gavin	\$ (857,436)
2 Unit-Wide Accounts	\$ (233,296)
3 Finance & Admin - Menke	\$ (2,700)
Total	\$ (1,093,432)

# UW-Parkside FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 1,009,295
Planned	31,953
Designated	169,000
Reserves	35,017
Undocumented	—
Total	<u>\$ 1,245,265</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Charter School	Obligated	\$ 20,250	\$ 20,250	\$ 20,250	\$ 20,250	FY24
2	Honorlock Software	Obligated	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	FY24
3	Hypothesis Programming Software	Obligated	\$ 4,298	\$ 12,894	\$ 4,298	\$ 12,894	FY24-26
4	Turnitin Detection Software	Obligated	\$ 5,987	\$ 18,868	\$ 5,987	\$ 18,868	FY24-26
5	Link-Systems International, Inc. (Net Tutor)	Obligated	\$ 7,563	\$ 7,563	\$ 7,563	\$ 7,563	FY24
6	AVI Systems Inc.(Yuja)	Obligated	\$ 79,862	\$ 79,862	\$ 79,862	\$ 79,862	FY24
7	NC State Authorization Reciprocity Agreements	Obligated	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	FY24
8	Distance Education - Salary commitments - Staff	Obligated	\$ 441,818	\$ 981,795	\$ 441,818	\$ 981,795	FY24-26
9	Distance Education - S&E - UW System Charges	Obligated	\$ 256,750	\$ 770,250	\$ 256,750	\$ 770,250	FY24-26
10	Stryder Corp (Handshake)	Obligated	\$ 19,500	\$ 32,500	\$ 6,500	\$ 32,500	FY24-26
11	Advantage Design Group (Orientation Platform)	Obligated	\$ 5,692	\$ 5,692	\$ 5,692	\$ 5,692	FY24
12	Everything but the Mime, Inc	Obligated	\$ 11,075	\$ 11,075	\$ 11,075	\$ 11,075	FY24
13	First Year Excellence Speaker & Orientation Staff	Obligated	\$ 103,100	\$ 103,100	\$ 103,100	\$ 103,100	FY24
14	Orientation Program Expenses (June-September)	Obligated	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	FY24
15	Pike River Monitoring / Root River Environmental Community Education Center (REC) operations	Planned	\$ 1,349	\$ 1,349	\$ 1,349	\$ 1,349	FY24
16	Waukesha Water Sampling / Waukesha Macroinvertebrate / Waukesha Fish Sampling/ Waukesha Monitoring Equip/ Admin Fee-Waukesha Water	Planned	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	FY24

# UW-Parkside FY 2023 Program Revenue Balances

## *General Operations*

17	Faculty/Staff Conference Travel & Development / Exercise Science Lab Repairs and Upgrades / Marketing of Sport Management Program / Marketing of Exercise Science/Kinesiology Program	Planned	\$ 17,539	\$ 17,539	\$ 2,500	\$ 17,539	FY24-FY26
18	Greenhouse / Medical Mice/ Outdoor Lab Account	Planned	\$ 815	\$ 815	\$ 815	\$ 815	FY24
19	Regional Materials and Manufacturing Network	Planned	\$ 6,950	\$ 6,950	\$ 6,950	\$ 6,950	FY24

Total \$ 1,041,248

Obligated \$ 1,009,295

Planned \$ 31,953

## Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Distance Education - Salary - Professional Development	\$ 50,000
2	Distance Education - S&E - additional operational costs	\$ 44,000
3	Student Staff for 2023-24 Orientation	\$ 25,000
4	First Year Programming	\$ 50,000
Total \$		169,000

## Reserve Funds

Major Balance Grouping		FY23 Reserve Balance
1	Additional Staffing Needs	\$ 35,017

# UW-Parkside FY 2023 Program Revenue Balances

## *Other Unrestricted*

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

Obligated	\$ 121,304
Planned	115,876
Designated	52,400
Reserves	—
Undocumented	48,564
Total	<u>\$ 338,144</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Accountant II Position	Obligated	\$ 26,727	\$ 26,727	\$ 26,727	\$ 26,727	FY24
2	Communications Specialist Position & Recruitment	Obligated	\$ 36,021	\$ 36,021	\$ 36,021	\$ 36,021	FY24
3	Youth Program Assistant & Instructor	Obligated	\$ 6,720	\$ 6,720	\$ 6,720	\$ 6,720	FY24
4	Event and Marketing Assistant (Internship)	Obligated	\$ 28,348	\$ 28,348	\$ 28,348	\$ 28,348	FY24
5	EQ and CQ Hybrid Training Development & Instruction	Obligated	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	FY24
6	Stamats Communications	Obligated	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	FY24
7	UPCEA Solar Conference	Obligated	\$ 1,509	\$ 1,509	\$ 1,509	\$ 1,509	FY24
8	Black Rocket STEM Camps	Obligated	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	FY24
9	Educational Testing Consultants-Math Bridge	Obligated	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	FY24
10	Educational Testing Consultants-ACT	Obligated	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	FY24
11	Zoho-Customer Relationship Management Software	Obligated	\$ 4,104	\$ 4,104	\$ 4,104	\$ 4,104	FY24
12	Council for Adult and Experiential Learning Conference	Planned	\$ 8,837	\$ 8,837	\$ 8,837	\$ 8,837	FY24
13	UPCEA Annual National Conference	Planned	\$ 6,464	\$ 6,464	\$ 6,464	\$ 6,464	FY24
14	University of Wisconsin Extended Campus Statewide Program Mgr	Planned	\$ 946	\$ 946	\$ 946	\$ 946	FY24
15	Computer Replacement	Planned	\$ 7,045	\$ 7,045	\$ 7,045	\$ 7,045	FY24
16	Standing Fans for Office	Planned	\$ 160	\$ 160	\$ 160	\$ 160	FY24
17	Milwaukee Women's Leadership Membership	Planned	\$ 249	\$ 249	\$ 249	\$ 249	FY24

# UW-Parkside FY 2023 Program Revenue Balances

## *Other Unrestricted*

18	Society of Human Resources Management Racine & Kenosha Area	Planned	\$ 175	\$ 175	\$ 175	\$ 175	FY24
19	Office Supplies	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY24
20	New Programming Expenses	Planned	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	FY24

Total \$ 237,180  
 Obligated \$ 121,304  
 Planned \$ 115,876

### Designated

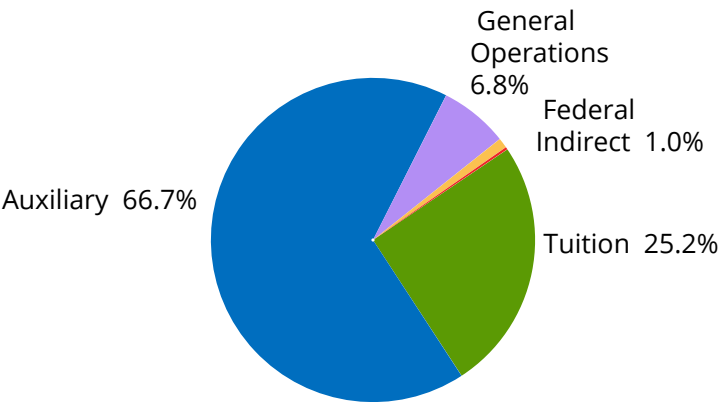
Major Balance Grouping		FY23 Designated Balance
1	Continuing Education Departmental Student/Salary & Fringe	\$ 35,400
2	General Professional Development	\$ 17,000
Total \$		52,400

### Undocumented

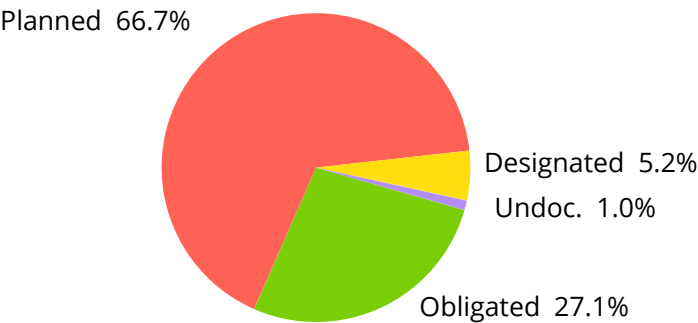
Major Balance Grouping		FY23 Undocumented Balance
1	Available Funds	\$ 48,564

# UW-Platteville FY 2023 Program Revenue Balances

PR Balances by Category\*\*



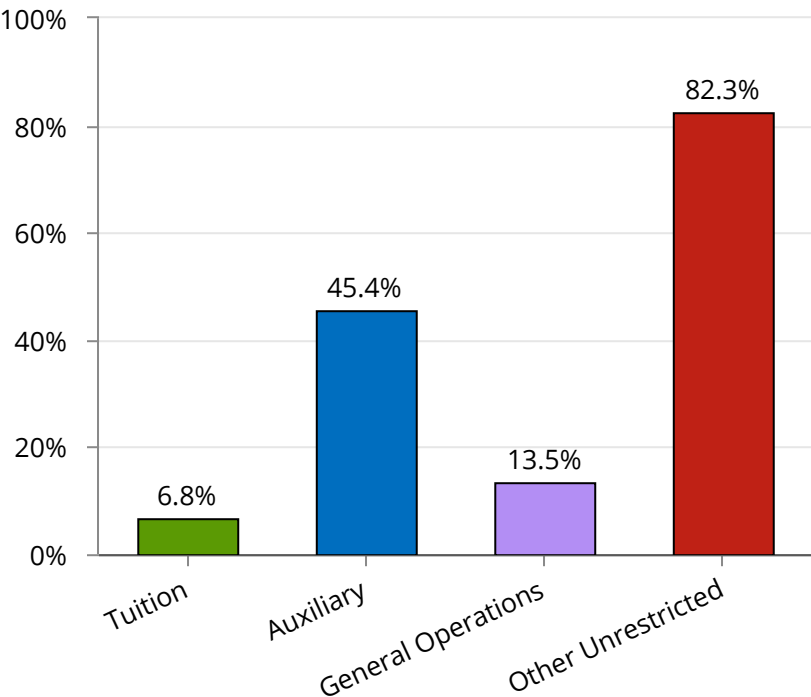
PR Balances by Commitment Level



## PR Balances Highlights

- UW-Platteville is required to report on all categories of unrestricted balances except tuition, which is below the 12% threshold.
- Tuition balances at UW-Platteville have decreased from \$9.5m to \$6m (-37%) since FY22.
- 94% of total unrestricted balances are either obligated or planned.
- 25% of auxiliary balances are intended to cover a portion of the structural deficit.

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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 313,978	\$ 6,037,299	\$ 50,885	\$ —	\$ —	\$ 6,402,162
<b>Planned</b>	5,255,928	8,803,565	1,554,365	1,595	123,096	15,738,549
<b>Designated</b>	350,012	801,643	9,630	56,279	—	1,217,564
<b>Reserves</b>	9,899	—	—	—	—	9,899
<b>Undocumented (Discretionary)</b>	29,449	90,311	—	—	114,525	234,285
<b>Subtotal</b>	5,959,266	15,732,818	1,614,880	57,874	237,621	23,602,459
<b>Negative Divisional Balances*</b>	*	—	*	*	*	—
<b>Total</b>	\$ 5,959,266	\$ 15,732,818	\$ 1,614,880	\$ 57,874	\$ 237,621	\$ 23,602,459

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 9,520,360	\$ 16,752,094	\$ 1,565,334	\$ (15,729)	\$ 157,745	\$ 27,979,804
FY2022-23	5,959,266	15,732,818	1,614,879	57,875	237,621	23,602,459
Change	(3,561,094)	(1,019,276)	49,545	73,604	79,876	(4,377,345)
	(37.4)%	(6.1)%	3.2%	(468.0)%	50.6%	(15.6)%
<b>Total Expenditures</b>						
FY2021-22	\$ 84,978,431	\$ 25,935,029	\$ 10,474,454	\$ 6,725,705	\$ 118,851	\$ 128,232,470
FY2022-23	87,258,171	34,664,146	11,926,969	70,329	149,433	134,069,048
Change	2,279,740	8,729,117	1,452,515	(6,655,376)	30,582	5,836,578
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	11.2%	64.6%	14.9%	(0.2)%	#	
FY2022-23	6.8%	45.4%	13.5%	82.3%	#	

\*\* 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-Platteville FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 6,037,299
Planned	8,803,565
Designated	801,643
Reserves	—
Undocumented	90,311
Total	<u>\$ 15,732,818</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Open Purchase Orders	Obligated	\$ 275,123	\$ 275,123	\$ 275,123	\$ 275,123	FY24
2	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	FY24
3	One year debt service on Residence Halls, Dining facilities, Parking lots and Athletic & Recreation Facilities	Obligated	\$ 3,289,392	\$ 5,506,612	\$ 5,506,612	\$ 5,506,612	FY24
4	Planned spending in excess of revenues for Dining Operations	Planned	\$ 642,801	\$ 2,657,300	\$ —	\$ 2,657,300	FY26
5	Planned spending in excess of revenues for Pioneer Activity Center	Planned	\$ 488,259	\$ 699,500	\$ 218,100	\$ 699,500	FY24-FY26
6	Planned spending in excess of revenues for allocable segregated fees	Planned	\$ 312,146	\$ 312,146	\$ 191,254	\$ 312,146	FY24-FY26
7	Planned spending in excess of revenues for Athletic Facilities	Planned	\$ 99,800	\$ 99,800	\$ 47,000	\$ 99,800	FY24-FY26
8	Planned spending in excess of revenues for Intercollegiate Athletics	Planned	\$ 96,500	\$ 96,500	\$ 65,700	\$ 96,500	FY24-FY26
9	Planned spending in excess of revenues for Transportation Fees	Planned	\$ 195,743	\$ 196,943	\$ 58,581	\$ 196,943	FY24-FY26
10	Planned spending in excess of revenues for Student Health & Counseling	Planned	\$ 353,500	\$ 353,500	\$ 22,600	\$ 353,500	FY24-FY26
11	Planned spending in excess of revenues for Textbook Rental	Planned	\$ 400,000	\$ 400,000	\$ 200,000	\$ 400,000	FY24-FY26
12	Planned spending in excess of revenues for Printing Services Center	Planned	\$ 35,730	\$ 35,730	\$ 16,273	\$ 35,730	FY24-FY26
13	Planned spending on furniture, lighting controls and other facility projects in the Markee Pioneer Student Center	Planned	\$ 545,000	\$ 545,000	\$ 385,000	\$ 545,000	FY24-FY26
14	Planned spending in excess of revenues for Markee Pioneer Student Center	Planned	\$ 323,345	\$ 396,400	\$ 93,100	\$ 396,400	FY24-FY26

# UW-Platteville FY 2023 Program Revenue Balances

## Auxiliary Operations

15	Planned parking lot maintenance projects	Planned	\$ 737,600	\$ 737,600	\$ 64,800	\$ 737,600	FY24-FY26
16	Planned spending in excess of revenues for parking lot maintenance projects	Planned	\$ 487,470	\$ 870,826	\$ 266,842	\$ 870,826	FY24-FY26
17	Planned spending in excess of revenues for Event Services	Planned	\$ 48,400	\$ 48,400	\$ —	\$ 48,400	FY25-FY26
18	Planned spending in excess of revenues for Harry Nohr Gallery	Planned	\$ 6,400	\$ 6,400	\$ 400	\$ 6,400	FY24-FY26
19	Planned spending in excess of revenues for Intramurals	Planned	\$ 18,600	\$ 18,600	\$ 5,000	\$ 18,600	FY24-FY26
20	Planned spending in excess of revenues for Outdoor Recreation & Recreation Facility Uses	Planned	\$ 32,900	\$ 32,900	\$ 10,900	\$ 32,900	FY24-FY26
21	Planned spending in excess of revenues for Municipal Services	Planned	\$ 32,200	\$ 32,200	\$ 6,500	\$ 32,200	FY24-FY26
22	Planned spending towards structural deficit for FY24 for Dining, Residence Life, Textbooks, and Misc	Planned	\$ 3,947,171	\$ 3,947,171	\$ 3,947,171	\$ 3,947,171	FY24

Total \$ 14,840,864

Obligated \$ 6,037,299

Planned \$ 8,803,565

## Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Event Services - Seg Fees	\$ 215,148
2	Allocable Segregated Fees	\$ 211,442
3	Athletic Facilities - Seg Fees	\$ 61,747
4	Health & Counseling Services - Seg Fees	\$ 37,587
5	Special Course Fees	\$ 28,956
6	Branch Campus Seg Fees	\$ 246,763
Total \$		801,643

# UW-Platteville FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Undocumented Funds

Major Balance Grouping		FY23 Undocumented Balance
1	Dining Services, Textbook Rental, Miscellaneous	\$ 90,311

# UW-Platteville FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 50,885
Planned	1,554,365
Designated	9,630
Reserves	—
Undocumented	—
Total	<u>\$ 1,614,880</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 50,885	\$ 50,885	\$ 50,885	\$ 50,885	FY24
2	3-year spending in excess of revenue in HTCP	Planned	\$ 116,513	\$ 116,513	\$ 36,353	\$ 116,513	FY24-FY26
3	HTCP Delay in implmenting new software package	Planned	\$ 265,024	\$ 265,024	\$ 265,024	\$ 265,024	FY24
4	3-year spending in excess of revenue in Career Day- Career Center	Planned	\$ 345,946	\$ 404,837	\$ 130,873	\$ 404,837	FY24- FY26
5	3-year spending in excess of revenue in Registrar's Office	Planned	\$ 137,534	\$ 137,534	\$ 43,617	\$ 137,534	FY24-FY26
6	Planned spending for IT Services- City of Platteville	Planned	\$ 54,964	\$ 197,338	\$ 55,138	\$ 197,338	FY24- FY26
7	3-year spending in excess of revenue in International Programs	Planned	\$ 43,600	\$ 43,600	\$ 43,600	\$ 43,600	FY24-FY26
8	Funds expected to use for Chancellor Investiture	Planned	\$ 169,188	\$ 169,188	\$ 169,188	\$ 169,188	FY24
9	Planned spending towards structural deficit for FY24	Planned	\$ 421,596	\$ 421,596	\$ 421,596	\$ 421,596	FY24

Total \$ 1,605,250

Obligated \$ 50,885

Planned \$ 1,554,365

UW-Platteville FY 2023 Program Revenue Balances

*General Operations*

Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Remaining balance of General Operations	\$ 9,630

# UW-Platteville FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

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

Obligated	\$ —
Planned	1,595
Designated	56,279
Reserves	—
Undocumented	—
Total	<u>\$ 57,874</u>

### Obligated and Planned Funds

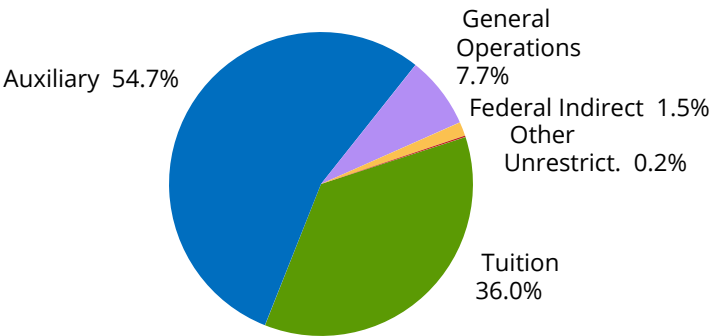
Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1 UWP License Plate Scholarship	Planned	1,595	2,000	2,000	2,000	FY24

### Designated Funds

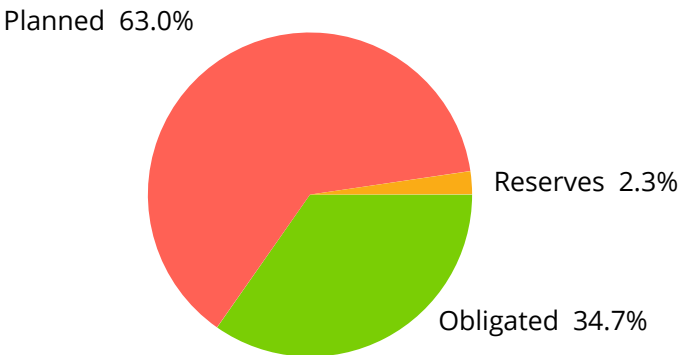
Major Balance Grouping	FY23 Designated Balance
1 Remaining balance of Extension Non-Credit Program Receipts	\$ 56,279

# UW-River Falls FY 2023 Program Revenue Balances

PR Balances by Category\*\*



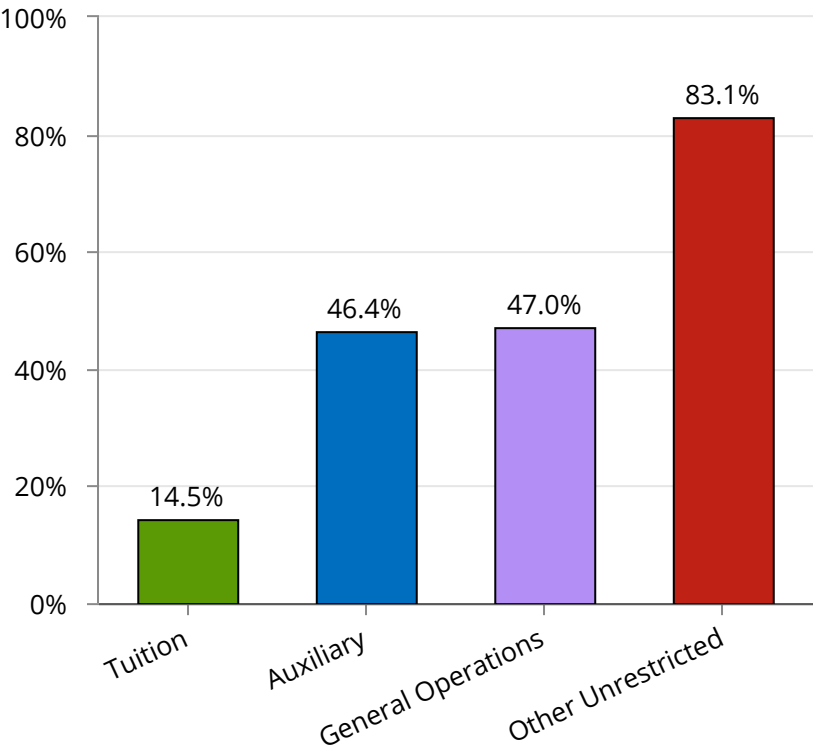
PR Balances by Commitment Level



## PR Balances Highlights

- UW-River Falls is required to report on all categories of unrestricted balances.
- 98% of total unrestricted balances are reported as obligated or planned.
- Nearly 31% of auxiliary balances are intended for debt service.

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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
Obligated	\$ 1,948,077	\$ 7,511,177	\$ 103,180	\$ —	\$ —	\$ 9,562,434
Planned	7,337,497	7,541,115	2,012,191	41,900	404,487	17,337,190
Designated	—	—	—	—	—	—
Reserves	631,000	—	—	—	—	631,000
Undocumented (Discretionary)	—	—	—	4,188	—	4,188
Subtotal	9,916,574	15,052,292	2,115,371	46,088	404,487	27,534,812
Negative Divisional Balances*	*	—	*	*	*	—
Total	\$ 9,916,574	\$ 15,052,292	\$ 2,115,371	\$ 46,088	\$ 404,487	\$ 27,534,812

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	17,058,636	15,457,582	1,853,285	39,574	403,977	\$ 34,813,054
FY2022-23	9,916,574	15,052,293	2,115,371	46,088	404,487	27,534,813
Change	(7,142,062)	(405,289)	262,086	6,514	510	(7,278,241)
	(41.9)%	(2.6)%	14.1%	16.5%	0.1%	(20.9)%
<b>Total Expenditures</b>						
FY2021-22	63,060,697	25,232,719	3,528,768	4,607,207	230,788	\$ 96,660,179
FY2022-23	68,484,282	32,432,438	4,497,918	55,464	152,109	105,622,211
Change	5,423,585	7,199,719	969,150	(4,551,743)	(78,679)	8,962,032
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	27.1%	61.3%	52.5%	0.9%	#	
FY2022-23	14.5%	46.4%	47.0%	83.1%	#	

\*\* 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-River Falls FY 2023 Program Revenue Balances

## *Tuition*

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

Obligated	\$ 1,948,077
Planned	7,337,497
Designated	—
Reserves	631,000
Undocumented	—
Total	<u>\$ 9,916,574</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Rodli Hall office renovations DFD project 23D2A and 23D2E	Obligated	\$ 179,000	\$ 179,000	\$ 63,700	\$ 179,000	FY24-25
2	Approved encumbrances: classroom furniture, technology, marketing, buildings and grounds equipment, facilities projects	Obligated	\$ 709,678	\$ 709,678	\$ 709,678	\$ 709,678	FY24
3	Start up sports: Varsity Baseball/Men's Soccer	Obligated	\$ 353,000	\$ 353,000	\$ 353,000	\$ 353,000	FY24
4	Freshwater Collaboration Pilot Program	Obligated	\$ 17,324	\$ 17,324	\$ 17,324	\$ 17,324	FY24
5	Ignite Grant-Gruetzing and Kehoe	Obligated	\$ 39,646	\$ 39,646	\$ 39,646	\$ 39,646	FY24
6	BOR Diversity Award	Obligated	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	FY24
7	Wisconsin System Launch Grant-Marnell	Obligated	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	FY24

# UW-River Falls FY 2023 Program Revenue Balances

## Tuition

8	Academic Staff Excel Award	Obligated	\$ 7,929	\$ 7,929	\$ 7,929	\$ 7,929	FY24
9	Custodial and grounds staff salary increase, along with retention increases	Obligated	\$ 631,000	\$ 631,000	\$ 631,000	\$ 631,000	FY24
10	Fostering Success-Falcon Links	Planned	\$ 48,336	\$ 48,336	\$ 48,336	\$ 48,336	FY24
11	Marketing: Digital marketing campaign, billboards, consultants and student graphic design position	Planned	\$ 499,414	\$ 499,414	\$ 499,414	\$ 499,414	FY24
12	Student recruitment scholarship initiative	Planned	\$ 301,900	\$ 301,900	\$ 301,900	\$ 301,900	FY24
13	Predesign Cap, central heating	Planned	\$ 90,600	\$ 90,600	\$ 90,600	\$ 90,600	FY24
14	Ag Science Feasibility Study	Planned	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	FY23-FY25
15	Campus facilities projects: Dairy Pilot plant	Planned	\$ 91,796	\$ 91,796	\$ 91,796	\$ 91,796	FY24
16	North Hall- replace Carpet: Math/Journalism	Planned	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	FY24
17	Davee Library- replace carpet: ovt document area	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY24
18	Concrete sidewalk between library/Ag. Science Buildings	Planned	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	FY24
19	Estimated tuition decline due to decreasing enrollment	Planned	\$ 2,664,800	\$ 2,664,800	\$ 2,664,800	\$ 2,664,800	FY24
20	Dairy Innovation Hub	Planned	\$ 1,203,957	\$ 1,203,957	\$ 1,203,957	\$ 1,203,957	FY24
21	Aspire program - increase success of students who are under-represented minorities and/or low income and first generation students.	Planned	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	FY24
22	Falcon Promise Projects/Differential Tuition	Planned	\$ 948,957	\$ 948,957	\$ 948,957	\$ 948,957	FY24
23	EAB-Student Success Navigate Software	Planned	\$ 115,059	\$ 115,059	\$ 115,059	\$ 115,059	FY24
24	Summer bridge program to support freshman students transition to college successfully. Supplies, salaries for events and programs	Planned	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY24
25	Continuing Education: Salary and fringes for Associate Director and Outreach Specialist. Budget reduction	Planned	\$ 757,678	\$ 927,900	\$ 309,300	\$ 927,900	FY24

Total \$ 9,285,574

Obligated \$ 1,948,077

Planned \$ 7,337,497

## Reserves

UW-River Falls FY 2023 Program Revenue Balances

*Tuition*

	Major Balance Grouping	FY23 Reserves Balance
1	Campus reserves for general tuition	\$ 631,000

# UW-River Falls FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 7,511,177
Planned	7,541,115
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 15,052,292</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Auxiliary debt service for FY23: Child Care, Parking, Residence Halls, Student Center, Dining, Rec Center, and Student Success Center	Obligated	\$ 4,635,102	\$ 4,635,102	\$ 4,635,102	\$ 4,635,102	FY24
2	Res Hall upgrades including: Electrical replacement and emergency generator Project	Obligated	\$ 2,806,000	\$ 2,806,000	\$ 2,806,000	\$ 2,806,000	FY24
3	Campus network infrastructure upgrade costs	Obligated	\$ 70,075	\$ 70,075	\$ 70,075	\$ 70,075	FY24
4	Res. Hall upgrades: Furniture, water softener replacement, cooling valve replacement, rollershades, mattresses, wireless access points, carpeting and lighting	Planned	\$ 3,544,688	\$ 4,726,662	\$ 1,993,286	\$ 4,726,662	FY24-26
5	University Center: Furniture, card access system, redesign of involvement center and operations area, hill stabilization, steam pit repairs and replacements	Planned	\$ 1,165,217	\$ 1,165,217	\$ 839,000	\$ 1,165,217	FY24-26
6	Sports Facility projects upgrades and replacements	Planned	\$ 1,088,551	\$ 1,567,646	\$ 324,800	\$ 1,567,646	FY24-26
7	Campus parking lots: resurface and holding pond dredging	Planned	\$ 586,684	\$ 713,742	\$ 335,000	\$ 713,742	FY24-26
8	Staff Development, Software, Salary and Fringe	Planned	\$ 551,620	\$ 665,000	\$ 425,000	\$ 665,000	FY24-26
9	Davee Library textbook purchases, furniture, & electronic resources	Planned	\$ 604,355	\$ 675,000	\$ 604,355	\$ 675,000	FY24-26

Total \$ 15,052,292  
Obligated \$ 7,511,177  
Planned \$ 7,541,115

# UW-River Falls FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 103,180
Planned	2,012,191
Designated	—
Reserves	—
Undocumented	—
Total	<u>\$ 2,115,371</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Moving degree audit software to the Cloud	Obligated	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	FY24
2	Heartland Firepower upgrade	Obligated	\$ 61,180	\$ 61,180	\$ 61,180	\$ 61,180	FY24
3	Estimated tuition decline due to decreasing enrollment	Planned	\$ 1,028,713	\$ 1,028,713	\$ 1,028,713	\$ 1,028,713	FY24
4	Service Centers: Salaries & fringe for accounting & purchasing positions	Planned	\$ 420,500	\$ 420,500	\$ 163,000	\$ 420,500	FY24-26
5	Camp/clinic staff salaries and fringe. Facility rentals, team equipment, meals	Planned	\$ 220,927	\$ 220,927	\$ 220,927	\$ 220,927	FY24
6	Strengths training, Career Leadership Collective ASPIRE training, EMBARK , National Alumni Career Mobility Survey, Career Competency Initiatives, STEM Career Trek, and Career Leadership Collective Mastermind Training	Planned	\$ 122,546	\$ 122,546	\$ 122,546	\$ 122,546	FY24
7	Registrars office: graduation expenses, student salaries, and professional development	Planned	\$ 79,559	\$ 79,559	\$ 42,000	\$ 79,559	FY24-25
8	Purchase a box truck and shelving	Planned	\$ 88,824	\$ 88,824	\$ 60,000	\$ 88,824	FY24-25
9	Academic building wireless install and portion of UMWare renewal fee	Planned	\$ 22,509	\$ 22,509	\$ 22,509	\$ 22,509	FY24
10	Admissions: Summer orientation event and supplies, student salaries	Planned	\$ 28,613	\$ 28,613	\$ 28,613	\$ 28,613	FY24

Total \$ 2,115,371  
Planned \$ 2,012,191  
Obligated \$ 103,180

# UW-River Falls FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

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

Obligated	\$ —
Planned	41,900
Designated	—
Reserves	—
Undocumented	4,188
Total	<u>\$ 46,088</u>

### Obligated and Planned Funds

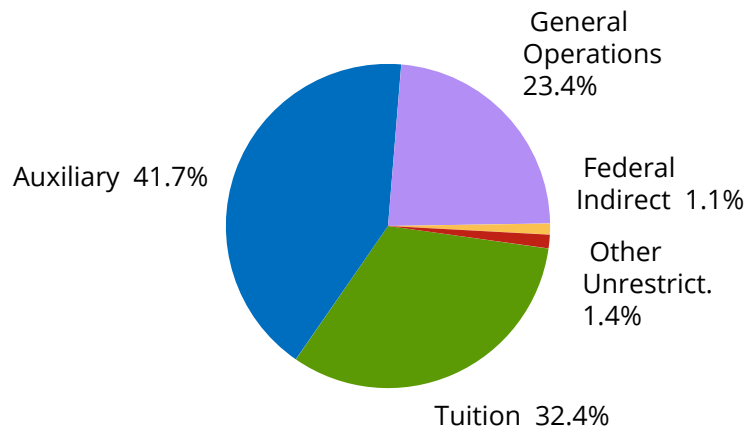
	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Salaries and fringe for continuing ed staff	Planned	10,900	10,900	10,900	10,900	FY24
2	Annual conference attendance, travel expenses, program supplies, salary and fringe for part time business consultant	Planned	31,000	31,000	31,000	31,000	FY24
	Total		41,900				
	Obligated		—				
	Planned		41,900				

### Undocumented Funds

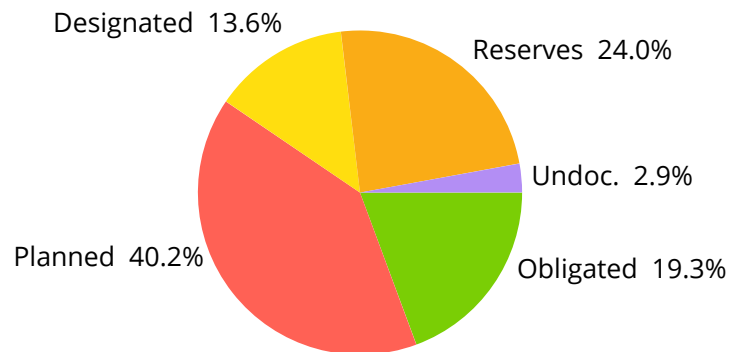
	Major Balance Grouping	FY23 Undocumented Balance
1	Unplanned use for license plate scholarship program	4,188

# UW-Stevens Point FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



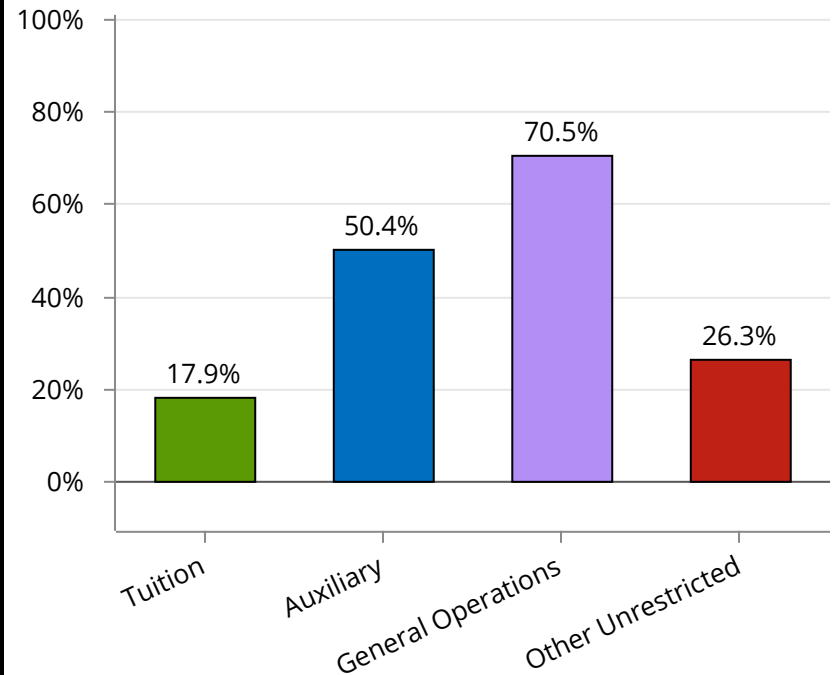
**PR Balances by Commitment Level**



## PR Balances Highlights

- UW-Stevens Point is required to report on all categories of unrestricted balances.
- Total unrestricted balances have changed by less than 1% since FY22.
- 60% of total unrestricted balances is reported as obligated or planned.
- 34% of auxiliary balances is intended for debt service.

**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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 1,969,078	\$ 9,024,684	\$ 177,351	\$ 92,025	\$ —	\$ 11,263,138
<b>Planned</b>	8,943,589	9,820,156	3,875,760	506,390	233,498	23,379,393
<b>Designated</b>	—	2,375,095	5,546,711	—	—	7,921,806
<b>Reserves</b>	7,310,493	2,203,501	4,043,620	127,037	297,189	13,981,840
<b>Undocumented (Discretionary)</b>	641,242	844,708	—	71,550	107,752	1,665,252
<b>Subtotal</b>	18,864,402	24,268,144	13,643,442	797,002	638,439	58,211,429
<b>Negative Divisional Balances*</b>	*	(2,869)	*	*	*	(2,869)
<b>Total</b>	\$ 18,864,402	\$ 24,265,275	\$ 13,643,442	\$ 797,002	\$ 638,439	\$ 58,208,560

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 20,788,587	\$ 26,881,109	\$ 9,476,467	\$ 527,839	\$ 534,330	\$ 58,208,332
FY2022-23	18,864,402	24,265,275	13,643,442	797,002	638,439	58,208,560
Change	(1,924,185)	(2,615,834)	4,166,975	269,163	104,109	228
	(9.3)%	(9.7)%	44.0%	51.0%	19.5%	—%
<b>Total Expenditures</b>						
FY2021-22	\$ 95,958,508	\$ 34,055,257	\$ 13,423,981	\$ 9,560,481	\$ 242,225	\$ 153,240,452
FY2022-23	105,172,367	48,155,705	19,343,963	3,034,585	111,596	175,818,216
Change	9,213,859	14,100,448	5,919,982	(6,525,896)	(130,629)	22,577,764
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	21.7%	78.9%	70.6%	5.5%	#	
FY2022-23	17.9%	50.4%	70.5%	26.3%	#	

\*\* 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-Stevens Point FY 2023 Program Revenue Balance Tuition

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

Obligated	\$ 1,969,078
Planned	8,943,589
Designated	—
Reserves	7,310,493
Undocumented	641,242
Total	<u>\$ 18,864,402</u>

## Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	All Divisions - Purchase orders encumbered at fiscal year-end	Obligated	\$ 722,130	\$ 722,130	\$ 722,130	\$ 722,130	FY24
2	University-Wide - Relocation and renovation costs associated with the Albertson Hall capital project	Obligated	\$ 1,195,995	\$ 1,195,995	\$ 400,000	\$ 1,195,995	FY24-FY26
3	Student Affairs - Diversity and College Access - LEAD Summer Bridge Program activity	Obligated	50953	\$ 50,953	\$ 50,953	\$ 50,953	FY24
4	University-Wide - PV solar arrays	Planned	\$ 1,600,000	\$ 1,600,000	\$ —	\$ 1,600,000	FY25
5	University-Wide - HelioCampus support	Planned	\$ 375,000	\$ 375,000	\$ 125,000	\$ 375,000	FY24-FY26
6	University-Wide - Anticipated unbudgeted student scholarships	Planned	\$ 1,000,000	\$ 1,000,000	\$ —	\$ 1,000,000	FY25
7	University-Wide - Student Health and Wellness project support	Planned	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	FY24
8	University-Wide - Anticipated FY24 and FY25 branch campus tuition shortfall	Planned	\$ 1,896,547	\$ 1,896,547	\$ 915,429	\$ 1,896,547	FY24-FY25
9	University-Wide - Collaborative Online Associate of Arts and Sciences Degree FY24 costs	Planned	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363	FY24
10	Marketing and Enrollment - Marketing - UW System funds for recruitment/ marketing	Planned	\$ 27,644	\$ 27,644	\$ 27,644	\$ 27,644	FY24
11	Marketing and Enrollment - Marketing - TTC - The College Tour	Planned	\$ 127,675	\$ 127,675	\$ 127,675	\$ 127,675	FY24
12	Marketing and Enrollment - Financial Aid - Ben Lawton Minority Grant	Planned	\$ 60,965	\$ 60,965	\$ 60,965	\$ 60,965	FY24
13	All Divisions - UW System Grant Funded programs and research	Planned	\$ 156,159	\$ 156,159	\$ 156,159	\$ 156,159	FY24

# UW-Stevens Point FY 2023 Program Revenue Balance

## *Tuition*

14	All Divisions - UW Stevens Point Funded professional development and research awards	Planned	\$ 44,354	\$ 44,354	\$ 44,354	\$ 44,354	FY24
15	Academic Affairs - Continuing Education - Marketing, personnel and other designated program expenses related to the Collaborative programs	Planned	\$ 84,528	\$ 87,079	\$ 87,079	\$ 87,079	FY24
16	College of Letters and Science - Computing and New Media Technologies - Supplies	Planned	\$ 10,882	\$ 10,882	\$ 10,882	\$ 10,882	FY24
17	College of Letters and Science - Dean's Office - Capital Improvements	Planned	\$ 33,398	\$ 33,622	\$ 33,622	\$ 33,622	FY24
18	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	\$ 284,564	\$ 284,564	\$ 142,282	\$ 284,564	FY24-FY25
19	College of Letters and Science - World Languages and Literature - Collaborative Language Program expenses	Planned	\$ 22,605	\$ 22,605	\$ 22,605	\$ 22,605	FY24
20	College of Letters and Sciences - Biology - Collaborative Program Funds	Planned	\$ 8,149	\$ 8,149	\$ 8,149	\$ 8,149	FY24
21	College of Professional Studies - Instructional related capital improvement projects	Planned	\$ 99,756	\$ 99,756	\$ 99,756	\$ 99,756	FY24
22	College of Fine Arts & Communication - Dean's office - School of Design & Communication Spray Booth	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY24

Total \$ 10,912,667

Planned \$ 8,943,589

Obligated \$ 1,969,078

# UW-Stevens Point FY 2023 Program Revenue Balance Tuition

## Reserves

Major Balance Grouping		FY23 Reserves Balance
1	University-Wide - Reserve held for fluctuations in campus utility costs	\$ 556,547
2	University-Wide - Reserve held for fluctuations in enrollment	\$ 2,462,131
3	University-Wide - Reserve held for possible deferred maintenance projects across campus	\$ 2,500,000
4	College of Letters and Sciences - Dean's Office - Collaborative Revenue	\$ 60,943
5	College of Professional Studies - Cost Recovery Programs-Divisional Amount to be used for Unforeseen Needs for cost recovery programs- program closures, low enrollments, program discontinuations in addition to new program developments	\$ 1,664,772
6	College of Natural Resources - College of Natural Resources Office - Cost Recovery Program Reserves	\$ 66,100
Total		\$ 7,310,493

## Undocumented

Major Balance Grouping		FY23 Undocumented Balance
1	University-Wide - Initiatives for academic programming	\$ 326,960
2	Student Affairs - Advanced Opportunity Grant and Summer Bridge Program	\$ 17,131
3	College of Professional Studies - Collaborative program development, summer instruction expenses, and course redesigns	\$ 163,915
4	College of Fine Arts and Communication - Unforeseen departmental needs	\$ 15
5	College of Natural Resources - Masters in Natural Resources program updates and new program development	\$ 133,221
Total		\$ 641,242

# UW-Stevens Point FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 9,024,684
Planned	9,820,156
Designated	2,375,095
Reserves	2,203,501
Undocumented	844,708
Total	<u>\$ 24,268,144</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	All Divisions - Purchase orders encumbered at fiscal year-end	Obligated	\$ 645,874	\$ 645,874	\$ 645,874	\$ 645,874	FY24
2	Student Affairs - Dean of Students - Maxient contract renewal	Obligated	\$ 5,150	\$ 5,150	\$ 5,150	\$ 5,150	FY24
3	Student Affairs - Dean of Students - Judicial Educator Renewal	Obligated	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	FY24
4	Student Affairs - Fiscal Year 2024 Debt Service	Obligated	\$ 8,061,655	\$ 8,061,655	\$ 8,061,655	\$ 8,061,655	FY24
5	Student Affairs - Textbook Rental - January - June 2023 management fees not yet paid	Obligated	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371	FY24
6	Business Affairs - Parking Services - FY24 Debt Service	Obligated	\$ 295,334	\$ 312,644	\$ 312,644	\$ 312,644	FY24
7	College of Professional Studies - School of Health Sciences and Wellness - Communicative Disorders - Funds are applied to tuition accounts upon admission completion for FY24 school year	Obligated	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	FY24
8	University-Wide - Start-up fund for expansion of distance education programming	Planned	\$ 1,000,000	\$ 1,000,000	\$ 250,000	\$ 1,000,000	FY24-FY26
9	University-Wide - Unbudgeted graduate recruitment coordinator position for distance education	Planned	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	FY24
10	University-Wide - Former Matriculation Fee balance to be used to help fund commencement costs	Planned	\$ 89,000	\$ 89,000	\$ 89,000	\$ 89,000	FY24
11	University-Wide - Student scholarship support	Planned	\$ 172,409	\$ 172,409	\$ 172,409	\$ 172,409	FY24
12	Student Affairs - Planned use of balances based on FY24 operations and budget planning	Planned	\$ 1,499,986	\$ 1,499,986	\$ 1,499,986	\$ 1,499,986	FY24

# UW-Stevens Point FY 2023 Program Revenue Balances

## *Auxiliary Operations*

13	Student Affairs - Campus Activities and Student Engagement - Office maintenance project	Planned	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	FY24
14	Student Affairs - Campus Activities and Student Engagement - Office, meeting room, and equipment purchases	Planned	\$ 71,825	\$ 71,825	\$ 71,825	\$ 71,825	FY24
15	Student Affairs - Fitness and Recreation - Diving board and cash registers	Planned	\$ 11,406	\$ 11,406	\$ 11,406	\$ 11,406	FY24
16	Student Affairs - Health and Wellness Addition Project and for furnishing and fixtures	Planned	\$ 2,417,416	\$ 2,417,416	\$ 2,133,000	\$ 2,417,416	FY24-FY25
17	Student Affairs - Student Government Association - New Track Project	Planned	\$ 3,289,092	\$ 4,000,000	\$ —	\$ 4,000,000	FY25
18	Student Affairs - Student Government Association - Compost Auger	Planned	\$ 31,390	\$ 31,390	\$ 31,390	\$ 31,390	FY24
19	Student Affairs - Student Government Association - Solar Battery	Planned	\$ 380	\$ 380	\$ 380	\$ 380	FY24
20	Student Affairs - Student Affairs Office - Design cost for 4th Avenue Utility Project (38% PR allocation) in addition to planned seg fee revenue collections	Planned	\$ 190,000	\$ 281,200	\$ 281,200	\$ 281,200	FY24
21	Student Affairs - Counseling - Unbudgeted personnel expenses	Planned	\$ 38,698	\$ 38,698	\$ 38,698	\$ 38,698	FY24
22	Student Affairs - Conference and Events -Unbudgeted student staff expenses	Planned	\$ 24,480	\$ 24,480	\$ 24,480	\$ 24,480	FY24
23	Student Affairs - Conference and Events - Association of Collegiate Conference and Events Directors - International membership, office and event supplies	Planned	\$ 8,411	\$ 8,411	\$ 8,411	\$ 8,411	FY24
24	Student Affairs - Health Services - Vitals Machines	Planned	\$ 13,662	\$ 13,662	\$ 13,662	\$ 13,662	FY24
25	Student Affairs - Child Care - Replacement student employee room furniture and laptops	Planned	\$ 10,059	\$ 10,059	\$ 10,059	\$ 10,059	FY24
26	Student Affairs - Child Care - Delzell kitchen and other facility improvements	Planned	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	FY24
27	Student Affairs - Child Care - Unbudgeted personnel expenses	Planned	\$ 12,964	\$ 12,964	\$ 12,964	\$ 12,964	FY24
28	Business Affairs - Financial Operations - Upcoming demolition of Student Services building	Planned	\$ 300,000	\$ 300,000	\$ —	\$ 300,000	FY26
29	Business Affairs - Facility Services - Dump truck for Grounds Services	Planned	\$ 76,269	\$ 76,269	\$ —	\$ 76,269	FY25-FY27
30	Business Affairs - Facility Services - Planned use of balances in FY24 for operations and facility related capital equipment	Planned	\$ 51,682	\$ 51,682	\$ 51,682	\$ 51,682	FY24
31	University College - Wausau - movable equipment, main building renovation	Planned	\$ 207,602	\$ 207,602	\$ —	\$ 207,602	FY25-FY27
32	University College - Wausau - Sound board replacement	Planned	\$ 27,195	\$ 27,195	\$ 27,195	\$ 27,195	FY24
33	University College - Marshfield - Fitness equipment	Planned	\$ 12,285	\$ 12,285	\$ 12,285	\$ 12,285	FY24
34	University College - Marshfield - Bass clarinet	Planned	\$ 2,686	\$ 2,686	\$ 2,686	\$ 2,686	FY24
35	College of Professional Studies - School of Health Care Professionals - Communicative Disorders - Unbudgeted Audiology student stipends	Planned	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	FY24

# UW-Stevens Point FY 2023 Program Revenue Balances

## Auxiliary Operations

36	College of Professional Studies - School of Health Sciences and Wellness - Communicative Disorders - Planned projects for clinic lobby sign and student workroom computers	Planned	\$ 20,121	\$ 20,121	\$ 20,121	\$ 20,121	FY24
37	College of Professional Studies - School of Health Sciences and Wellness - Communicative Disorders - Planned projects for clinic	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY24
38	College of Natural Resources - Center for Watershed Science and Education - Equipment replacement	Planned	\$ 15,438	\$ 15,438	\$ —	\$ 15,438	FY25-FY27

Total \$ 18,844,840

Obligated \$ 9,024,684

Planned \$ 9,820,156

## Designated Funds

Division		FY23 Designated Balance
1	University-Wide - For auxiliary-related capital needs	\$ 209,470
2	Student Affairs - Fiscal Year 2025	\$ 2,165,490
3	University College - Tutoring-Learning Center - Student wages to support tutoring	\$ 135
Total \$		2,375,095

# UW-Stevens Point FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Reserve Funds

	Division	FY23 Reserve Balance
1	University-Wide - Held to supplement New Student Fee income to support units as needed	\$ 146,896
2	University-Wide - Held to support distance education growth initiative infrastructure in case of enrollment decline	\$ 678,498
3	Marketing and Enrollment - Marketing - Balance to be used for undetermined equipment needs within Print and Design	\$ 41,390
4	Student Affairs - Dean of Students - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 39,481
5	Student Affairs - Campus Activities and Student Engagement - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 34,649
6	Student Affairs - Text Rental - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 322,926
7	Student Affairs - Student Government Association - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstance	\$ 50,000
8	Student Affairs - Counseling - Unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 50,350
9	Student Affairs - Conference and Events - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstance	\$ 4,500
10	Student affairs - Child Care - Unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 41,204
11	Student Affairs - Student Affairs Office - Unexpected declines and fluctuations in revenue, emergencies and unforeseen circumstances	\$ 65,000
12	Business Affairs - Potential enrollment declines	\$ 300,000
13	University College - Wausau - For unexpected emergencies or unforeseen circumstances	\$ 38,791
14	University College - Wausau - For unexpected declines and fluctuations to segregated fee revenue	\$ 77,010
15	University College - Marshfield - For unexpected emergencies or unforeseen circumstances	\$ 41,241
16	University College - Marshfield - For unexpected declines and fluctuations to segregated fee revenue	\$ 80,930
17	University College - Office of International Education - Study Abroad Program Operations Reserve	\$ 84,588
18	Information Technology - Support for Network Communication Infrastructure	\$ 106,047
Total		\$ 2,203,501

# UW-Stevens Point FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Undocumented Funds

Division		FY23 Undocumented Balance
1	Marketing and Enrollment - Various divisional initiatives not yet determined or not yet fully developed	\$ 1,401
2	Business Affairs - Various divisional initiatives not yet determined or not yet fully developed	\$ 457,346
3	University College - Various divisional initiatives not yet determined or not yet fully developed	\$ 5,068
4	Academic Affairs - Various divisional initiatives not yet determined or not yet fully developed	\$ 117,451
5	Information Technology - Various divisional initiatives not yet determined or not yet fully developed	\$ 202,976
6	College of Letters and Science - Various divisional initiatives not yet determined or not yet fully developed	\$ 22,408
7	College of Professional Studies - Various divisional initiatives not yet determined or not yet fully developed	\$ 20,019
8	College of Fine Arts & Communication - Various divisional initiatives not yet determined or not yet fully developed	\$ 18,039
Total		\$ 844,708

### Negative Divisional Balances

Division		FY23 Balance
1	College Of Natural Resources	\$ (2,869)

# UW-Stevens Point FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 177,351
Planned	3,875,760
Designated	5,546,711
Reserves	4,043,620
Undocumented	—
Total	<u>\$ 13,643,442</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	All Divisions - Purchase orders encumbered at fiscal year-end	Obligated	\$ 95,757	\$ 95,757	\$ 95,757	\$ 95,757	FY24
2	Student Affairs - Counseling - Madison placement testing chargeback	Obligated	\$ 68,510	\$ 68,510	\$ 68,510	\$ 68,510	FY24
3	College of Natural Resources - Wisconsin Forestry Center - Unbudgeted personnel expenses	Obligated	\$ 13,084	\$ 13,084	\$ 13,084	\$ 13,084	FY24
4	University-Wide - Student scholarship support	Planned	\$ 1,027,591	\$ 1,027,591	\$ 1,027,591	\$ 1,027,591	FY24
5	University-Wide - System IT Assessments support	Planned	\$ 176,838	\$ 176,838	\$ 176,838	\$ 176,838	FY24
6	University-Wide - Student name buys	Planned	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	FY24
7	Executive Office - UW System student initiatives	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY24
8	Executive Office - Strategic plan implementation tools, professional development, and consulting services	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY24
9	Executive Office - Under-represented minority student support initiatives	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY24
10	Executive Office - Enhancing the student experience for the greatest impact	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY24
11	Executive Office - Inclusive Excellence Summit	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY24
12	Executive Office - Employee appreciation initiatives	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY24
13	Executive Office - Student Recruitment Initiatives	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY24
14	Executive Office - Faculty and staff co-sponsorships	Planned	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	FY24
15	Student Affairs - Dean of Students - Planned use of balances based on FY24 operations and budget planning	Planned	\$ 8,919	\$ 8,919	\$ 8,919	\$ 8,919	FY24

# UW-Stevens Point FY 2023 Program Revenue Balances

## *General Operations*

16	Student Affairs - Campus Activities and Student Engagement - 2 Laptop Computers	Planned	\$ 4,323	\$ 4,323	\$ 4,323	\$ 4,323	FY24
17	Student Affairs - Health and Wellness Addition Project, 16A1T, for furnishing and fixtures	Planned	\$ 63,242	\$ 63,242	\$ —	\$ 63,242	FY25
18	Student Affairs - Counseling - Purchase 8 chairs for testing room	Planned	\$ 3,588	\$ 3,588	\$ 3,588	\$ 3,588	FY24
19	Student Affairs - Counseling - Painting Delzell 304	Planned	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	FY24
20	Student Affairs - Conference and Events - Marketing materials for events	Planned	\$ 3,919	\$ 3,919	\$ 3,919	\$ 3,919	FY24
21	Student Affairs - Conference and Events - Decoration storage	Planned	\$ 1,365	\$ 1,365	\$ 1,365	\$ 1,365	FY24
22	Business Affairs - Sustainability - Promotional materials and professional development	Planned	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	FY24
23	Business Affairs - Financial Operations - Planned use of balances related to student scholarships	Planned	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	FY24
24	Business Affairs - Financial Operations - Unbudgeted personnel expenses	Planned	\$ 43,368	\$ 43,368	\$ 43,368	\$ 43,368	FY24
25	Business Affairs - Police - Patrol room upgrade	Planned	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	FY24
26	Business Affairs - Police - Dispatch radios	Planned	\$ 7,716	\$ 7,716	\$ 7,716	\$ 7,716	FY24
27	Business Affairs - Police - Replacement of squad vehicle and outfitting	Planned	\$ 52,952	\$ 52,952	\$ 52,952	\$ 52,952	FY24
28	University College - Wausau - Sound board replacement	Planned	\$ 20,000	\$ 47,195	\$ 47,195	\$ 47,195	FY24
29	University College - Library - Replace worn and damaged library book trucks	Planned	\$ 10,909	\$ 10,909	\$ 10,909	\$ 10,909	FY24
30	Academic Affairs - Registrar's Office - Project Manager for strategic planning and expenses related to strategic initiatives	Planned	\$ 171,919	\$ 171,919	\$ 86,000	\$ 171,919	FY24-FYF5
31	College of Letters and Science - Biology - Planned spending of fund balances for FY24 program operations.	Planned	\$ 10,832	\$ 10,832	\$ 10,832	\$ 10,832	FY24
32	College of Letters and Science - Chemistry - Planned spending of fund balances for FY24 program operations.	Planned	\$ 17,097	\$ 17,097	\$ 17,097	\$ 17,097	FY24
33	College of Letters and Science - NADF - Planned spending of fund balances for FY24 program operations.	Planned	\$ 40,881	\$ 40,881	\$ 40,881	\$ 40,881	FY24
34	College of Letters and Science - English - Planned spending of fund balances for FY24 program operations.	Planned	\$ 60,866	\$ 60,866	\$ 60,866	\$ 60,866	FY24
35	College of Letters and Science - Math - Planned spending of fund balances for FY24 program operations.	Planned	\$ 230,276	\$ 230,276	\$ 230,276	\$ 230,276	FY24
36	College of Letters and Science - Physics - Planned spending of fund balances for FY24 program operations.	Planned	\$ 15,408	\$ 15,408	\$ 15,408	\$ 15,408	FY24
37	College of Professional Studies - Facility improvement projects	Planned	\$ 156,997	\$ 156,997	\$ 156,997	\$ 156,997	FY24
38	College of Professional Studies - Unbudgeted summer personnel expenses	Planned	\$ 35,475	\$ 35,475	\$ 35,475	\$ 35,475	FY24

# UW-Stevens Point FY 2023 Program Revenue Balances

## General Operations

39	College of Fine Arts & Communication - Music - Scholarships for 2023-2024 Academic Year awarding	Planned	\$ 63,250	\$ 63,250	\$ 63,250	\$ 63,250	FY24
40	College of Fine Arts & Communication - Theatre & Dance - Royalty fees, production support, and student scholarships	Planned	\$ 64,000	\$ 64,000	\$ 52,000	\$ 64,000	FY24-FY25
41	College of Natural Resources - College of Natural Resources Office - Purchase vehicles	Planned	\$ 114,029	\$ 114,029	\$ —	\$ 114,029	FY25-FY27
42	College of Natural Resources - College of Natural Resources Office - Remodel Trainer Natural Resource Building East Lobby	Planned	\$ 125,000	\$ 125,000	\$ —	\$ 125,000	FY25-FY28
43	College of Natural Resources - Coop Fish - Purchase truck	Planned	\$ 45,476	\$ 45,476	\$ —	\$ 45,476	FY26
44	College of Natural Resources - Planned used of balances based on FY24 operations and budget plan and additional unbudgeted student personnel expenses	Planned	\$ 399,440	\$ 399,440	\$ 399,440	\$ 399,440	FY24
45	College of Natural Resources - Center for Watershed Science and Education - Laboratory Renovation	Planned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY24
46	College of Natural Resources - Center for Watershed Science and Education - Equipment Replacement	Planned	\$ 165,469	\$ 1,583,684	\$ 364,500	\$ 1,583,684	FY24-28
47	College of Natural Resources - Paper Science and Chemical Engineering - Equipment purchases	Planned	\$ 34,694	\$ 34,694	\$ 34,694	\$ 34,694	FY24
48	College of Natural Resources - Paper Science and Chemical Engineering - Purchase Hurcules sample holder and dispenser	Planned	\$ 834	\$ 834	\$ 834	\$ 834	FY24
49	College of Natural Resources - Schmeeckle - Phase 3 Solar Panel Array Project	Planned	\$ 29,971	\$ 29,971	\$ 29,971	\$ 29,971	FY24
50	College of Natural Resources - Schmeeckle - Ecological Restoration Project	Planned	\$ 14,148	\$ 14,148	\$ 14,148	\$ 14,148	FY24
51	College of Natural Resources - Wisconsin Center for Environmental Education - Renovation of Trainer Natural Resources 110	Planned	\$ 160,000	\$ 160,000	\$ —	\$ 160,000	FY26-FY28
52	College of Natural Resources - Wisconsin Forestry Center - Purchase of Commercial drone system for sight inspection	Planned	\$ 39,849	\$ 39,849	\$ 39,849	\$ 39,849	FY24
53	College of Natural Resources - Wisconsin Forestry Center - 2024 planned travel expense form	Planned	\$ 20,004	\$ 20,004	\$ 20,004	\$ 20,004	FY24
54	College of Natural Resources - Wisconsin Forestry Center - Equipment purchases	Planned	\$ 18,715	\$ 20,800	\$ 20,800	\$ 20,800	FY24

Total \$ 4,053,111  
Obligated \$ 177,351  
Planned \$ 3,875,760

# UW-Stevens Point FY 2023 Program Revenue Balances

## General Operations

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	University-Wide - Revenue from energy improvement projects, termination of Perkins loan program, and overhead charges assessed for: energy improvement projects, institutional loan program, and other strategic initiatives	\$ 3,268,029
2	Executive Office - Revenue from closure of bank accounts for: strategic initiatives and programming support	\$ 305,054
3	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	\$ 439,096
4	Student Affairs - Revenue from program fees, hair stylist, bank contract, athletic varsity fee, ticket sales, sport camps, team fundraising and Wisconsin Department of Children and Families for: student conduct sanction courses, student programming, sport camps, low income families childcare assistance, and auxiliary debt service and deficit reduction.	\$ 694,590
5	University College - Revenue from placement testing, ticket sales and athletics camps for: tuition shortfall and basketball club	\$ 55,454
6	Academic Affairs - Revenue from collaborative programs and memberships dues for: Provost to fund new initiatives including a mental health initiative. Funds will also be used to transition initiatives for unsuccessful collaborative. Continuing Education - supporting operations of salaries and fringe	\$ 173,075
7	College of Letters and Science - Dean - Revenue from programming, lab manuals, fines for breakage and fees for: Maintenance and purchase of COLS printers, World Languages and Literature, Geography/Geology, History and Philosophy - Program Expenses	\$ 42,383
8	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, professional development, scholarships, classroom remodeling	\$ 378,350
9	College of Natural Resources - Revenue from lodging and facility use, event programming, sale of supplies and fleet vehicle, and laboratory analysis services for: Dean's suite remodel, laboratories and watercraft inspection supplies, and salary and fringe until grant is secured	\$ 190,680
Total		\$ 5,546,711

# UW-Stevens Point FY 2023 Program Revenue Balances

## General Operations

### Reserves

	Major Balance Grouping	FY23 Reserves Balance
1	University-Wide - Held for tuition or other revenue shortfalls or to address structural deficits	\$ 1,465,000
2	University-Wide - For any campus financial emergencies or opportunities that arise	\$ 1,759,178
3	Student Affairs - Dean of Students - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 3,081
4	Student Affairs - Conference and Events - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 725
5	Student Affairs - Counseling - Unexpected declines and fluctuations in revenue, emergencies, and unforeseen circumstances	\$ 50,000
6	Student Affairs - Campus Activities and Student Engagement - New programming initiatives and unexpected expenses	\$ 44,411
7	Business Affairs - Facilities repair/replacement; capital equipment repair/replacement; campus emergencies	\$ 62,512
8	University College - Wausau - Held for potential tuition shortfall and student support	\$ 20,743
9	University College - Marshfield - held for potential tuition shortfall	\$ 24,437
10	University College - Tutoring-Learning Center - Cover student wages in case of declines and fluctuations to revenue	\$ 44,937
11	University College - University College - Expenses that arise due to relocation during building construction	\$ 62,570
12	College of Natural Resources - College of Natural Resources Office - contingency funds for Aquatic Biomonitoring laboratory manager	\$ 92,933
13	College of Natural Resources - Coop Fish - Contingency funds for Molecular Conservation Genetics Laboratory manager	\$ 84,377
14	College of Natural Resources - Paper Science - Unplanned equipment repair, purchases	\$ 6,663
15	College of Natural Resources - Schmeeckle - Unanticipated emergency building/trail maintenance; unexpected reduction in funding sources	\$ 109,156
16	College of Natural Resources - Wisconsin Center for Environmental Education - fund four months salary and fringe in case of loss of WI K-12 Energy Education program; Four months salary and fringe in case of loss of LEAF - WI K-12 Forestry Education Program Funding	\$ 142,958
17	College of Natural Resources - Wisconsin Forestry Center - Forestry Education and Development Initiative - Reserve for Academic Staff in case of loss of grant funding	\$ 69,939
Total \$		4,043,620

# UW-Stevens Point FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

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

Obligated	\$ 92,025
Planned	506,390
Designated	—
Reserves	127,037
Undocumented	71,550
Total	<u>797,002</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Academic Affairs Continuing Education Unbudgeted personnel Exp	Obligated	\$ 6,652	\$ 6,652	\$ 6,652	\$ 6,652	FY24
2	Academic Affairs – Continuing Education - Invoiced conference and event programming expenses	Obligated	\$ 5,132	\$ 5,132	\$ 5,132	\$ 5,132	FY24
3	Academic Affairs – Continuing Education - Upcoming conference and event programming expense contracts	Obligated	\$ 74,366	\$ 74,366	\$ 74,366	\$ 74,366	FY24
4	College of Natural Resources - Lakes - Lake Leaders programming	Obligated	\$ 5,875	\$ 5,875	\$ 5,875	\$ 5,875	FY24
5	Marketing and Enrollment- Financial Aid- License Plate Scholarship; carry over to award student the scholarship dollars in the next year	Planned	\$ 11,354	\$ 11,354	\$ 11,354	\$ 11,354	FY24
6	Academic Affairs – Continuing Education-Replacement copier for Nelson Hall	Planned	\$ 7,194	\$ 7,194	\$ 7,194	\$ 7,194	FY24
7	Academic Affairs Restore staffing and services Office of Institutional Research & Effectiveness	Planned	\$ 216,359	\$ 216,359	\$ 125,000	\$ 216,359	FY24-FY25
8	Academic Affairs - Continuing Education - Upcoming conference and event programming planned expenses	Planned	\$ 271,483	\$ 271,483	\$ 271,483	\$ 271,483	FY24
		Total	598,415				
		Obligated	92,025				
		Planned	506,390				

# UW-Stevens Point FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

### Reserved Funds

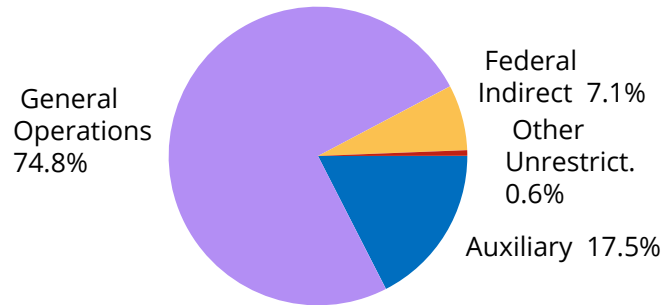
	Major Balance Grouping	FY23 Reserve Balance
1	College of Natural Resources - Fund four months of operations in case of loss of Shoreland grant funding and cover publication and conference expenditures in case of financial shortfalls	\$ 127,037

### Undocumented Funds

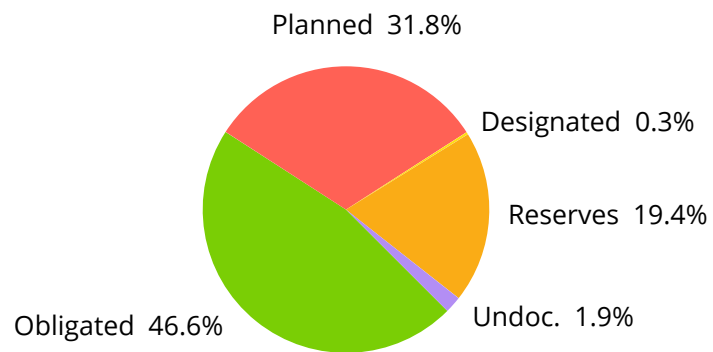
	Major Balance Grouping	FY23 Undocumented Balance
1	Academic Affairs - Continuing Education - Unforeseen departmental needs	\$ 71,550

# UW-Stout FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



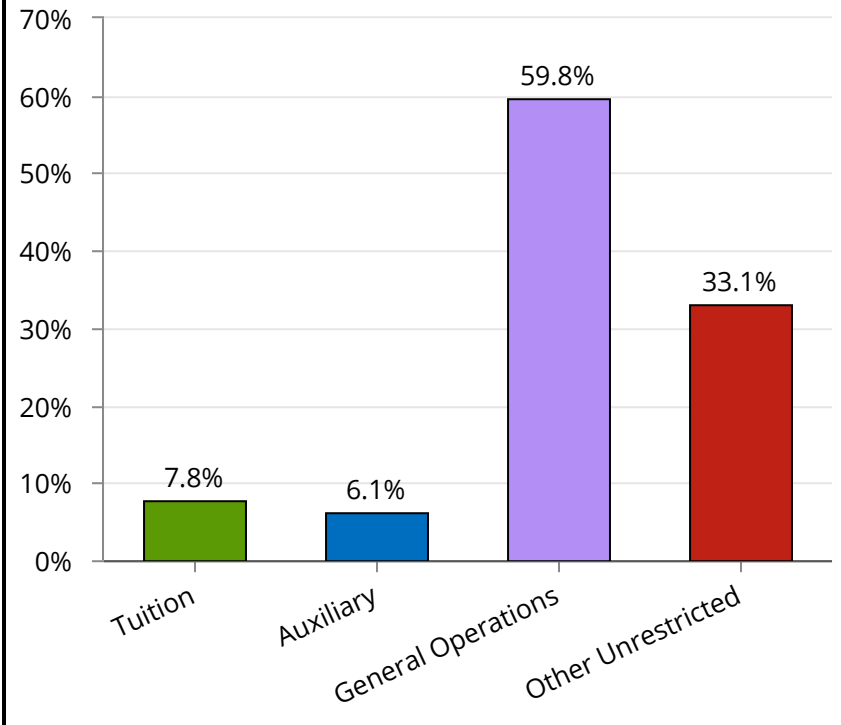
**PR Balances by Commitment Level**



## PR Balances Highlights

- UW-Stout is required to report on general operations and other-unrestricted. All other unrestricted balances are below the 12% threshold.
- Total balances at UW-Stout have decreased from \$32.7m to \$28.7m (-12%) since FY22.
- 78% of total unrestricted balances are categorized as either 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-Stout FY 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 587,913	\$ 9,548,567	\$ 3,263,412	\$ 3,500	\$ 559	\$ 13,403,951
<b>Planned</b>	1,755,578	—	6,893,882	—	491,488	9,140,948
<b>Designated</b>	—	—	—	75,426	—	75,426
<b>Reserves</b>	4,244,088	379,310	927,225	14,027	18,755	5,583,405
<b>Undocumented (Discretionary)</b>	—	—	—	—	541,047	541,047
<b>Subtotal</b>	6,587,579	9,927,877	11,084,519	92,953	1,051,849	28,744,777
<b>Negative Divisional Balances*</b>	*	(7,334,239)	*	*	*	(7,334,239)
<b>Total</b>	\$ 6,587,579	\$ 2,593,638	\$ 11,084,519	\$ 92,953	\$ 1,051,849	\$ 21,410,538

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 9,061,848	\$ 3,106,377	\$ 11,491,943	\$ 161,813	\$ 1,139,719	\$ 24,961,700
FY2022-23	6,587,579	2,593,638	11,084,519	92,953	1,051,849	21,410,538
Change	(2,474,269)	(512,739)	(407,424)	(68,860)	(87,870)	(3,551,162)
	(27.3)%	(16.5)%	(3.5)%	(42.6)%	(7.7)%	(14.2)%
<b>Total Expenditures</b>						
FY2021-22	\$ 80,997,323	\$ 30,821,012	\$ 19,853,842	\$ 7,236,781	\$ 299,671	\$ 139,208,629
FY2022-23	84,881,764	42,555,359	18,544,509	280,545	375,095	146,637,272
Change	3,884,441	11,734,347	(1,309,333)	(6,956,236)	75,424	7,428,643
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	11.2%	10.1%	57.9%	2.2%	#	
FY2022-23	7.8%	6.1%	59.8%	33.1%	#	

\*\* 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-Stout FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 3,263,412
Planned	6,893,882
Designated	—
Reserves	927,225
Undocumented	—
Total	<u>\$ 11,084,519</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	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	FY24
2	Marketing Support Plan	Planned	\$ 925,233	\$ 907,121	\$ 907,121	\$ 907,121	FY24
3	Staffing Support-Various Areas	Planned	\$ 1,668,707	\$ 1,668,707	\$ 1,668,707	\$ 1,668,707	FY24
4	Scholarship Funding	Planned	\$ 1,800,587	\$ 1,800,587	\$ 664,000	\$ 1,800,587	FY24-26
5	Lab Updates	Planned	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	FY24
6	Student/Staff Services Support	Planned	\$ 465,576	\$ 465,576	\$ 465,576	\$ 465,576	FY24
7	Software Support	Planned	\$ 491,477	\$ 491,477	\$ 491,477	\$ 491,477	FY24
8	Athletic Entrance Funding	Planned	\$ 1,342,302	\$ 2,000,000	\$ —	\$ 2,000,000	FY27

Total \$ 10,157,294

Obligated \$ 3,263,412

Planned \$ 6,893,882

**UW-Stout FY 2023 Program Revenue Balances**  
***General Operations***

Reserve Funds	
Division	FY23 Reserve Balance
1 Reserves per UW-Stout Policy	\$ 927,225

# UW-Stout FY 2023 Program Revenue Balances

## Other Unrestricted

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

Obligated	\$ 3,500
Planned	—
Designated	75,426
Reserves	14,027
Undocumented	—
Total	<u>\$ 92,953</u>

### Obligated and Planned Funds

Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1 Open Purchase Orders	Obligated	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	FY24
	Total \$	3,500				
	Obligated \$	3,500				
	Planned \$	—				

### Reserve

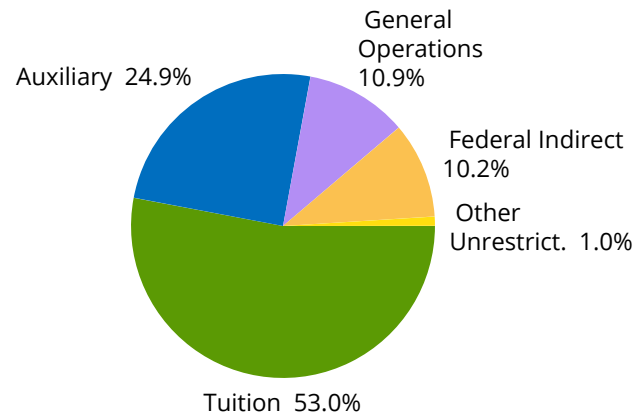
Division	FY23 Reserve Balance
1 Reserves per UW-Stout Policy	\$ 14,027

**UW-Stout FY 2023 Program Revenue Balances**  
***Other Unrestricted***

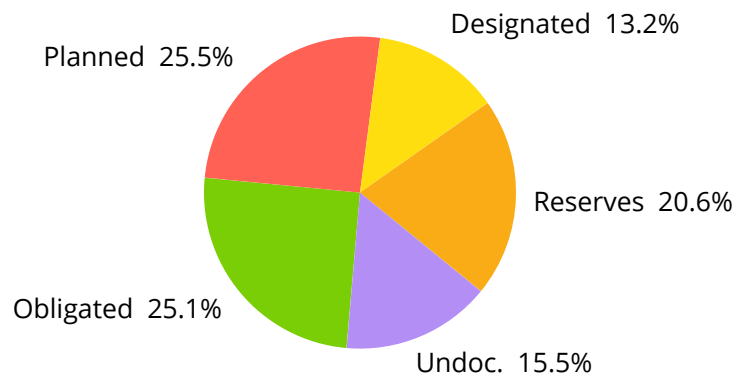
Designated	
Division	FY23 Designated Balance
1 Remaining Balance is Designated per Policy	\$ 75,426

# UW-Superior FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



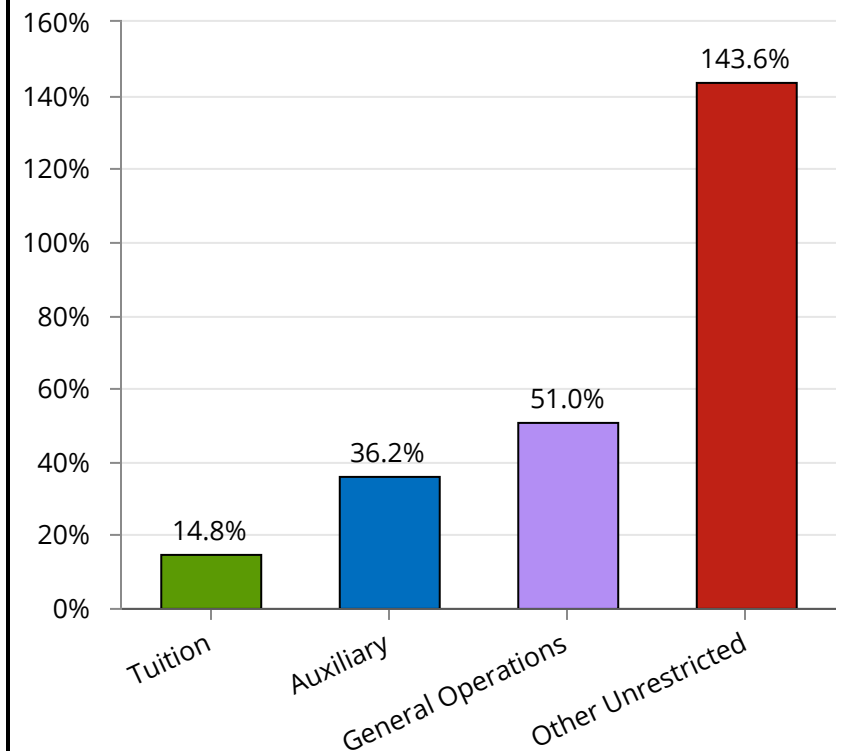
**PR Balances by Commitment Level**



## PR Balances Highlights

- UW-Superior is required to report all categories of unrestricted balances.
- 51% of total unrestricted balances are reported as obligated or planned.
- 32% of auxiliary balances are intended for debt service.

**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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 1,070,747	\$ 1,638,508	\$ 145,266	\$ 20,090	\$ 169,888	\$ 3,044,499
<b>Planned</b>	1,758,048	293,909	635,329	23,280	383,601	3,094,167
<b>Designated</b>	305,279	968,171	250,483	72,745	—	1,596,678
<b>Reserves</b>	2,500,000	—	—	—	—	2,500,000
<b>Undocumented (Discretionary)</b>	781,846	118,268	288,187	2,789	684,153	1,875,243
<b>Subtotal</b>	6,415,920	3,018,856	1,319,265	118,904	1,237,642	12,110,587
<b>Negative Divisional Balances*</b>	*	—	*	*	*	—
<b>Total</b>	\$ 6,415,920	\$ 3,018,856	\$ 1,319,265	\$ 118,904	\$ 1,237,642	\$ 12,110,587

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 7,915,501	\$ 2,865,195	\$ 2,155,161	\$ 73,097	\$ 1,021,623	\$ 14,030,577
FY2022-23	6,415,920	3,018,856	1,319,265	118,904	1,237,642	12,110,587
Change	(1,499,581)	153,661	(835,896)	45,807	216,019	(1,919,990)
	(18.9)%	5.4%	(38.8)%	62.7%	21.1%	(13.7)%
<b>Total Expenditures</b>						
FY2021-22	\$ 40,392,641	\$ 6,377,572	\$ 1,695,088	\$ 2,611,595	\$ 702,228	\$ 51,779,124
FY2022-23	43,430,841	8,339,039	2,587,416	82,782	290,497	54,730,575
Change	3,038,200	1,961,467	892,328	(2,528,813)	(411,731)	2,951,451
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	19.6%	44.9%	127.1%	2.8%	#	
FY2022-23	14.8%	36.2%	51.0%	143.6%	#	

\*\* 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 2023 Program Revenue Balances Tuition

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

Obligated	\$ 1,070,747
Planned	1,758,048
Designated	305,279
Reserves	2,500,000
Undocumented	781,846
Total	<u>\$ 6,415,920</u>

### Obligated and Planned Funds

Project/Initiative		Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 148,240	\$ 148,240	\$ 148,240	\$ 148,240	FY24
2	Service and teaching contracts	Obligated	\$ 397,886	\$ 397,886	\$ 397,886	\$ 397,886	FY24
3	Board of Regents Award, Fresh Water Collaborative Travel Award	Obligated	\$ 16,495	\$ 16,495	\$ 16,495	\$ 16,495	FY24
4	Center for Continuing Education service and teaching contracts	Obligated	\$ 433,052	\$ 433,052	\$ 433,052	\$ 433,052	FY24
5	Career Services Differential Tuition staff salary and fringe	Obligated	\$ 75,074	\$ 75,074	\$ 75,074	\$ 75,074	FY24
6	Provost support for campus initiatives	Planned	\$ 230,694	\$ 230,694	\$ 230,694	\$ 230,694	FY24
7	Unmet budget reduction	Planned	\$ 396,517	\$ 396,517	\$ 396,517	\$ 396,517	FY24
8	Disabilities support services for students, HLC accreditation and compliance	Planned	\$ 108,415	\$ 108,415	\$ 108,415	\$ 108,415	FY24
9	Student Success Grant	Planned	\$ 560,960	\$ 560,960	\$ 560,960	\$ 560,960	FY24
10	Jim Dan Hill Library Center for Learning, Innovation and Collaboration intensive professional devel day	Planned	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200	FY24
11	Common Systems - excess of base budget	Planned	\$ 455,262	\$ 455,262	\$ 455,262	\$ 455,262	FY24

Total \$ 2,828,795  
Obligated \$ 1,070,747  
Planned \$ 1,758,048

# UW-Superior FY 2023 Program Revenue Balances

## *Tuition*

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	UWSA recruitment, retention and financial aid support	\$ 100,000
2	Differential Tuition	\$ 205,279
	Total	\$ 305,279

### Reserves

	Major Balance Grouping	FY23 Reserves Balance
1	Tuition Reserve	\$ 2,500,000

### Undocumented

	Major Balance Grouping	FY23 Undocumented Balance
1	Reserves	\$ 781,846

# UW-Superior FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 1,638,508
Planned	293,909
Designated	968,171
Reserves	—
Undocumented	118,268
Total	<u>\$ 3,018,856</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Debt service - Ross/Hawkes Hall Renovate	Obligated	\$ 904,563	\$ 904,563	\$ 904,563	\$ 904,563	FY24
2	Debt service - Gates Phy ED	Obligated	\$ 6,442	\$ 6,442	\$ 6,442	\$ 6,442	FY24
3	Debt service - Asphalt & SUP Hall Package	Obligated	\$ 25,531	\$ 25,531	\$ 25,531	\$ 25,531	FY24
4	Encumbrances	Obligated	\$ 304,850	\$ 304,850	\$ 304,850	\$ 304,850	FY24
5	Faculty service and other contracts	Obligated	\$ 343,689	\$ 343,689	\$ 343,689	\$ 343,689	FY24
6	WI Sales Tax Payable	Obligated	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	FY24
7	Tech Services hardware purchases	Obligated	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	FY24
8	Tech Services hardware purchases	Planned	\$ 29,038	\$ 29,038	\$ 29,038	\$ 29,038	FY24
9	Student Involvement, Gender Equity, Student Support and Health Services programming, memberships, student employment, music dept	Planned	\$ 65,101	\$ 65,101	\$ 65,101	\$ 65,101	FY24
10	Intramurals Equipment Replacement and student salaries	Planned	\$ 90,427	\$ 90,427	\$ 90,427	\$ 90,427	FY24
11	Child Care Subsidy- Dean of Students	Planned	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	FY24
12	Memberships and Software	Planned	\$ 45,588	\$ 45,588	\$ 45,588	\$ 45,588	FY24
13	Health & Human Performance, Music, Psychology and Study Away prog fees	Planned	\$ 26,650	\$ 26,650	\$ 26,650	\$ 26,650	FY24
14	Markovich Wellness Center programming	Planned	\$ 22,105	\$ 22,105	\$ 22,105	\$ 22,105	FY24

Total \$ 1,932,417  
Obligated \$ 1,638,508  
Planned \$ 293,909

# UW-Superior FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Residence Halls - FY25 Debt service	\$ 514,943
2	Student Organizations - seg fees	\$ 417,890
3	Parking Services - debt for FY25	\$ 23,260
4	Business Services - debt for FY25	\$ 12,078
Total		\$ 968,171

### Undocumented

Division		FY23 Undocumented Balance
1	Balance for which commitment plans are not yet documented - Admin, Athletics, and Academics	\$ 118,268

# UW-Superior FY 2023 Program Revenue Balances

## *General Operations*

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

Obligated	\$ 145,266
Planned	635,329
Designated	250,483
Reserves	—
Undocumented	288,187
Total	<u>\$ 1,319,265</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 14,481	\$ 14,481	\$ 14,481	\$ 14,481	FY24
2	Terminal Leave	Obligated	\$ 41,830	\$ 41,830	\$ 41,830	\$ 41,830	FY24
3	Faculty Development/Startup Funds	Obligated	\$ 955	\$ 955	\$ 955	\$ 955	FY24
4	Summer faculty service and other contracts	Obligated	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	FY24
5	Provost support for Distance Learning Marketing	Planned	\$ 132,902	\$ 132,902	\$ 132,902	\$ 132,902	FY24
6	Center for Learning Innovation and Collaboration	Planned	\$ 5,007	\$ 5,007	\$ 5,007	\$ 5,007	FY24
7	Pruitt Center for Mindfulness programming	Planned	\$ 20,495	\$ 20,495	\$ 20,495	\$ 20,495	FY24
8	Career Day Event Fees	Planned	\$ 56,603	\$ 56,603	\$ 56,603	\$ 56,603	FY24
9	Technology Services - hardware purchases	Planned	\$ 140,360	\$ 140,360	\$ 140,360	\$ 140,360	FY24
10	Center for Continuing Education programing	Planned	\$ 22,529	\$ 22,529	\$ 22,529	\$ 22,529	FY24
11	Library/Museums/Special Collections	Planned	\$ 2,911	\$ 2,911	\$ 2,911	\$ 2,911	FY24
12	Distance Learning purchases and other support	Planned	\$ 36,247	\$ 36,247	\$ 36,247	\$ 36,247	FY24
13	Facilities - Replacement of 2 maintenance vehicles	Planned	\$ 16,441	\$ 16,441	\$ 16,441	\$ 16,441	FY24
14	Lake Superior Research Institute	Planned	\$ 102,171	\$ 102,171	\$ 102,171	\$ 102,171	FY24
15	Alcohol Education & Training programming	Planned	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	FY24
16	Music Concert Series and Honors Festival support	Planned	\$ 1,504	\$ 1,504	\$ 1,504	\$ 1,504	FY24

# UW-Superior FY 2023 Program Revenue Balances

## *General Operations*

17	International Programs	Planned	\$ 5,754	\$ 5,754	\$ 5,754	\$ 5,754	FY24
18	Campus Fees (Graduation, etc.)/Other	Planned	\$ 79,905	\$ 79,905	\$ 79,905	\$ 79,905	FY24

Total \$ 780,595  
Obligated \$ 145,266  
Planned \$ 635,329

### Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Campus Fees (Graduation, etc.)/Other	\$ 133,939
2	Fee for Service Programming/Instruction	\$ 79,102
3	Student Organization support	\$ 8,857
4	Little Yellowjacket Camp fees	\$ 28,585
Total \$		250,483

### Undocumented Funds

Major Balance Grouping		FY23 Undocumented Balance
1	Academic	\$ 106,392
2	Athletics	\$ 16,826
3	Conferences	\$ 1,551
4	Continuing Ed/SBDC	\$ 2,557
5	NERR	\$ 35,109
6	Overhead	\$ 66,352
7	Student Life	\$ 59,400
Total \$		288,187

# UW-Superior FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

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

Obligated	\$ 20,090
Planned	23,280
Designated	72,745
Reserves	—
Undocumented	2,789
Total	<u>\$ 118,904</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Salaries	Obligated	\$ 8,045	\$ 8,045	\$ 8,045	\$ 8,045	FY24
2	Encumbrances	Obligated	\$ 12,045	\$ 12,044	\$ 12,044	\$ 12,044	FY24
3	Revenue Share	Planned	\$ 23,280	\$ 23,280	\$ 23,280	\$ 23,280	FY24

Total \$ 43,370  
Obligated \$ 20,090  
Planned \$ 23,280

# UW-Superior FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

### Designated Funds

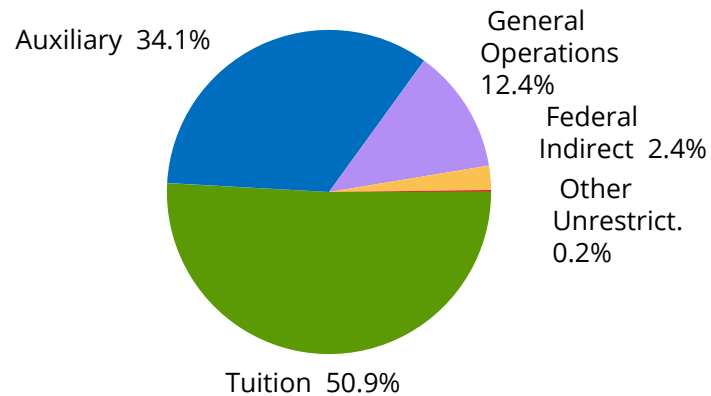
Major Balance Grouping		FY23 Designated Balance
1	Revenue accounts held for extension activity	\$ 72,745

### Undocumented Funds

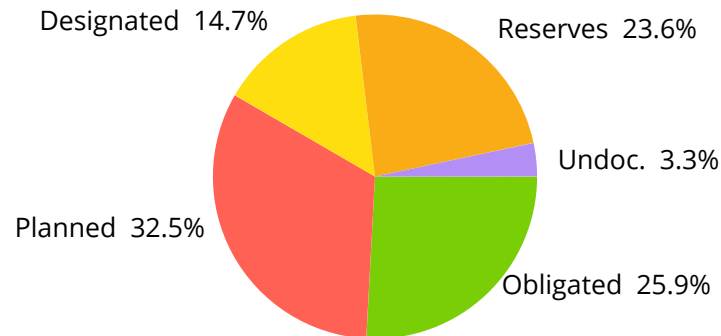
Major Balance Grouping		FY23 Undocumented Balance
1	Overhead	\$ 2,789

# UW-Whitewater FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



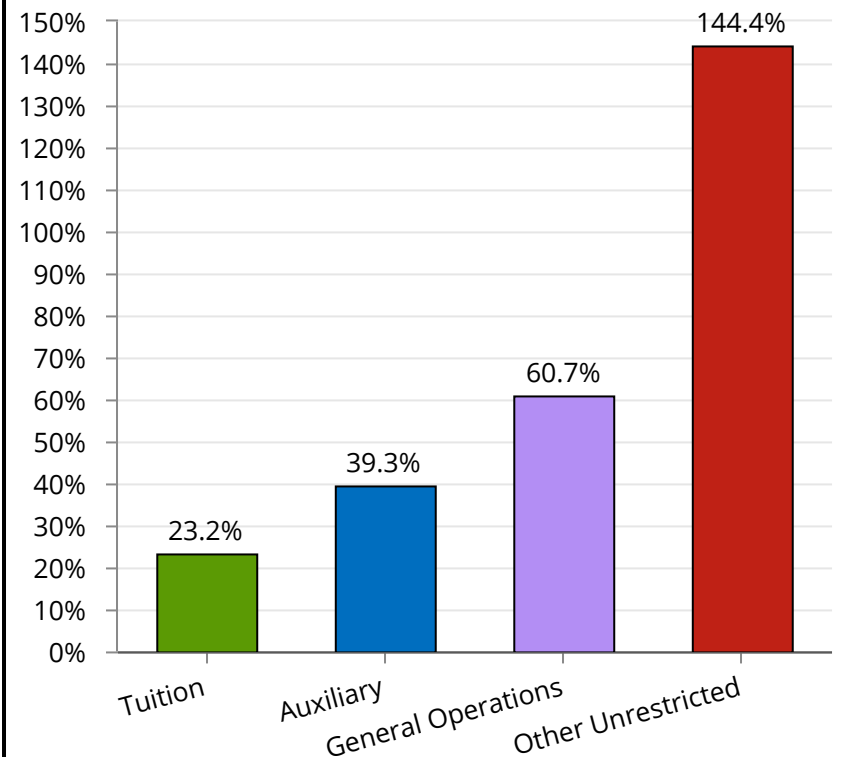
**PR Balances by Commitment Level**



## PR Balances Highlights

- UW-Whitewater is required to report on all categories of unrestricted balances.
- 58% of unrestricted balances are reported as obligated or planned.
- 66% of auxiliary balances are intended for debt service.

**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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 3,693,586	\$ 8,957,250	\$ 2,797,819	\$ —	\$ —	\$ 15,448,655
<b>Planned</b>	12,000,994	4,415,486	3,019,516	—	—	19,435,996
<b>Designated</b>	1,560,769	6,136,767	966,246	115,998	—	8,779,780
<b>Reserves</b>	12,203,298	1,417,518	474,089	—	—	14,094,905
<b>Undocumented (Discretionary)</b>	308,569	277,774	—	—	1,405,776	1,992,119
<b>Subtotal</b>	29,767,216	21,204,795	7,257,670	115,998	1,405,776	59,751,455
<b>Negative Divisional Balances*</b>	*	(1,242,536)	*	*	*	(1,242,536)
<b>Total</b>	\$ 29,767,216	\$ 19,962,259	\$ 7,257,670	\$ 115,998	\$ 1,405,776	\$ 58,508,919

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 30,257,648	\$ 19,970,932	\$ 7,570,106	\$ 135,276	\$ 1,677,439	\$ 59,611,401
FY2022-23	29,767,216	19,962,260	7,257,670	115,998	1,405,776	58,508,920
Change	(490,432)	(8,672)	(312,436)	(19,278)	(271,663)	(1,102,481)
	(1.6)%	—%	(4.1)%	(14.3)%	(16.2)%	(1.8)%
<b>Total Expenditures</b>						
FY2021-22	\$ 122,898,533	\$ 36,858,616	\$ 9,106,616	\$ 9,030,681	\$ 411,257	\$ 178,305,703
FY2022-23	128,237,671	50,774,028	11,948,276	80,341	693,189	191,733,505
Change	5,339,138	13,915,412	2,841,660	(8,950,340)	281,932	13,427,802
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	24.6%	54.2%	83.1%	1.5%	#	
FY2022-23	23.2%	39.3%	60.7%	144.4%	#	

\*\* 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-Whitewater FY 2023 Program Revenue Balances

## Tuition

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

Obligated	\$ 3,693,586
Planned	12,000,994
Designated	1,560,769
Reserves	12,203,298
Undocumented	308,569
Total	<u>\$ 29,767,216</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 3,358,936	\$ 3,358,936	\$ 3,358,936	\$ 3,358,936	FY24
2	Building Project - Hyland Hall Patio Project	Obligated	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	FY24
3	Limited Term Employment (LTE) Graphic Designer for University Marketing and Communications	Obligated	\$ 4,650	\$ 4,650	\$ 4,650	\$ 4,650	FY24
4	Marketing Initiatives for the College of Business and Economics	Obligated	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY24
5	Building Project - Various small projects for College of Letters & Sciences	Planned	\$ 17,000	\$ 17,000	\$ 12,000	\$ 17,000	FY24-FY25
6	Building Project - Various small projects in Hyland Hall	Planned	\$ 32,415	\$ 32,415	\$ 32,415	\$ 32,415	FY24
7	Winther Hall and Heide Hall Renovation Design Fees	Planned	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	FY24
8	Building Project - Kachel Center Updates	Planned	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	FY24
9	Building Project - Various maintenance improvement projects in Hyland Hall	Planned	\$ 513,073	\$ 513,073	\$ 513,073	\$ 513,073	FY24
10	Building Project - Various improvements at Rock campus for new nursing collaborative with Edgewood College	Planned	\$ 400,000	\$ 400,000	\$ 250,000	\$ 400,000	FY24-FY26
11	Building Project - Install WiFi in Young Auditorium	Planned	\$ 75,000	\$ 75,000	\$ —	\$ 75,000	FY25

# UW-Whitewater FY 2023 Program Revenue Balances

## Tuition

12	Computer Equipment/Technology Upgrades for units within Academic Affairs: College of Business & Economics - Computer replacements and projector upgrades in Hyland Hall. College of Letters & Sciences - classroom AV equipment upgrade in Upham Hall, upgrades for the Biology, Chemistry, and Physics labs. Also, set-up of research labs for new faculty including computers, software, and lab equipment. Office of Academic Affairs - computer replacements and upgraded equipment in academic spaces and campus computer labs. Rock Campus - distance education room upgrade and equipment upgrade for Athletics.	Planned	\$ 1,038,189	\$ 1,038,189	\$ 892,189	\$ 1,038,189	FY24-FY26
13	Marketing and New Program Development Initiatives for Winterim, Credit Outreach, and Graduate Programs in the School of Graduate Studies and Continuing Education.	Planned	\$ 1,111,501	\$ 1,111,501	\$ 448,849	\$ 1,111,501	FY24-FY25
14	Operational Expenses in the Provost Office to support faculty stipends for additional sections due to enrollment growth and other faculty/staff support.	Planned	\$ 47,936	\$ 47,936	\$ 23,968	\$ 47,936	FY24-FY25
15	Summer Service	Planned	\$ 90,210	\$ 90,210	\$ 90,210	\$ 90,210	FY24
16	Planned deficit offset due to enrollment uncertainty for the College of Integrated Studies.	Planned	\$ 581,118	\$ 581,118	\$ —	\$ 581,118	FY25-FY28
17	Professional development funded centrally for faculty and staff. Additional professional development for faculty mentoring program within the College of Letters and Sciences.	Planned	\$ 608,400	\$ 608,400	\$ 608,400	\$ 608,400	FY24
18	Research Dissemination and additional faculty research grants for program support	Planned	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	FY24
19	Strategic Initiatives for the Rock campus: Maintain additional advising, recruiting, and student support staff for nursing, Bachelor of Arts and Applied Studies, and housing students to support growth programming. Additional efforts to launch post baccalaureate prerequisite programming.	Planned	\$ 425,000	\$ 425,000	\$ 110,000	\$ 425,000	FY24-FY28
20	Program and Faculty Support for Advising and Faculty Research in the College of Business and Economics and the College of Letters and Sciences	Planned	\$ 215,020	\$ 215,020	\$ 61,820	\$ 215,020	FY24-FY27
21	Program development for Athletics at the Rock Campus	Planned	\$ 345,000	\$ 345,000	\$ 50,000	\$ 345,000	FY24-FY26
22	Marketing Initiatives	Planned	\$ 258,000	\$ 258,000	\$ 243,000	\$ 258,000	FY24-FY27
23	Student program and research support in the College of Letters and Sciences	Planned	\$ 166,300	\$ 166,300	\$ 54,600	\$ 166,300	FY24-FY27
24	Online Course Initiatives	Planned	\$ 536,057	\$ 536,057	\$ 345,746	\$ 536,057	FY24-FY25
25	Software renewals for various databases and specialized software used in the classroom at the College of Business and Economics and College of Letters and Sciences.	Planned	\$ 46,795	\$ 46,795	\$ 35,000	\$ 46,795	FY24-FY27

# UW-Whitewater FY 2023 Program Revenue Balances

## *Tuition*

26	Enrollment and Marketing Initiatives for Academic Affairs.	Planned	\$ 271,721	\$ 271,721	\$ 135,861	\$ 271,721	FY24-FY25
27	Inclusivity, Civil Discourse, and Artificial Intelligence Research Initiatives in Academic Affairs.	Planned	\$ 71,935	\$ 71,935	\$ 71,935	\$ 71,935	FY24
28	Recruitment Initiatives for the Computer Science program within College of Letters and Science to increase enrollment.	Planned	\$ 16,800	\$ 16,800	\$ 8,400	\$ 16,800	FY24-FY25
29	Operational Expenses in the College of Business and Economics to support Faculty/Staff Salary Increases.	Planned	\$ 379,993	\$ 379,993	\$ 379,993	\$ 379,993	FY24
30	Freshman Admissions and Study Abroad scholarship support from the College of Business and Economics.	Planned	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	FY24
31	Additional 2% pay plan increase for the College of Graduate Studies and Continuing Education and the Office of Academic Affairs.	Planned	\$ 32,599	\$ 32,599	\$ 32,599	\$ 32,599	FY24
32	New part-time Dean's Office Assistant in the College of Letters and Sciences and Supervision Coverage in the College of Education and Professional Studies.	Planned	\$ 193,300	\$ 193,300	\$ 83,800	\$ 193,300	FY24-FY26
33	Institutional Scholarships support funded from the liquidation of Perkins program.	Planned	\$ 1,737,632	\$ 1,737,632	\$ 300,000	\$ 1,737,632	FY24-FY29

Total \$ 15,694,580

Obligated \$ 3,693,586

Planned \$ 12,000,994

## Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	Differential Tuition	\$ 1,169,482
2	UW-System Pre-College	\$ 216,115
3	UW-Extension Course Exchange	\$ 175,172
Total \$		1,560,769

# UW-Whitewater FY 2023 Program Revenue Balances

## *Tuition*

### Reserve Funds

	Major Balance Grouping	FY23 Reserve Balance
1	Reserves	\$ 12,203,298

### Undocumented Funds

	Major Balance Grouping	FY23 Undocumented Balance
1	Small dollar balances in various to support other project initiatives already listed.	\$ 308,569

# UW-Whitewater FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ 8,957,250
Planned	4,415,486
Designated	6,136,767
Reserves	1,417,518
Undocumented	277,774
Total	<u>\$ 21,204,795</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Debt Service - Dining (FY24)	Obligated	\$ 660,389	\$ 660,389	\$ 660,389	\$ 660,389	FY24
2	Debt Service - Housing (FY24)	Obligated	\$ 5,566,236	\$ 5,566,236	\$ 5,566,236	\$ 5,566,236	FY24
3	Debt Service - Moraine Hall (FY24)	Obligated	\$ 90,910	\$ 90,910	\$ 90,910	\$ 90,910	FY24
4	Debt Service - Multisport Complex (FY24)	Obligated	\$ 101,471	\$ 101,471	\$ 101,471	\$ 101,471	FY24
5	Debt Service - Parking (FY24)	Obligated	\$ 7,475	\$ 7,475	\$ 7,475	\$ 7,475	FY24
6	Debt Service - Perkins Stadium Turf Replacement (FY24)	Obligated	\$ 31,391	\$ 31,391	\$ 31,391	\$ 31,391	FY24
7	Debt Service - University Center (FY24)	Obligated	\$ 1,368,516	\$ 1,368,516	\$ 1,368,516	\$ 1,368,516	FY24
8	Debt Service - WC Peds Bridge (FY24)	Obligated	\$ 25,028	\$ 25,028	\$ 25,028	\$ 25,028	FY24
9	Debt Service - Wyman Mall Project (FY24)	Obligated	\$ 110,043	\$ 110,043	\$ 110,043	\$ 110,043	FY24
10	Encumbrances	Obligated	\$ 955,109	\$ 955,109	\$ 955,109	\$ 955,109	FY24
	Equipment purchases to convert 1MY23 Facilities Planning and Management vehicle into a lift truck with mount for snow removal and moving heavy equipment.	Obligated	\$ 30,882	\$ 30,882	\$ 30,882	\$ 30,882	FY24
11							
12	Software Purchase for Glean Notetaking software for the Center for Students with Disabilities	Obligated	\$ 9,800	\$ 9,800	\$ —	\$ 9,800	FY25
13	Building Project - remodeling the Project Assist Lab within the Center for Students with Disabilities.	Planned	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	FY24

# UW-Whitewater FY 2023 Program Revenue Balances

## Auxiliary Operations

14	Building Project - Ambrose Hall Restroom Renovations	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY24
15	Building Project - County-Wide Radio Communications Upgrade	Planned	\$ 70,000	\$ 70,000	\$ —	\$ 70,000	FY25-FY26
16	Professional Development for Student Affairs	Planned	\$ 11,000	\$ 16,000	\$ 11,000	\$ 16,000	FY24-FY26
17	Vehicle purchases including two MY24 vehicles upgraded for snow removal and three utility vehicles for maintenance department. Vehicle replacement purchases of 13 fleet vehicles: 3 Police Services, 1 Instructional Technology Services van, 2 groundskeeping trucks, 1 maintenance van, 2 fleet rental vans, 2 maintenance vans for Housing, and 2 maintenance vehicles for Rock campus.	Planned	\$ 337,818	\$ 631,260	\$ 507,950	\$ 631,260	FY24-FY25
18	Equipment purchases including lift gate and mount for converting vehicle to a lift truck for snow removal, a street sweeper attachment and replacement of 45' Boom lift for maintenance vehicles, Bobcat L85 Compact Wheel Loader and mower for landscaping and grounds services, a football scoreboard for Athletics, and an E-vehicle charging station for campus.	Planned	\$ 423,535	\$ 600,523	\$ 350,523	\$ 600,523	FY24-FY27
19	Dining Capital Project - Esker Hall Remodel Design Fee	Planned	\$ 824,997	\$ 824,997	\$ —	\$ 824,997	FY27
20	Parking Project - Lot 19 reconstruction	Planned	\$ 343,479	\$ 1,343,479	\$ 300,000	\$ 1,343,479	FY24-FY25
21	Drumlin Hall Egress Stairs	Planned	\$ 300,000	\$ 410,000	\$ 410,000	\$ 410,000	FY24
22	Parking lot construction and maintenance	Planned	\$ 158,639	\$ 158,639	\$ 158,639	\$ 158,639	FY24
23	Computer/Technology for University Health and Counseling Services, Center for Students with Disabilities, and Instructional Technology Services. Includes updating conference room video system, installing a virtual reality system for student use, WI-FI and computer upgrades.	Planned	\$ 84,495	\$ 84,495	\$ 84,495	\$ 84,495	FY24
24	Furniture upgrades and replacements for Project Assist Lab, Testing Lab, and Office within the Center for Students with Disabilities.	Planned	\$ 12,882	\$ 12,882	\$ 12,882	\$ 12,882	FY24
25	Site visit for credit card compliance required for UWSA compliance	Planned	\$ 16,600	\$ 16,600	\$ 16,600	\$ 16,600	FY24
26	UWW hosted event for viewing of Sign the Show co-sponsored by Center for Students with Disabilities and the Peace Education Activism through Creative Engagement (PEACE) student organization.	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY24
27	Rebranding of Williams Center for Athletics	Planned	\$ 100,000	\$ 150,000	\$ 15,000	\$ 150,000	FY24-FY26
28	Planned Auxiliary deficit offset for Student Activities and Involvement and University Health and Counseling Services.	Planned	\$ 159,926	\$ 159,926	\$ 159,926	\$ 159,926	FY24
29	Limited Term Employment (LTE) Tutoring Position in the Center for Students with Disabilities.	Planned	\$ 20,000	\$ 20,000	\$ —	\$ 20,000	FY25-FY26
30	Operational Expenses in Dean of Students Office to support Assistant Dean of Students fringe benefits.	Planned	\$ 81,835	\$ 81,835	\$ 44,000	\$ 81,835	FY24-FY26
31	Commencement	Planned	\$ 146,000	\$ 146,000	\$ 146,000	\$ 146,000	FY24

# UW-Whitewater FY 2023 Program Revenue Balances

## *Auxiliary Operations*

32	Student support for First-Year Experience expenses and activities at both the UW-Whitewater Main and Rock campuses.	Planned	\$ 207,107	\$ 210,829	\$ 170,000	\$ 210,829	FY24-FY27
33	Division of Student Affairs support for enrollment and marketing initiatives	Planned	\$ 102,480	\$ 102,480	\$ 51,240	\$ 102,480	FY24-FY25
34	UW-System Funding-Travel Management Services	Planned	\$ 30,900	\$ 30,900	\$ 30,900	\$ 30,900	FY24
35	Software Purchases - Policy/Procedure Management and Patient Web Portal System for University Health and Counseling Services and Degree Management software for Enrollment & Retention	Planned	\$ 223,730	\$ 223,730	\$ 177,641	\$ 223,730	FY24 - FY26
36	UWW hosted events at the Rock County Campus deemed essential for program development.	Planned	\$ 90,000	\$ 90,000	\$ 30,000	\$ 90,000	FY24-FY26
37	Student employment for Center for Students with Disabilities	Planned	\$ 12,000	\$ 16,000	\$ 12,000	\$ 16,000	FY24-FY26
38	Additional 2% pay plan increase for Dining and increase in graduate assistant fringe benefits for the Center for Students with Disabilities.	Planned	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	FY24
39	Institutional scholarships support within admissions department, such as, UWW Scholarships, King Chavez, General Merit, Transfer Scholarships, etc.	Planned	\$ 432,728	\$ 432,728	\$ 200,000	\$ 432,728	FY24-FY26
40	Unbudgeted positions: Support position for Dining and Disabilities Services Coordinator Position in the Center for Students with Disabilities	Planned	\$ 159,035	\$ 164,035	\$ 94,035	\$ 164,035	FY24-FY25

Total \$ 13,372,736

Obligated \$ 8,957,250

Planned \$ 4,415,486

# UW-Whitewater FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Debt Service - Dining (FY25)	\$ 585,953
2	Debt Service - Housing (FY25)	\$ 1,392,719
3	Debt Service - Multisport Complex (FY25)	\$ 153,955
4	Debt Service - Parking (FY25)	\$ 804
5	Debt Service - Perkins Stadium Turf Replacement (FY25)	\$ 30,897
6	Debt Service - University Center (FY25)	\$ 753,484
7	Debt Service - WC Peds Bridge (FY25)	\$ 24,722
8	Textbook Rental	\$ 102,745
9	International/Education/Study Abroad	\$ 168,264
10	Seg Fees	\$ 2,201,681
11	Special Course Fees	\$ 163,596
12	Admissions Scholarships: UWW, Chancellor Scholar, King Chavez,	\$ 557,947
Total \$		6,136,767

# UW-Whitewater FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Reserve Funds

	Major Balance Grouping	FY23 Reserve Balance
1	Reserve	\$ 1,417,518

### Undocumented Funds

	Major Balance Grouping	FY23 Undocumented Balance
1	Small dollar balances in various areas on campus	\$ 277,774

### Negative Divisional Balances

	Division	FY23 Balance
1	Misc Student Act	\$ (1,079,775)
2	Coll of Art and Comm	\$ (162,761)
Total		\$ (1,242,536)

# UW-Whitewater FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 2,797,819
Planned	3,019,516
Designated	966,246
Reserves	474,089
Undocumented	—
Total	<u>\$ 7,257,670</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances	Obligated	\$ 2,740,765	\$ 2,740,765	\$ 2,740,765	\$ 2,740,765	FY24
2	Equipment purchase of booking trailer for Police Services	Obligated	\$ 12,054	\$ 12,054	\$ 12,054	\$ 12,054	FY24
3	Athletic Director, volleyball coach, and outreach specialist contract salaries to start up the Athletic program at the Rock campus.	Obligated	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	FY24
4	Building Project - Install electronic lock system, paint, and new lettering in the Career Services suite in the University Center	Planned	\$ 9,174	\$ 9,174	\$ 6,587	\$ 9,174	FY24-FY25
5	Building Project - Window cleaning and new building signage at the Rock Campus	Planned	\$ 8,281	\$ 8,281	\$ 8,281	\$ 8,281	FY24
6	Professional Development for Student Employees in Student Affairs	Planned	\$ 2,997	\$ 2,997	\$ 2,997	\$ 2,997	FY24
7	Equipment purchase of camera trailer for Police Services and replacement equipment in Jitters Coffee Shop in Wells Hall	Planned	\$ 45,832	\$ 45,832	\$ 45,832	\$ 45,832	FY24
8	Building Project - Install WiFi in Young Auditorium	Planned	\$ 75,000	\$ 75,000	\$ —	\$ 75,000	FY25
9	Computer/Technology - computer, monitors, supplies, and View Sonic monitor for Career Services.	Planned	\$ 5,773	\$ 5,773	\$ 5,773	\$ 5,773	FY24
10	Software Purchase for additional capabilities for Handshake to allow automation and integration for campus student employment platform.	Planned	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	FY24
11	Student travel for Athletics	Planned	\$ 109,440	\$ 109,440	\$ 109,440	\$ 109,440	FY24
12	Summer Session at Rock campus.	Planned	\$ 1,481	\$ 1,481	\$ 1,481	\$ 1,481	FY24

# UW-Whitewater FY 2023 Program Revenue Balances

## General Operations

13	New Student Employee - Project Based	Planned	\$ 5,865	\$ 5,865	\$ 5,865	\$ 5,865	FY24
14	Research Dissemination	Planned	\$ 134,301	\$ 134,301	\$ 118,940	\$ 134,301	FY24-FY25
15	UWW Hosted Events for Hawk Career Fair, Career Week, and the UW-Whitewater Success Closet developed and coordinated by Career Services.	Planned	\$ 45,854	\$ 45,854	\$ 35,963	\$ 45,854	FY24-FY25
16	Data storage upgrades and campus software renewals for: Computrace - a theft recovery software, Load Balancer Extension, Respondus for online testing, Web Checkout for asset management, and other miscellaneous software.	Planned	\$ 559,556	\$ 559,556	\$ 559,556	\$ 559,556	FY24
17	Remedial English Development and Support at the Rock campus.	Planned	\$ 56,590	\$ 56,590	\$ 35,000	\$ 56,590	FY24-FY26
18	Marketing Initiatives and New Camp Development in the School of Graduate Studies and Continuing Education.	Planned	\$ 1,039,618	\$ 1,039,618	\$ 500,000	\$ 1,039,618	FY24-FY25
19	New Student Fee for Bridge programming and First Year Experience activities for students at the Rock campus.	Planned	\$ 11,686	\$ 11,686	\$ 11,686	\$ 11,686	FY24
20	Workforce development growth initiatives for the Rock campus, including: marketing, creation of new pathways, and course development.	Planned	\$ 903,068	\$ 903,068	\$ 100,000	\$ 903,068	FY24-FY28

Total \$ 5,817,335

Obligated \$ 2,797,819

Planned \$ 3,019,516

## Designated Funds

Major Balance Grouping		FY23 Designated Balance
1	Misc Fees received from UW-Campuses for VoIP Replacement	\$ 966,246

## Reserve Funds

Major Balance Grouping		FY23 Reserve Balance
1	Reserve	\$ 474,089

# UW-Whitewater FY 2023 Program Revenue Balances

## *Other Unrestricted Operations*

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

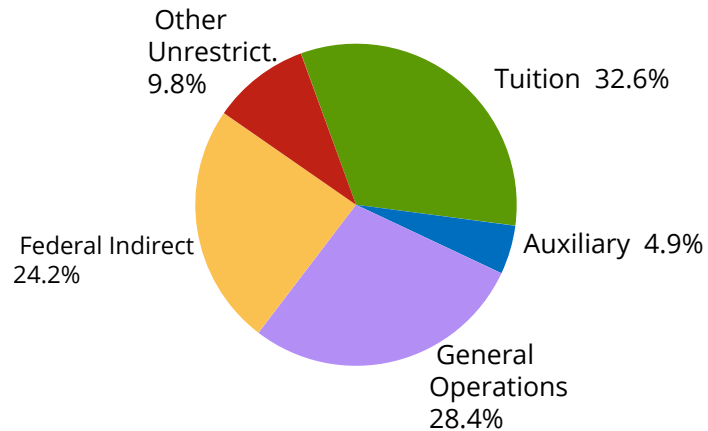
Obligated	\$ —
Planned	—
Designated	115,998
Reserves	—
Undocumented	—
Total	<u>\$ 115,998</u>

### Designated

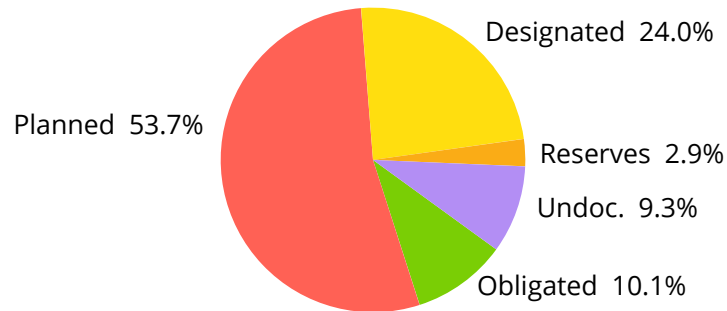
	Project/Initiative	FY23 Designated Balance
1	UW-Extension Non-Credit Programming	\$ 100,903
2	Chancellor Quartet Scholarship	\$ 15,095
	Total	\$ 115,998

# UW Systemwide FY 2023 Program Revenue Balances

**PR Balances by Category\*\***



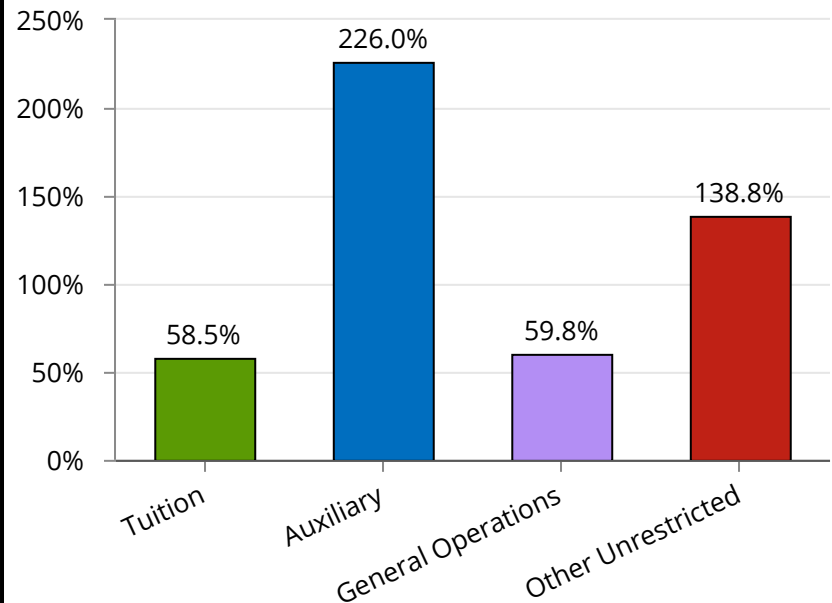
**PR Balances by Commitment Level**



## 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 institutions.
- 64% of unrestricted balances are reported as obligated or planned.
- Systemwide unrestricted balances increased \$19.1m (23%) in FY23.
- \$37.8m (37%) of unrestricted balances will be used to support the Administrative Transformation Project.

**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 2023 Program Revenue Balances

## Summary of Unrestricted PR Balances by Level of Commitment

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Obligated</b>	\$ 4,420,090	\$ —	\$ 1,921,355	\$ 3,848,580	\$ 12,044	\$ 10,202,069
<b>Planned</b>	21,459,827	4,653,522	8,736,089	2,283,724	17,378,784	54,511,946
<b>Designated</b>	7,220,326	281,363	15,797,813	950,000	161,037	24,410,539
<b>Reserves</b>	—	66,038	—	2,867,294	—	2,933,332
<b>Undocumented (Discretionary)</b>	—	77,245	2,336,610	—	7,038,160	9,452,015
<b>Subtotal</b>	33,100,243	5,078,168	28,791,867	9,949,598	24,590,025	101,509,901
<b>Negative Divisional Balances*</b>	*	(77,802)	*	*	*	(77,802)
<b>Total</b>	\$ 33,100,243	\$ 5,000,366	\$ 28,791,867	\$ 9,949,598	\$ 24,590,025	\$ 101,432,099

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

	Tuition	Auxiliary	General Operations	Other Unrestricted	Federal Indirect	Total
<b>Total PR Appropriation Balances</b>						
FY2021-22	\$ 24,211,319	\$ 1,646,042	\$ 25,389,839	\$ 10,924,880	\$ 20,120,102	\$ 82,292,182
FY2022-23	33,100,243	5,000,366	28,791,867	9,949,598	24,590,025	101,432,099
Change	8,888,924	3,354,324	3,402,028	(975,282)	4,469,923	19,139,917
	36.7%	203.8%	13.4%	(8.9)%	22.2%	23.3%
<b>Total Expenditures</b>						
FY2021-22	\$ 75,709,146	\$ 1,305,688	\$ 46,162,430	\$ 8,488,504	\$ 2,591,938	\$ 134,257,706
FY2022-23	56,606,610	2,212,705	48,135,523	7,165,936	1,684,562	115,805,336
Change	(19,102,536)	907,017	1,973,093	(1,322,568)	(907,376)	(18,452,370)
<b>Balances as a Percentage of Expenditures</b>						
FY2021-22	32.0%	126.1%	55.0%	128.7%	#	
FY2022-23	58.5%	226.0%	59.8%	138.8%	#	

\*\* 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 Systemwide FY 2023 Program Revenue Balances Tuition

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

Obligated	\$ 4,420,090
Planned	21,459,827
Designated	7,220,326
Reserves	—
Undocumented	—
Total	<u>\$ 33,100,243</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	FY23 Outstanding Encumbrances	Obligated	\$ 373,654	\$ 373,654	\$ 373,654	\$ 373,654	FY24
2	WiSYS Annual Grant Assessment	Obligated	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	FY24
3	WiscAMP STEM Pathways and Research Alliance	Obligated	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	FY24
4	Purchase of Security Rating Service Solution	Obligated	\$ 86,528	\$ 86,528	\$ 86,528	\$ 86,528	FY24
5	Deloitte Financial Analysis	Obligated	\$ 2,846,000	\$ 2,846,000	\$ 2,846,000	\$ 2,846,000	FY24
6	SW Continuity of Operations Planing Services Contract with UW-Madison	Obligated	\$ 385,000	\$ 770,000	\$ 385,500	\$ 770,000	FY24-FY25
7	Volunteer Management System	Obligated	\$ 109,430	\$ 109,430	\$ 109,430	\$ 109,430	FY24
8	EAB Global Research Partnership for Higher Education	Obligated	\$ 95,022	\$ 95,022	\$ 95,022	\$ 95,022	FY24
9	Baker Tilly - UW System Brand Strategy Phase 1	Obligated	\$ 314,456	\$ 314,456	\$ 314,456	\$ 314,456	FY24
10	UWSA Support for Administrative Transformation Project (funded using a combination of tuition, general operations, and federal indirect)	Planned	\$ 13,318,776	\$ 13,318,776	\$ 13,318,776	\$ 13,318,776	FY24
11	HRS Back-up Support	Planned	\$ 897,106	\$ 1,794,212	\$ 897,106	\$ 1,794,212	FY24-FY25
12	Microsoft 365 Email Migration	Planned	\$ 314,077	\$ 314,077	\$ 314,077	\$ 314,077	FY24
13	OmniSOC Security Operations Center	Planned	\$ 190,900	\$ 190,900	\$ 190,900	\$ 190,900	FY24
14	UW System Prison Education Initiative	Planned	\$ 239,611	\$ 239,611	\$ 239,611	\$ 239,611	FY24
15	VOIP support for receiving institutions	Planned	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	FY24

# UW Systemwide FY 2023 Program Revenue Balances

## *Tuition*

16	Behavioral Health Initiative	Planned	\$ 169,357	\$ 279,714	\$ 169,357	\$ 279,714	FY24-FY25
17	Wisconsin Tuition Promise Support	Planned	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	FY24
18	UW-Parkside Smart Cities Initiative and Exp Learning Support	Planned	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	FY24
19	UW-Eau Claire Nursing Program Support	Planned	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	FY24

Total \$ 25,879,917

Obligated \$ 4,420,090

Planned \$ 21,459,827

## Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	UW System Capital Design Fund	\$ 7,220,326

# UW Systemwide FY 2023 Program Revenue Balances

## Auxiliary Operations

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

Obligated	\$ —
Planned	4,653,522
Designated	281,363
Reserves	66,038
Undocumented	77,245
Total	<u>\$ 5,078,168</u>

### Obligated and Planned Funds

Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1 Investment Earnings Distributed to Campuses	Planned	\$ 4,653,522	\$ 4,653,522	\$ 4,653,522	\$ 4,653,522	FY24

### Designated Funds

Major Balance Grouping	FY23 Designated Balance
1 WIAC Conference revenues collected through institution membership fees or corporate sponsorships	\$ 281,363

### Reserves

Major Balance Grouping	FY23 Reserves Balance
1 WIAC Reserve Account Balance	\$ 66,038

# UW Systemwide FY 2023 Program Revenue Balances

## *Auxiliary Operations*

### Undocumented

	Major Balance Grouping	FY23 Undocumented Balance
1	Balance for which commitment plans are not yet documented	\$ 77,245

### Negative Divisional Balances

	Major Balance Grouping	FY23 Balance
1	Total Administration	\$ (77,802)

# UW Systemwide FY 2023 Program Revenue Balances

## General Operations

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

Obligated	\$ 1,921,355
Planned	8,736,089
Designated	15,797,813
Reserves	—
Undocumented	2,336,610
Total	<u>\$ 28,791,867</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	Encumbrances for Capital Projects	Obligated	\$ 1,921,355	\$ 1,921,355	\$ 1,921,355	\$ 1,921,355	FY24
2	UWSA Support for Administrative Transformation Project	Planned	\$ 7,136,089	\$ 7,136,089	\$ 7,136,089	\$ 7,136,089	FY24
3	UWSA Encumbrance for Administrative Transformation	Planned	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	FY24

Total \$ 10,657,444  
Obligated \$ 1,921,355  
Planned \$ 8,736,089

# UW Systemwide FY 2023 Program Revenue Balances

## *General Operations*

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	Institute for Business & Entrepreneurship Balances	\$ 939,193
2	Enterprise Decision Council Balances	\$ 7,622,539
3	Office of Educational Opportunity	\$ 173,513
4	Office of Risk Management	\$ 232,969
5	Library Resource Sharing	\$ 889,753
6	Office of Academic Programs & Faculty Advancement Initiatives	\$ 202,503
7	BadgerNet	\$ 5,737,343
Total		\$ 15,797,813

### Undocumented

	Major Balance Grouping	FY23 Undocumented Balance
1	Remaining balance for which commitment plans are not yet	\$ 2,336,610

# UW Systemwide FY 2023 Program Revenue Balances

## Other Unrestricted

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

Obligated	\$ 3,848,580
Planned	2,283,724
Designated	950,000
Reserves	2,867,294
Undocumented	—
Total	<u>\$ 9,949,598</u>

### Obligated and Planned Funds

	Project/Initiative	Obligated or Planned	FY23 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY24	Total Amount Expected to Expend	When Funds will be Expended
1	AS - Arts & Sciences Revenue Sharing	Obligated	\$ 53,718	\$ 53,718	\$ 53,718	\$ 53,718	FY24
2	BS-Health Information Management Technology - Revenue Sharing	Obligated	\$ 130,832	\$ 130,832	\$ 130,832	\$ 130,832	FY24
3	MS-Data Science - Revenue Sharing	Obligated	\$ 1,115,256	\$ 1,115,256	\$ 1,115,256	\$ 1,115,256	FY24
4	MS-Healthcare Administration - Revenue Sharing	Obligated	\$ 323,325	\$ 323,325	\$ 323,325	\$ 323,325	FY24
5	MS-Sustainable Management - Revenue Sharing	Obligated	\$ 484,505	\$ 484,505	\$ 484,505	\$ 484,505	FY24
6	BS-Business Administration / Project Management - Revenue Share	Obligated	\$ 131,701	\$ 131,701	\$ 131,701	\$ 131,701	FY24
7	BS-Nursing - Revenue Sharing	Obligated	\$ 163,261	\$ 163,261	\$ 163,261	\$ 163,261	FY24
8	BS-Information Science & Technology - Revenue Sharing	Obligated	\$ 52,130	\$ 52,130	\$ 52,130	\$ 52,130	FY24
9	BS-Health Sciences / Diagnostic Imaging - Revenue Share	Obligated	\$ 250,692	\$ 250,692	\$ 250,692	\$ 250,692	FY24
10	Certificate Business & Technical Communications - Revenue Share	Obligated	\$ 3,452	\$ 3,452	\$ 3,452	\$ 3,452	FY24
11	AAS - Arts & Science (Flexible Option) - Revenue Share	Obligated	\$ 191,295	\$ 191,295	\$ 191,295	\$ 191,295	FY24
12	Certificate Substance Use & Disorders - Revenue Sharing	Obligated	\$ 66,123	\$ 66,123	\$ 66,123	\$ 66,123	FY24
13	Additional Distribution to all Collaborative programs partners	Obligated	\$ 817,151	\$ 817,151	\$ 817,151	\$ 817,151	FY24

# UW Systemwide FY 2023 Program Revenue Balances

## *Other Unrestricted*

14	UWEX IT Strategic Investment	Obligated	\$ 65,139	\$ 65,139	\$ 65,139	\$ 65,139	FY24
15	Expand Marketing Efforts in Support of UW System Online Strategic Growth Report	Planned	\$ 1,185,000	\$ 1,185,000	\$ 1,185,000	\$ 1,185,000	FY24
16	UW Online Strategic Report - Support for UWM & UWOSH Implementation Team Representatives	Planned	\$ 1,037,204	\$ 1,037,204	\$ 1,037,204	\$ 1,037,204	FY24
17	Expand Student Recruitment & Retention Efforts	Planned	\$ 36,520	\$ 36,520	\$ 36,520	\$ 36,520	FY24
18	Financial Aid Staffing Augmentation	Planned	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	FY24

Total \$ 6,132,304  
Obligated \$ 3,848,580  
Planned \$ 2,283,724

### Designated Funds

	Major Balance Grouping	FY23 Designated Balance
1	New Product Line Investment - Skills Forward	\$ 950,000

### Reserves

	Major Balance Grouping	FY23 Reserves Balance
1	For Emergencies and Unforeseen Circumstances	\$ 2,867,294

# 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
<b>1. Obligated</b>	<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"> <li>- Signed contract, purchase order or invoice for services with an external agency or business.</li> <li>- A signed, organizationally-binding commitment from a chancellor or authorized that could not be changed without significant cost or reputational damage.</li> <li>- Signed contract for an employee for whom base resources (or a committed, ongoing funding stream) are not currently available.</li> <li>- Scholarships that have already been awarded.</li> <li>- 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.</li> <li>- Required state lapse.</li> <li>- Approved projects for which fixed cost expenditures are already being made.</li> <li>- 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.</li> </ul>
<b>2. Planned</b>	<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"> <li>- Plans for new faculty and staff who are not replacing existing staff and for whom there is not a signed contract.</li> <li>- 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.</li> <li>- Planned financial aid funding that has not yet been awarded to students.</li> <li>- 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.</li> <li>- Planned renovations.</li> <li>- Planned expenditures to support academic or student programs for which base resources (or a committed, ongoing funding stream) are not currently available.</li> <li>- Required cash deposit for a non-enumerated capital project that is in the approved six-year plan.</li> </ul>

<b>3. Designated</b>	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"> <li>- 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.</li> <li>- 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.</li> <li>- 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.</li> <li>- 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.</li> </ul>
<b>4. Reserves</b>	<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"> <li>- Unexpected declines or fluctuations in enrollment resulting in a reduction in tuition, fee, or auxiliary revenue.</li> <li>- Significant declines or termination of federal or other external funding.</li> <li>- Emergencies or other unforeseen circumstances.</li> </ul>
<b>5. Undocumented</b>	Balances which are not yet obligated or planned and for which there are no funding source requirements.	<ul style="list-style-type: none"> <li>- 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.</li> </ul>

## FUNCTIONAL EXAMPLES ON THE APPLICATION OF THE FUND DESIGNATION CATEGORIES

CATEGORY	EXAMPLE
<b>Obligated</b>	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.
<b>Planned</b>	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.
<b>Designated</b>	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.
<b>Reserves</b>	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.
<b>Undocumented</b>	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, UW 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 UW universities.

Two underlying principles guiding the reporting methodology were transparency and collaboration with stakeholders. The methodology included multiple, ongoing channels for frequent communication and collaboration between UW System Administration 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 Systemwide and in some cases, 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.

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# FY2022-23 Balance as of June 30, 2023

## 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	\$ 22,137,624	\$ 22,627,982	\$ 13,977,933	\$ 845,127	\$ 721,571	\$ 60,310,238	\$ (113,097)	\$ 2,187,928	\$ (1,262,798)	\$ 1,728,735	\$ 2,540,767	\$ 62,851,005
UW-Green Bay	\$ 7,742,576	\$ 19,740,955	\$ 9,260,639	\$ 1,861,024	\$ 1,203,565	\$ 39,808,760	\$ 1,577,761	\$ 367,905	\$ (1,118,344)	\$ 343,102	\$ 1,170,424	\$ 40,979,184
UW-La Crosse	\$ 11,124,714	\$ 18,364,964	\$ 13,015,357	\$ 177,233	\$ 528,398	\$ 43,210,666	\$ 816,803	\$ (374,213)	\$ 118,442	\$ 61,644	\$ 622,675	\$ 43,833,341
UW-Madison	\$ 52,688,556	\$ 153,080,807	\$ 33,899,121	\$ 13,592,485	\$ 243,378,049	\$ 496,639,019	\$ 371,158,178	\$ 141,129,476	\$ (17,553,103)	\$ (19,468,808)	\$ 475,265,744	\$ 971,904,763
UW-Milwaukee	\$ 33,688,718	\$ 41,695,138	\$ 31,451,071	\$ 5,342,762	\$ 13,315,183	\$ 125,492,873	\$ (950,900)	\$ 2,306,935	\$ (3,635,265)	\$ (240,549)	\$ (2,519,778)	\$ 122,973,095
UW-Oshkosh	\$ 3,821,654	\$ 2,529,728	\$ (1,367,282)	\$ 242,511	\$ (81,019)	\$ 5,145,593	\$ 142,363	\$ 52,741	\$ (2,142,355)	\$ 612,085	\$ (1,335,166)	\$ 3,810,427
UW-Parkside	\$ 4,860,055	\$ 1,564,110	\$ 1,245,265	\$ 338,143	\$ 215,205	\$ 8,222,779	\$ 388,776	\$ 95,368	\$ 9,408	\$ 297,245	\$ 790,798	\$ 9,013,577
UW-Platteville	\$ 5,959,266	\$ 15,732,818	\$ 1,614,879	\$ 57,875	\$ 237,621	\$ 23,602,459	\$ (438,081)	\$ (20,042)	\$ (589,979)	\$ 487,326	\$ (560,777)	\$ 23,041,682
UW-River Falls	\$ 9,916,574	\$ 15,052,293	\$ 2,115,371	\$ 46,088	\$ 404,487	\$ 27,534,813	\$ 12,633	\$ 117,373	\$ (51,967)	\$ 603,110	\$ 681,149	\$ 28,215,962
UW-Stevens Point	\$ 18,864,402	\$ 24,265,275	\$ 13,643,442	\$ 797,002	\$ 638,439	\$ 58,208,559	\$ (315,818)	\$ (2,944,703)	\$ (421,444)	\$ 1,546,153	\$ (2,135,813)	\$ 56,072,746
UW-Stout	\$ 6,587,579	\$ 2,593,638	\$ 11,084,519	\$ 92,953	\$ 1,051,849	\$ 21,410,538	\$ (490,999)	\$ 463,857	\$ 23,320	\$ 1,673,610	\$ 1,669,787	\$ 23,080,325
UW-Superior	\$ 6,415,920	\$ 3,018,856	\$ 1,319,265	\$ 118,904	\$ 1,237,642	\$ 12,110,586	\$ (173,101)	\$ 230,565	\$ (900,148)	\$ (545,793)	\$ (1,388,478)	\$ 10,722,109
UW System Admin	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
UW Systemwide	\$ 33,100,243	\$ 5,000,366	\$ 28,791,867	\$ 9,949,598	\$ 24,590,025	\$ 101,432,100	\$ 7,572,170	\$ (25,124,836)	\$ 43,698,030	\$ (4,988)	\$ 26,140,376	\$ 127,572,476
UW-Whitewater	\$ 29,767,216	\$ 19,962,260	\$ 7,257,670	\$ 115,998	\$ 1,405,776	\$ 58,508,920	\$ 152,524	\$ 857,553	\$ (2,475,427)	\$ 875,869	\$ (589,481)	\$ 57,919,439
<b>\$ 246,675,098</b>	<b>\$ 345,229,191</b>	<b>\$ 167,309,118</b>	<b>\$ 33,577,705</b>	<b>\$ 288,846,791</b>	<b>\$ 1,081,637,903</b>	<b>\$ 379,339,209</b>	<b>\$ 119,345,906</b>	<b>\$ 13,698,370</b>	<b>\$ (12,031,259)</b>	<b>\$ 500,352,227</b>	<b>\$ 1,581,990,130</b>	

# FY2022-23 Balance as of June 30, 2023

## 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	\$ 125,119,635	\$ 58,196,442	\$ 18,912,215	\$ 340,261	\$ 201,027	\$ 202,769,581	\$ 3,975,246	\$ 2,881,169	\$ 12,625,109	\$ 39,054,427	\$ 58,535,951	\$ 261,305,533
UW-Green Bay	\$ 82,932,878	\$ 23,533,470	\$ 5,539,360	\$ 2,289,092	\$ 337,640	\$ 114,632,440	\$ 8,019,017	\$ 1,411,841	\$ 5,361,067	\$ 33,560,235	\$ 48,352,159	\$ 162,984,599
UW-La Crosse	\$ 127,822,017	\$ 44,138,311	\$ 11,092,309	\$ 981,748	\$ 381,926	\$ 184,416,311	\$ 4,184,040	\$ 951,050	\$ 10,783,779	\$ 41,907,158	\$ 57,826,027	\$ 242,242,338
UW-Madison	\$1,468,849,618	\$617,248,672	\$497,183,357	\$117,102,936	\$ 194,010,099	\$2,894,394,683	\$664,324,767	\$136,449,488	\$707,615,729	\$224,366,932	\$1,732,756,916	\$4,627,151,599
UW-Milwaukee	\$ 359,658,266	\$ 98,418,837	\$ 21,431,036	\$ 2,521,035	\$ 6,172,041	\$ 488,201,215	\$ 23,516,484	\$ 8,218,866	\$ 43,251,472	\$119,730,801	\$ 194,717,624	\$ 682,918,839
UW-Oshkosh	\$ 130,057,676	\$ 46,827,767	\$ 13,064,903	\$ 353,796	\$ 763,219	\$ 191,067,362	\$ 1,871,430	\$ 2,812,763	\$ 23,767,305	\$ 42,631,156	\$ 71,082,654	\$ 262,150,016
UW-Parkside	\$ 57,955,391	\$ 12,818,334	\$ 2,867,410	\$ 408,413	\$ 87,972	\$ 74,137,520	\$ 2,328,837	\$ 95,782	\$ 2,430,540	\$ 19,106,928	\$ 23,962,087	\$ 98,099,607
UW-Platteville	\$ 87,258,171	\$ 34,664,146	\$ 11,926,969	\$ 70,329	\$ 149,433	\$ 134,069,047	\$ 4,731,125	\$ 637,572	\$ 2,424,285	\$ 25,823,438	\$ 33,616,420	\$ 167,685,467
UW-River Falls	\$ 68,484,282	\$ 32,432,438	\$ 4,497,918	\$ 55,464	\$ 152,109	\$ 105,622,211	\$ 3,973,348	\$ 473,354	\$ 2,696,508	\$ 22,839,330	\$ 29,982,541	\$ 135,604,751
UW-Stevens Point	\$ 105,172,367	\$ 48,155,705	\$ 19,343,963	\$ 3,034,585	\$ 111,596	\$ 175,818,216	\$ 5,983,140	\$ 3,049,624	\$ 8,341,325	\$ 41,070,664	\$ 58,444,753	\$ 234,262,969
UW-Stout	\$ 84,881,764	\$ 42,555,359	\$ 18,544,509	\$ 280,545	\$ 375,095	\$ 146,637,271	\$ 4,447,211	\$ 689,174	\$ 4,396,986	\$ 33,104,619	\$ 42,637,990	\$ 189,275,261
UW-Superior	\$ 43,430,841	\$ 8,339,039	\$ 2,587,416	\$ 82,782	\$ 290,497	\$ 54,730,574	\$ 2,016,772	\$ 335,371	\$ 4,738,822	\$ 15,794,472	\$ 22,885,437	\$ 77,616,011
UW System Admin	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
UW Systemwide	\$ 56,606,610	\$ 2,212,705	\$ 48,135,523	\$ 7,165,936	\$ 1,684,562	\$ 115,805,336	\$ 758,613	\$ 3,182,185	\$ 6,688,886	\$ —	\$ 10,629,684	\$ 126,435,020
UW-Whitewater	\$ 128,237,671	\$ 50,774,028	\$ 11,948,276	\$ 80,341	\$ 693,189	\$ 191,733,505	\$ 4,053,221	\$ 1,733,223	\$ 7,883,939	\$ 54,430,716	\$ 68,101,098	\$ 259,834,603
	<b>\$2,926,467,188</b>	<b>\$1,120,315,25</b>	<b>\$687,075,163</b>	<b>\$134,767,266</b>	<b>\$ 205,410,403</b>	<b>\$5,074,035,274</b>	<b>\$734,183,251</b>	<b>\$162,921,461</b>	<b>\$843,005,753</b>	<b>\$713,420,875</b>	<b>\$2,453,531,340</b>	<b>\$7,527,566,613</b>

# 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 (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	\$ 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	\$1,087,974,84	\$ 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 Reimburse- ment	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	\$ 9,348,716	\$ 249,088	\$ 194,491,647	\$ 4,803,514	\$ 2,571,904	\$ 20,479,494	\$ 40,849,510	\$ 68,704,421	\$ 263,196,068
UW-Green Bay	\$ 79,285,249	\$ 19,576,759	\$ 3,687,026	\$ 2,236,774	\$ 326,291	\$ 105,112,099	\$ 4,963,466	\$ 1,185,172	\$ 20,582,338	\$ 32,942,985	\$ 59,673,961	\$ 164,786,060
UW-La Crosse	\$ 121,113,577	\$ 42,763,548	\$ 7,074,125	\$ 7,141,156	\$ 391,871	\$ 178,484,276	\$ 3,786,509	\$ 977,634	\$ 14,834,083	\$ 42,581,568	\$ 62,179,795	\$ 240,664,071
UW-Madison	\$1,356,434,376	\$450,495,137	\$398,972,720	\$177,019,999	\$111,843,554	\$2,494,765,786	\$562,662,089	\$114,184,961	\$682,827,804	\$215,425,176	\$1,575,100,031	\$4,069,865,817
UW-Milwaukee	\$ 346,927,765	\$ 85,964,572	\$ 17,139,533	\$ 10,490,318	\$ 5,650,505	\$ 466,172,694	\$ 21,738,970	\$ 7,926,783	\$ 96,941,177	\$124,304,684	\$ 250,911,614	\$ 717,084,307
UW-Oshkosh	\$ 115,068,798	\$ 35,475,717	\$ 12,378,070	\$ 9,810,356	\$ 696,490	\$ 173,429,430	\$ 1,392,143	\$ 2,387,098	\$ 22,357,385	\$ 45,259,361	\$ 71,395,987	\$ 244,825,417
UW-Parkside	\$ 55,122,293	\$ 8,640,876	\$ 2,114,662	\$ 4,272,127	\$ 105,512	\$ 70,255,469	\$ 2,427,646	\$ 142,019	\$ 13,486,506	\$ 19,215,032	\$ 35,271,203	\$ 105,526,672
UW-Platteville	\$ 84,978,431	\$ 25,935,029	\$ 10,474,454	\$ 6,725,705	\$ 118,851	\$ 128,232,470	\$ 4,059,618	\$ 331,200	\$ 17,577,071	\$ 27,041,744	\$ 49,009,634	\$ 177,242,104
UW-River Falls	\$ 63,060,697	\$ 25,232,719	\$ 3,528,768	\$ 4,607,207	\$ 230,788	\$ 96,660,180	\$ 2,201,986	\$ 428,976	\$ 15,894,589	\$ 23,295,966	\$ 41,821,517	\$ 138,481,697
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	\$ 7,236,781	\$ 299,671	\$ 139,208,629	\$ 3,669,359	\$ 655,430	\$ 18,829,216	\$ 33,874,325	\$ 57,028,329	\$ 196,236,958
UW-Superior	\$ 40,392,641	\$ 6,377,572	\$ 1,695,088	\$ 2,611,595	\$ 702,228	\$ 51,779,124	\$ 1,790,212	\$ 377,617	\$ 11,073,484	\$ 14,555,848	\$ 27,797,160	\$ 79,576,284
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	\$ 9,030,681	\$ 411,257	\$ 178,305,703	\$ 3,540,037	\$ 1,639,661	\$ 29,603,919	\$ 55,477,312	\$ 90,260,929	\$ 268,566,632
	<b>\$2,759,684,542</b>	<b>\$850,930,782</b>	<b>\$561,339,671</b>	<b>\$268,580,398</b>	<b>\$123,860,270</b>	<b>\$4,564,395,663</b>	<b>\$613,140,308</b>	<b>\$138,040,330</b>	<b>\$1,037,186,65</b>	<b>\$708,337,265</b>	<b>\$2,496,704,560</b>	<b>\$7,061,100,223</b>

# Summary of UW System Unrestricted PR Balances by Level of Commitment

Grand Totals - All Unrestricted Fund

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>FY 2023 Ending Program Revenue Balance</b>						
UW-Madison	\$ 316,347,556	\$ 49,952,000	\$ 81,339,463	\$ 49,000,000	\$ —	\$ 496,639,019
UW-Milwaukee	\$ 24,568,354	\$ 36,451,173	\$ 36,985,606	\$ 29,627,495	\$ —	\$ 127,632,628
UW-Eau Claire	\$ 19,176,391	\$ 31,670,146	\$ 8,978,725	\$ —	\$ 484,975	\$ 60,310,237
UW-Green Bay	\$ 4,951,063	\$ 9,667,445	\$ 17,663,995	\$ 5,442,935	\$ 2,083,321	\$ 39,808,759
UW-La Crosse	\$ 10,334,378	\$ 24,458,542	\$ 3,578,190	\$ 5,362,143	\$ 139	\$ 43,733,392
UW-Oshkosh	\$ 1,327,018	\$ 4,683,231	\$ 1,567,449	\$ —	\$ —	\$ 6,129,397 <sup>1</sup>
UW-Parkside	\$ 4,889,896	\$ 3,906,130	\$ 221,400	\$ 35,017	\$ 263,769	\$ 9,316,212
UW-Platteville	\$ 6,402,162	\$ 15,738,549	\$ 1,217,564	\$ 9,899	\$ 234,285	\$ 23,586,730
UW-River Falls	\$ 9,562,434	\$ 17,337,190	\$ —	\$ 631,000	\$ 4,188	\$ 27,534,812
UW-Stevens Point	\$ 11,263,138	\$ 23,379,393	\$ 7,921,806	\$ 13,981,840	\$ 1,665,252	\$ 58,211,429
UW-Stout	\$ 13,403,951	\$ 9,140,949	\$ 75,426	\$ 5,583,405	\$ 541,047	\$ 28,744,778
UW-Superior	\$ 3,044,499	\$ 3,094,167	\$ 1,596,678	\$ 2,500,000	\$ 1,875,243	\$ 12,110,587
UW-Whitewater	\$ 15,448,655	\$ 19,435,996	\$ 8,779,780	\$ 14,094,905	\$ 1,992,119	\$ 59,751,455
UW Systemwide	\$ 10,202,069	\$ 54,511,946	\$ 24,410,539	\$ 2,933,332	\$ 9,452,015	\$ 101,509,901
	<b>\$ 450,921,564</b>	<b>\$ 303,426,855</b>	<b>\$ 194,336,621</b>	<b>\$ 129,201,971</b>	<b>\$ 18,596,353</b>	<b>\$1,093,198,385</b>
	41.2%	27.7%	17.8%	11.8%	1.7%	100.0%
Prior Year Total	435,179,993	329,937,120	186,191,452	117,627,626	36,994,113	1,105,930,304
	39.3%	29.8%	16.8%	10.6%	3.3%	100.0%

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

# Summary of UW System Unrestricted PR Balances by Level of Commitment

## Tuition Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>FY 2023 Ending Program Revenue Balance</b>						
UW-Madison	\$ 33,631,942	\$ —	\$ 19,056,614	\$ —	\$ —	\$ 52,688,556
UW-Milwaukee	\$ 6,975,271	\$ 9,028,500	\$ 5,909,897	\$ 11,775,050	\$ —	\$ 33,688,718
UW-Eau Claire	\$ 1,911,929	\$ 19,648,704	\$ 576,991	\$ —	\$ —	\$ 22,137,624
UW-Green Bay	\$ 1,894,008	\$ 2,996,523	\$ 58,150	\$ 2,793,895	\$ —	\$ 7,742,576
UW-La Crosse	\$ 2,204,171	\$ 3,884,956	\$ 84,374	\$ 4,951,073	\$ 139	\$ 11,124,714
UW-Oshkosh	\$ 535,019	\$ 3,192,060	\$ 94,575	\$ —	\$ —	\$ 3,821,654
UW-Parkside	\$ 1,101,754	\$ 3,758,301	\$ —	\$ —	\$ —	\$ 4,860,055
UW-Platteville	\$ 313,978	\$ 5,255,928	\$ 350,012	\$ 9,899	\$ 29,449	\$ 5,959,266
UW-River Falls	\$ 1,948,077	\$ 7,337,497	\$ —	\$ 631,000	\$ —	\$ 9,916,574
UW-Stevens Point	\$ 1,969,078	\$ 8,943,589	\$ —	\$ 7,310,493	\$ 641,242	\$ 18,864,402
UW-Stout	\$ 587,913	\$ 1,755,578	\$ —	\$ 4,244,088	\$ —	\$ 6,587,579
UW-Superior	\$ 1,070,747	\$ 1,758,048	\$ 305,279	\$ 2,500,000	\$ 781,846	\$ 6,415,920
UW-Whitewater	\$ 3,693,586	\$ 12,000,994	\$ 1,560,769	\$ 12,203,298	\$ 308,569	\$ 29,767,216
UW Systemwide	\$ 4,420,090	\$ 21,459,827	\$ 7,220,326	\$ —	\$ —	\$ 33,100,243
	<b>\$ 62,257,563</b>	<b>\$ 101,020,505</b>	<b>\$ 35,216,987</b>	<b>\$ 46,418,796</b>	<b>\$ 1,761,245</b>	<b>\$ 246,675,097</b>
	25.2%	41.0%	14.3%	18.8%	0.7%	100.0%
Prior Year Total	\$ 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%

# Summary of UW System Unrestricted PR Balances by Level of Commitment

## Auxiliary Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>FY 2023 Ending Program Revenue Balance</b>						
UW-Madison	\$ 100,764,818	\$ —	\$ 52,315,989	\$ —	\$ —	\$ 153,080,807
UW-Milwaukee	\$ 10,971,551	\$ 8,209,913	\$ 23,547,836	\$ 1,105,594	\$ —	\$ 43,834,894
UW-Eau Claire	\$ 16,809,806	\$ 5,818,176	\$ —	\$ —	\$ —	\$ 22,627,982
UW-Green Bay	\$ 1,641,275	\$ 4,849,737	\$ 11,417,578	\$ 1,832,366	\$ —	\$ 19,740,956
UW-La Crosse	\$ 3,464,895	\$ 12,386,730	\$ 3,036,065	\$ —	\$ —	\$ 18,887,691
UW-Oshkosh	\$ 791,999	\$ 1,491,170	\$ 1,230,363	\$ —	\$ —	\$ 3,513,532
UW-Parkside	\$ 2,657,543	\$ —	\$ —	\$ —	\$ —	\$ 2,657,543
UW-Platteville	\$ 6,037,299	\$ 8,803,565	\$ 801,643	\$ —	\$ 90,311	\$ 15,732,818
UW-River Falls	\$ 7,511,177	\$ 7,541,115	\$ —	\$ —	\$ —	\$ 15,052,292
UW-Stevens Point	\$ 9,024,684	\$ 9,820,156	\$ 2,375,095	\$ 2,203,501	\$ 844,708	\$ 24,268,144
UW-Stout	\$ 9,548,567	\$ —	\$ —	\$ 379,310	\$ —	\$ 9,927,877
UW-Superior	\$ 1,638,508	\$ 293,909	\$ 968,171	\$ —	\$ 118,268	\$ 3,018,856
UW-Whitewater	\$ 8,957,250	\$ 4,415,486	\$ 6,136,767	\$ 1,417,518	\$ 277,774	\$ 21,204,795
UW Systemwide	\$ —	\$ 4,653,522	\$ 281,363	\$ 66,038	\$ 77,245	\$ 5,078,168
	<b>\$ 179,819,372</b>	<b>\$ 68,283,480</b>	<b>\$ 102,110,870</b>	<b>\$ 7,004,327</b>	<b>\$ 1,408,306</b>	<b>\$ 358,626,354<sup>2</sup></b>
	50.1%	19.0%	28.5%	2.0%	0.4%	100.0%
Prior Year Total	\$ 169,380,596	\$ 76,591,105	\$ 112,315,338	\$ 6,187,269	\$ 4,296,570	\$ 368,770,877
	45.9%	20.8%	30.5%	1.7%	1.2%	100.0%

<sup>2</sup> 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 2023 Auxiliary Operations balance is \$358,632,479 without negative divisional balances and \$345,229,191 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
<b>FY 2023 Ending Program Revenue Balance</b>						
UW-Madison	\$ 33,899,122	\$ —	\$ —	\$ —	\$ —	\$ 33,899,122
UW-Milwaukee	\$ 676,440	\$ 18,501,800	\$ 5,855,405	\$ 6,417,426	\$ —	\$ 31,451,071
UW-Eau Claire	\$ 448,083	\$ 5,973,229	\$ 7,556,621	\$ —	\$ —	\$ 13,977,933
UW-Green Bay	\$ 736,048	\$ 1,438,821	\$ 6,188,267	\$ 553,929	\$ 343,573	\$ 9,260,638
UW-La Crosse	\$ 4,643,634	\$ 7,639,585	\$ 321,068	\$ 411,070	\$ —	\$ 13,015,357
UW-Oshkosh	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (1,367,282)
UW-Parkside	\$ 1,009,295	\$ 31,953	\$ 169,000	\$ 35,017	\$ —	\$ 1,245,265
UW-Platteville	\$ 50,885	\$ 1,554,365	\$ 9,630	\$ —	\$ —	\$ 1,614,880
UW-River Falls	\$ 103,180	\$ 2,012,191	\$ —	\$ —	\$ —	\$ 2,115,371
UW-Stevens Point	\$ 177,351	\$ 3,875,760	\$ 5,546,711	\$ 4,043,620	\$ —	\$ 13,643,442
UW-Stout	\$ 3,263,412	\$ 6,893,882	\$ —	\$ 927,225	\$ —	\$ 11,084,519
UW-Superior	\$ 145,266	\$ 635,329	\$ 250,483	\$ —	\$ 288,187	\$ 1,319,265
UW-Whitewater	\$ 2,797,819	\$ 3,019,516	\$ 966,246	\$ 474,089	\$ —	\$ 7,257,670
UW Systemwide	\$ 1,921,355	\$ 8,736,089	\$ 15,797,813	\$ —	\$ 2,336,610	\$ 28,791,867
	<b>\$ 49,871,890</b>	<b>\$ 60,312,520</b>	<b>\$ 42,661,244</b>	<b>\$ 12,862,376</b>	<b>\$ 2,968,370</b>	<b>\$ 167,309,118<sup>3</sup></b>
	29.8%	36.0%	25.5%	7.7%	1.8%	100.0%
Prior Year Total	\$ 58,703,057	\$ 29,294,379	\$ 34,650,309	\$ 23,814,793	\$ 3,895,491	\$ 150,358,030
	39.0%	19.5%	23.0%	15.8%	2.6%	100.0%

<sup>3</sup> 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
<b>FY 2023 Ending Program Revenue Balance</b>						
UW-Madison	\$ 3,625,625	\$ —	\$ 9,966,860	\$ —	\$ —	\$ 13,592,485
UW-Milwaukee	\$ 561,939	\$ —	\$ 41,446	\$ 4,739,377	\$ —	\$ 5,342,762
UW-Eau Claire	\$ 14	\$ —	\$ 845,113	\$ —	\$ —	\$ 845,127
UW-Green Bay	\$ 619,922	\$ 275,449	\$ —	\$ 228,893	\$ 736,760	\$ 1,861,024
UW-La Crosse	\$ 21,677	\$ 18,873	\$ 136,683	\$ —	\$ —	\$ 177,233
UW-Oshkosh	\$ —	\$ —	\$ 242,511	\$ —	\$ —	\$ 242,511
UW-Parkside	\$ 121,304	\$ 115,876	\$ 52,400	\$ —	\$ 48,564	\$ 338,144
UW-Platteville	\$ —	\$ 1,595	\$ 56,279	\$ —	\$ —	\$ 57,874
UW-River Falls	\$ —	\$ 41,900	\$ —	\$ —	\$ 4,188	\$ 46,088
UW-Stevens Point	\$ 92,025	\$ 506,390	\$ —	\$ 127,037	\$ 71,550	\$ 797,002
UW-Stout	\$ 3,500	\$ —	\$ 75,426	\$ 14,027	\$ —	\$ 92,953
UW-Superior	\$ 20,090	\$ 23,280	\$ 72,745	\$ —	\$ 2,789	\$ 118,904
UW-Whitewater	\$ —	\$ —	\$ 115,998	\$ —	\$ —	\$ 115,998
UW Systemwide	\$ 3,848,580	\$ 2,283,724	\$ 950,000	\$ 2,867,294	\$ —	\$ 9,949,598
	<b>\$ 8,914,676</b>	<b>\$ 3,267,087</b>	<b>\$ 12,555,461</b>	<b>\$ 7,976,628</b>	<b>\$ 863,851</b>	<b>\$ 33,577,703</b>
	26.5%	9.7%	37.4%	23.8%	2.6%	100.0%
Prior Year Total	\$ 7,541,256	\$ 4,233,412	\$ 15,422,279	\$ 3,892,740	\$ 3,451,051	\$ 34,540,737
	21.8%	12.3%	44.6%	11.3%	10.0%	100.0%

# Summary of UW System Unrestricted PR Balances by Level of Commitment

## Federal Indirect Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>FY 2023 Ending Program Revenue Balance</b>						
UW-Madison	\$144,426,049	\$ 49,952,000	\$ —	\$ 49,000,000	\$ —	\$ 243,378,049
UW-Milwaukee	\$ 5,383,153	\$ 710,960	\$ 1,631,022	\$ 5,590,048	\$ —	\$ 13,315,183
UW-Eau Claire	\$ 6,559	\$ 230,037	\$ —	\$ —	\$ 484,975	\$ 721,571
UW-Green Bay	\$ 59,810	\$ 106,915	\$ —	\$ 33,852	\$ 1,002,988	\$ 1,203,565
UW-La Crosse	\$ —	\$ 528,398	\$ —	\$ —	\$ —	\$ 528,398
UW-Oshkosh	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (81,019)
UW-Parkside	\$ —	\$ —	\$ —	\$ —	\$ 215,205	\$ 215,205
UW-Platteville	\$ —	\$ 123,096	\$ —	\$ —	\$ 114,525	\$ 237,621
UW-River Falls	\$ —	\$ 404,487	\$ —	\$ —	\$ —	\$ 404,487
UW-Stevens Point	\$ —	\$ 233,498	\$ —	\$ 297,189	\$ 107,752	\$ 638,439
UW-Stout	\$ 559	\$ 491,488	\$ —	\$ 18,755	\$ 541,047	\$ 1,051,849
UW-Superior	\$ 169,888	\$ 383,601	\$ —	\$ —	\$ 684,153	\$ 1,237,642
UW-Whitewater	\$ —	\$ —	\$ —	\$ —	\$ 1,405,776	\$ 1,405,776
UW Systemwide	\$ 12,044	\$ 17,378,784	\$ 161,037	\$ —	\$ 7,038,160	\$ 24,590,025
	<b>\$150,058,062</b>	<b>\$ 70,543,264</b>	<b>\$ 1,792,059</b>	<b>\$ 54,939,844</b>	<b>\$ 11,594,581</b>	<b>\$ 288,846,792 <sup>4</sup></b>
	52.0%	24.4%	0.6%	19.0%	4.0%	100.0%
Prior Year Total	\$154,931,295	\$ 28,558,032	\$ 2,041,953	\$ 45,036,514	\$ 23,388,570	\$ 253,956,364
	61.0%	11.2%	0.8%	17.7%	9.2%	100.0%

<sup>4</sup> 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.

**SEMIANNUAL REPORT ON GIFTS, GRANTS AND CONTRACTS  
JULY 1, 2022 THROUGH JUNE 30, 2023****REQUESTED ACTION**

No action is required; this item is for information only.

**SUMMARY**

Attachment A provides a summary report on gifts, grants, and contracts awarded to UW System institutions from July 1, 2022, through June 30, 2023. Total gifts, grants, and contracts for the period were approximately \$2.3 billion, an increase of 18.9% (\$364.8 million) from fiscal year 2022. This increase essentially returns the UW System's gift, grant, and contract awards to the fiscal year 2021 level.

Federal awards increased \$263.4 million (23.0%). Most of this increase relates to UW-Madison's federal research and public service awards, specifically with increased awards from the National Institute of Health, Department of Agriculture, National Science Foundation and Department of Defense. UW Oshkosh, UW-Stevens Point, UW-Superior, and UW-Whitewater also reported notable increases in research and public service awards for their institutions.

Non-federal awards increased \$101.3 million (13.0%). Changes in federal Financial Aid and non-federal Other were also noted at several UW institutions. These changes between years are largely due to the timing of awards from the Department of Education and the campus foundations.

**Presenter**

- Sean Nelson, Vice President for Finance and Administration, UW System

**BACKGROUND**

Regent Policy Document 13-1: "General Contract Approval, Signature Authority, and Reporting", requires that a summary of extramural gifts, grants, and contracts be reported semiannually to UW System Administration for presentation to the Business and Finance

Committee of the Board of Regents. The report, included as Attachment A, is intended to meet that requirement and reflects gifts, grants, and contracts awarded for the given reporting period. It does not include what has been expended or total amounts beyond the given reporting period.

The categories defined in this report are based on UWSA program activity codes and are further defined in Attachment B.

### **Previous Action or Discussion**

The mid-year report was presented to the Business and Finance Committee in March 2023.

### **Related Policies**

- [Regent Policy Document 13-1](#), "General Contract Approval, Signature Authority, and Reporting"

### **ATTACHMENTS**

- A) University of Wisconsin System Gifts, Grants and Contracts Awarded Fiscal Year 2022-23 (through June 2023)
- B) Report Category Descriptions and Examples

**UNIVERSITY OF WISCONSIN SYSTEM  
GIFTS, GRANTS AND CONTRACTS AWARDED  
FISCAL YEAR 2022-2023 (through June)**

Institution	TOTAL AWARDS - ALL CATEGORIES								
	Total			Federal			Non Federal		
	Fiscal Year to Date			Fiscal Year to Date			Fiscal Year to Date		
	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)
<b>Total</b>	<b>2,290,637,648</b>	<b>1,925,877,469</b>	<b>364,760,179</b>	<b>1,409,326,611</b>	<b>1,145,879,419</b>	<b>263,447,191</b>	<b>881,311,037</b>	<b>779,998,049</b>	<b>101,312,988</b>
Madison	1,927,924,385	1,629,964,824	297,959,560	1,124,508,837	914,535,661	209,973,176	803,415,547	715,429,163	87,986,384
Milwaukee	80,587,671	78,167,282	2,420,390	56,007,372	56,852,619	(845,246)	24,580,299	21,314,663	3,265,636
Eau Claire	19,468,316	7,554,519	11,913,797	13,903,559	7,533,177	6,370,382	5,564,758	21,342	5,543,416
Green Bay	25,595,756	22,031,338	3,564,418	16,221,739	15,597,817	623,922	9,374,017	6,433,521	2,940,497
La Crosse	18,482,183	14,290,449	4,191,734	14,007,179	9,110,153	4,897,026	4,475,003	5,180,296	(705,292)
Oshkosh	29,724,828	19,560,589	10,164,240	27,466,607	18,325,205	9,141,402	2,258,221	1,235,384	1,022,837
Parkside	14,080,225	16,335,945	(2,255,720)	12,155,944	14,827,521	(2,671,577)	1,924,281	1,508,424	415,856
Platteville	15,790,779	10,995,359	4,795,420	11,754,525	6,631,873	5,122,652	4,036,254	4,363,486	(327,232)
River Falls	12,244,166	7,938,808	4,305,358	7,910,295	5,595,074	2,315,221	4,333,871	2,343,734	1,990,137
Stevens Point	34,151,021	23,248,626	10,902,395	29,043,720	14,893,625	14,150,095	5,107,302	8,355,001	(3,247,699)
Stout	22,798,051	15,372,289	7,425,762	18,611,564	11,443,589	7,167,975	4,186,487	3,928,700	257,787
Superior	25,586,557	7,827,758	17,758,799	23,130,173	5,839,634	17,290,539	2,456,384	1,988,124	468,260
Whitewater	27,518,680	12,960,529	14,558,150	22,397,374	9,429,284	12,968,090	5,121,306	3,531,245	1,590,060
System Administration	36,685,029	59,629,154	(22,944,125)	32,207,722	55,264,187	(23,056,465)	4,477,308	4,364,967	112,341

RESEARCH & PUBLIC SERVICE									
Institution	Total Fiscal Year to Date			Federal Fiscal Year to Date			Non Federal Fiscal Year to Date		
	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)
<b>Total</b>	<b>1,749,039,716</b>	<b>1,497,193,774</b>	<b>251,845,942</b>	<b>1,150,015,126</b>	<b>922,959,084</b>	<b>227,056,042</b>	<b>599,024,591</b>	<b>574,234,690</b>	<b>24,789,901</b>
Madison	1,618,467,469	1,392,491,295	225,976,174	1,049,911,057	843,896,299	206,014,758	568,556,412	548,594,996	19,961,416
Milwaukee	48,595,588	46,414,566	2,181,022	34,923,415	36,787,759	(1,864,344)	13,672,173	9,626,807	4,045,366
Eau Claire	3,059,524	1,143,271	1,916,253	2,114,138	1,124,129	990,009	945,386	19,142	926,244
Green Bay	6,174,899	4,979,518	1,195,380	4,128,033	3,048,112	1,079,921	2,046,866	1,931,407	115,459
La Crosse	1,184,828	2,041,696	(856,868)	597,578	812,946	(215,368)	587,249	1,228,749	(641,500)
Oshkosh	5,420,240	2,328,437	3,091,803	3,684,515	1,473,017	2,211,498	1,735,725	855,420	880,305
Parkside	458,268	122,048	336,220	434,595	4,500	430,095	23,673	117,548	(93,875)
Platteville	2,782,722	3,151,735	(369,014)	2,310,987	1,485,132	825,855	471,735	1,666,603	(1,194,869)
River Falls	2,495,064	1,597,508	897,556	1,879,169	1,130,612	748,557	615,895	466,896	148,999
Stevens Point	14,938,935	5,682,692	9,256,243	11,802,675	2,328,673	9,474,002	3,136,260	3,354,019	(217,759)
Stout	2,107,135	2,251,280	(144,145)	1,262,034	1,298,201	(36,167)	845,101	953,079	(107,978)
Superior	15,925,011	1,551,873	14,373,137	15,354,270	1,273,931	14,080,339	570,740	277,942	292,799
Whitewater	9,268,821	4,137,802	5,131,018	7,737,878	3,031,586	4,706,292	1,530,942	1,106,216	424,726
System Administration	18,161,214	29,300,053	(11,138,839)	13,874,781	25,264,187	(11,389,406)	4,286,433	4,035,866	250,567

INSTRUCTION									
Institution	Total Fiscal Year to Date			Federal Fiscal Year to Date			Non Federal Fiscal Year to Date		
	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)
<b>Total</b>	<b>101,107,910</b>	<b>94,422,218</b>	<b>6,685,692</b>	<b>60,398,301</b>	<b>60,430,744</b>	<b>(32,442)</b>	<b>40,709,609</b>	<b>33,991,475</b>	<b>6,718,134</b>
Madison	58,931,479	42,298,895	16,632,584	34,513,371	22,990,579	11,522,791	24,418,108	19,308,316	5,109,793
Milwaukee	15,522,038	14,294,141	1,227,897	4,767,598	2,737,392	2,030,205	10,754,440	11,556,748	(802,308)
Eau Claire	4,185,528	2,018,013	2,167,515	1,103,212	2,015,813	(912,601)	3,082,316	2,200	3,080,116
Green Bay	1,675,074	2,126,115	(451,041)	473,352	710,105	(236,753)	1,201,722	1,416,010	(214,288)
La Crosse	438,719	776,255	(337,536)	425,940	336,769	89,171	12,779	439,486	(426,707)
Oshkosh	18,079,408	6,569,136	11,510,272	18,075,008	6,569,136	11,505,872	4,400	-	4,400
Parkside	1,266,662	103,915	1,162,747	924,237	-	924,237	342,425	103,915	238,510
Platteville	133,389	63,383	70,006	-	-	-	133,389	63,383	70,006
River Falls	68,429	4,124	64,305	-	-	-	68,429	4,124	64,305
Stevens Point	371,323	896,988	(525,665)	26,360	-	26,360	344,963	896,988	(552,025)
Stout	294,946	237,931	57,015	64,474	70,949	(6,475)	230,472	166,982	63,490
Superior	15,704	8,868	6,837	-	-	-	15,704	8,868	6,837
Whitewater	125,211	24,455	100,755	24,750	-	24,750	100,461	24,455	76,005
System Administration	-	25,000,000	(25,000,000)	-	25,000,000	(25,000,000)	-	-	-

Institution	STUDENT AID								
	Total			Federal			Non Federal		
	Fiscal Year to Date			Fiscal Year to Date			Fiscal Year to Date		
	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)
<b>Total</b>	<b>220,495,855</b>	<b>187,558,572</b>	<b>32,937,283</b>	<b>170,890,968</b>	<b>139,862,261</b>	<b>31,028,707</b>	<b>49,604,887</b>	<b>47,696,311</b>	<b>1,908,576</b>
Madison	72,828,631	78,300,482	(5,471,851)	35,814,383	43,376,486	(7,562,104)	37,014,248	34,923,996	2,090,253
Milwaukee	15,394,136	14,611,215	782,921	15,392,336	14,609,615	782,721	1,800	1,600	200
Eau Claire	11,874,010	4,393,235	7,480,775	10,686,209	4,393,235	6,292,974	1,187,801	-	1,187,801
Green Bay	12,584,810	11,825,379	759,431	11,492,946	10,841,167	651,779	1,091,864	984,212	107,652
La Crosse	12,589,484	9,057,764	3,531,720	11,256,502	6,553,783	4,702,719	1,332,983	2,503,982	(1,170,999)
Oshkosh	6,098,464	8,295,072	(2,196,608)	5,707,084	8,092,524	(2,385,440)	391,380	202,548	188,832
Parkside	11,422,583	14,809,197	(3,386,614)	10,338,506	14,344,214	(4,005,708)	1,084,077	464,983	619,094
Platteville	9,255,764	3,382,853	5,872,911	9,145,988	3,262,253	5,883,735	109,776	120,600	(10,824)
River Falls	6,288,340	4,259,027	2,029,313	5,175,669	3,284,408	1,891,261	1,112,671	974,619	138,052
Stevens Point	17,039,502	15,403,337	1,636,165	15,699,963	12,168,918	3,531,045	1,339,539	3,234,419	(1,894,880)
Stout	17,736,645	9,373,628	8,363,017	16,428,086	8,325,907	8,102,179	1,308,559	1,047,721	260,838
Superior	9,275,947	5,729,345	3,546,602	7,768,903	4,365,872	3,403,031	1,507,044	1,363,473	143,571
Whitewater	15,763,039	8,118,038	7,645,001	13,639,894	6,243,879	7,396,015	2,123,145	1,874,159	248,986
System Administration	2,344,500	-	2,344,500	2,344,500	-	2,344,500	-	-	-

Institution	ALL OTHERS*								
	Total			Federal			Non Federal		
	Fiscal Year to Date			Fiscal Year to Date			Fiscal Year to Date		
	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)	2022-23	2021-22	Increase (Decrease)
<b>Total</b>	<b>219,994,166</b>	<b>146,702,904</b>	<b>73,291,262</b>	<b>28,022,215</b>	<b>22,627,330</b>	<b>5,394,885</b>	<b>191,971,950</b>	<b>124,075,574</b>	<b>67,896,377</b>
Madison	177,696,806	116,874,152	60,822,654	4,270,027	4,272,296	(2,269)	173,426,779	112,601,856	60,824,923
Milwaukee	1,075,910	2,847,360	(1,771,450)	924,024	2,717,852	(1,793,828)	151,886	129,508	22,378
Eau Claire	349,255	-	349,255	-	-	-	349,255	-	349,255
Green Bay	5,160,973	3,100,326	2,060,648	127,408	998,433	(871,026)	5,033,565	2,101,892	2,931,673
La Crosse	4,269,151	2,414,734	1,854,418	1,727,159	1,406,655	320,504	2,541,992	1,008,079	1,533,913
Oshkosh	126,716	2,367,943	(2,241,227)	-	2,190,528	(2,190,528)	126,716	177,415	(50,699)
Parkside	932,712	1,300,786	(368,074)	458,606	478,807	(20,201)	474,106	821,979	(347,872)
Platteville	3,618,904	4,397,388	(778,484)	297,550	1,884,489	(1,586,938)	3,321,354	2,512,899	808,455
River Falls	3,392,333	2,078,149	1,314,184	855,457	1,180,054	(324,597)	2,536,876	898,095	1,638,781
Stevens Point	1,801,261	1,265,609	535,652	1,514,722	396,034	1,118,688	286,539	869,575	(583,036)
Stout	2,659,325	3,509,450	(850,125)	856,970	1,748,532	(891,562)	1,802,355	1,760,918	41,437
Superior	369,895	537,672	(167,777)	7,000	199,831	(192,831)	362,895	337,841	25,054
Whitewater	2,361,609	680,234	1,681,375	994,852	153,819	841,033	1,366,758	526,415	840,343
System Administration	16,179,315	5,329,101	10,850,214	15,988,441	5,000,000	10,988,441	190,874	329,101	(138,227)

\*Includes Libraries, Physical Plant and Miscellaneous categories

### Report Category Descriptions and Examples

Report Category	Program Name	Description	Examples
Research and Public Service	Sponsored Research	Activities specifically organized and separately budgeted to produce research outcomes, whether commissioned by an agency external to the institution or separately by an organizational unit within the institution.	Institutes and research centers Individual and project research
Research and Public Service	Public Service	Activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples include Community Services; Cooperative Extension Services; and Public Broadcasting Services.	Community services Cooperative extension Public broadcasting
Instruction	Instruction	Activities that are part of an institution's instructional program. Included are credit and noncredit courses for academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions; and community education. Includes departmental research and sponsored instruction.	General academic instruction Vocational/technical instruction Special session instruction Community education Preparatory/remedial instruction
Student Aid	Student Aid	All forms of financial aid assistance to students including scholarships, fellowships, and loans.	Scholarships Fellowships Loans Federal grants (i.e. Pell)
All Others: Split Libraries and Miscellaneous	Academic Support	Support services for the institution's primary missions: instruction, research, and public service. Examples include Libraries; Museums and Galleries; Educational Media Services; Academic Computing Services; Ancillary Support; Academic Administration; Academic Personnel Development; and Course and Curriculum Development.	Libraries Museums and galleries Educational media services Academic computing services Ancillary support Academic administration Academic personnel development Course and curriculum development
All Others: Miscellaneous	Student Services	Admissions and registrar offices and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program. Examples include Student Services Administration; Social and Cultural Development; Counseling and Career Guidance; Financial Aid Administration; Student Admissions; Student Records; and Student Health Services.	Student services administration Social and cultural development Counseling and career guidance Financial aid administration Student admissions Student records Student health services
All Others: Miscellaneous	Institutional Support	1) Central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; 2) fiscal operations, including the investment office; 3) administrative data processing; 4) employee personnel and records; 5) logistical activities that provide procurement, storerooms, printing, and transportation services to the institution; 6) support services to faculty and staff that are not operated as auxiliary enterprises; and 7) activities concerned with community and alumni relations, including development and fundraising.	Executive management Fiscal operations General administrative and logistical services Administrative computing services Public relations/development
All Others: Physical Plant	Operation and Maintenance of Plant	Operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises and independent operations	Physical plant administration Building maintenance Custodial services Utilities Landscaper and grounds Major repairs and renovations
All Others: Miscellaneous	Auxiliary Enterprises	An entity that exists to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. This also includes Division I Intercollegiate Athletics.	Provides goods and services for a fee to students, faculty, and staff Intercollegiate athletics

**UW-MADISON CONTRACTUAL AGREEMENT  
WITH GE PRECISION HEALTHCARE LLC**

**REQUESTED ACTION**

Adoption of Resolution G., approving the contractual agreement between the Board of Regents and GE Precision Healthcare LLC.

**Resolution G.** That, upon 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 GE Precision Healthcare LLC.

**SUMMARY**

The proposed agreement renews a partnership that has spanned decades between UW-Madison and GE Healthcare. This 10-year renewal of the agreement enables UW-Madison to use cutting edge GE Healthcare equipment for UW-Madison's research goals in exchange for conducting research studies with GE Healthcare. Annually, UW-Madison then has the ability to acquire ownership of the equipment for further use at UW-Madison

UW-Madison and GE Healthcare have a relationship that has spanned more than 30 years. As part of the relationship, UW-Madison and GE have had agreements that enabled UW-Madison to gain access to cutting edge, early-stage equipment that GE Healthcare has developed. This has enabled UW-Madison to be on the cutting edge of research around the GE Healthcare equipment. In turn, GE Healthcare gains a partnership with UW-Madison, exploring how their equipment works in real time, while also developing plans to improve and advance their development. The previous agreement between UW-Madison and GE Healthcare spanned 10 years and resulted in 130 projects that transferred more than \$32 million in value from GE Healthcare to UW-Madison. With this new agreement, UW-Madison and GE Healthcare look to continue this 30+ year relationship.

**Presenter**

- Rob Cramer, Vice Chancellor for Finance and Administration, UW-Madison

## **BACKGROUND**

Regent Policy Document 13-1 requires that any grant or contract with private, profit-making organizations and UW-Madison with a value greater than \$10,000,000 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"

**UW-MILWAUKEE LICENSE AGREEMENT  
WITH T-MOBILE CENTRAL LLC**

**REQUESTED ACTION**

Adoption of Resolution H., approving the license agreement between the Board of Regents and T-Mobile Central LLC.

**Resolution H.** 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 T-Mobile Central LLC.

**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 agreements, cellular service providers may place their equipment on UWM premises (building rooftops).

UWM contracted with T-Mobile Central LLC ("T-Mobile") to allow T-Mobile to place its equipment on UWM's premises at 3210 North Maryland Avenue (Bolton Hall) on November 2, 2000. That agreement was scheduled to expire on November 12, 2021; however, T-Mobile continued making holdover payments since that time and now seeks to enter into a new license agreement.

Gunnerson, acting on UWM's behalf, has negotiated a new license agreement between UWM and T-Mobile. This new agreement will commence upon execution by UWM and continue for an initial term of five years, with up to four five-year renewal terms thereafter. The one-time transaction fee associated with this agreement is \$35,000, and the initial annual license fee shall be \$48,000. The license fee shall thereafter increase by 4.5% per year. T-Mobile will also be liable for actual costs resulting from this relationship. Thus, the total value of this relationship may exceed \$1,000,000.

T-Mobile'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"

## **ADMINISTRATIVE TRANSFORMATION PROGRAM UPDATE**

### **REQUESTED ACTION**

No action is required; this item is for information only.

### **SUMMARY**

The current administrative infrastructure of the UW System is built on outdated, disconnected technology and supplemental systems, which increases security risks, limits access to reliable data, increases staff burden, and hinders the UW from fulfilling its mission.

The Administrative Transformation Program (ATP) seeks to modernize this environment across the UW System by standardizing finance, human resources, and research administration business processes and implementing Workday and Huron Research Suite, integrated, cloud-based technology systems. Once completed, the UW System will have a resilient administrative environment to advance its mission of research, teaching, and outreach more efficiently and effectively.

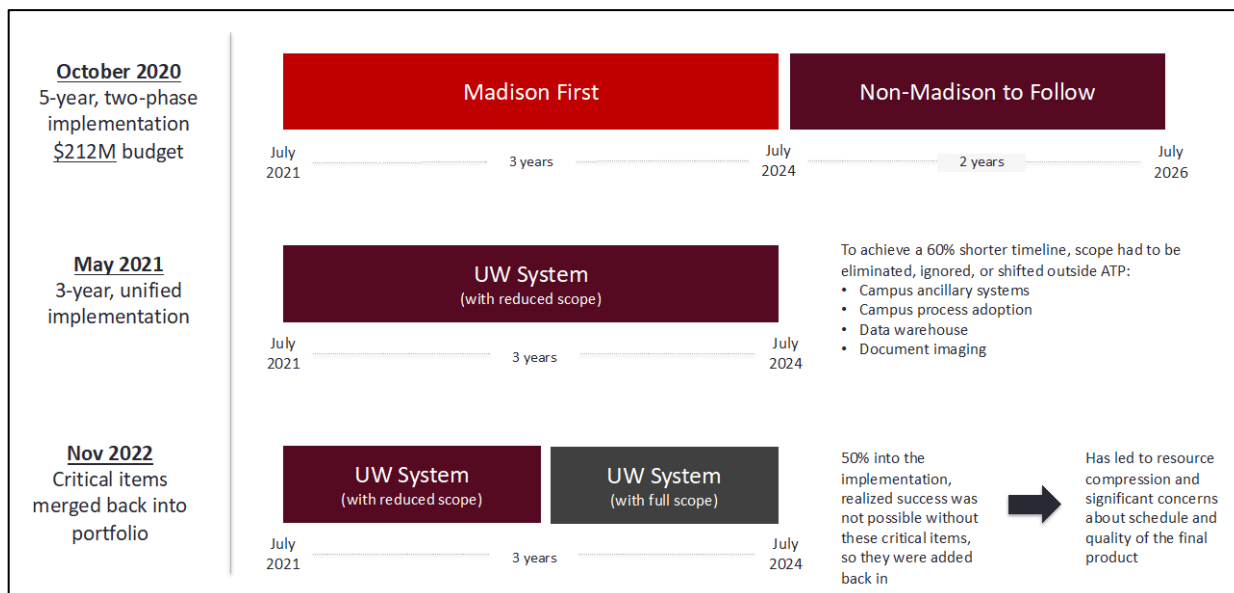
This report and companion presentation are part of ATP Leadership's efforts to transparently communicate the revised schedule needed to fully deliver a high-quality product for the full original project scope while minimizing risks to the universities and overall UW System.

### **Presenters**

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

## BACKGROUND

The following diagram provides a summarized visual history of ATP as it relates to timeline, sequencing, and scope revisions.



As the diagram outlines, the original project was a five (5) year implementation where UW-Madison would be implemented first, followed by the remaining universities. At the conclusion of planning, it was determined that a unified approach would be the most effective option as it would minimize the operational disruption and total cost of simultaneously running multiple HR and Finance systems for multiple years. To include the full UW System within the three (3) year Madison-first timeline, the scope was restricted to only the Workday implementation, thus eliminating key elements of scope (such as the ancillary systems and the data warehouse).

Halfway through the implementation, it was determined that overall success was not possible without these critical elements, and they were added back into scope through a portfolio management concept. However, the re-introduction of full scope on a shortened timeline has led to resource compression and significant concerns about the feasibility of the schedule and the quality of the final product.

The Board of Regents (BOR) was notified of the project's "red" status at its July 2023 meeting as part of the semi-annual update on the Large and High-Risk Information Technology Projects Report. At that meeting, project leadership pledged to return at the October 2023 BOR meeting with either a detailed update on how it would achieve the July 2024 go-live or share a schedule adjustment with the associated impacts.

## DISCUSSION

During the months of July and August 2023, the ATP leadership team conducted a deep analysis, in partnership with the universities, to inventory the unknowns and gaps that must be closed to realize a July 2024 go-live. Through these discussions, it became clear to project leadership that while a July 2024 go-live was possible, it was extremely risky because of the following factors:

- 1) Testing process would have to be shortened/compromised;
- 2) Individual universities would have minimal time to complete their portions of the work;
- 3) Key pieces of scope would have to be eliminated, leading to;
- 4) High likelihood of a low-quality, high-frustration experience for the universities at go-live and for many months thereafter.

Once these realities were fully understood, ATP leadership rigorously explored alternative timelines summarized in the table below:

Option	Summary
<b>July 2024 No Revision</b>	<b>Schedule/budget over quality resulting in negative user experience.</b> Can get Workday live, but at elevated risk to business and end-user community who support the mission of the University. Scope reduction required to meet timeline. <ul style="list-style-type: none"><li>• Testing and training incomplete and high-risk.</li><li>• Schedule does not provide enough time for universities to complete their portions of the work.</li><li>• Will result in significant volume of production issues causing delay in value-add transformation opportunities.</li><li>• Increased risk related to ensuring appropriate financial controls.</li></ul>
<b>January 2025 6-Month Revision</b>	<b>Does not solve the resource constraint problem.</b> Mid-year fiscal year transition to new system introduces additional scope and complexity that outweighs benefits of additional time. <ul style="list-style-type: none"><li>• Unknown risks involved with a mid-year conversion to a new financial chart-of-accounts while also transitioning from a cash to accrual basis.</li></ul>
<b>July 2025 12-Month Revision</b>	<b>High quality and positive user experience in exchange for schedule and budget increases.</b> Enhances ability for businesses and end-users to further the mission of the University. <ul style="list-style-type: none"><li>• People, Process, and Technology are ready and high-quality product is deployed.</li></ul>









The following table evaluates each option against readiness (people, process, technology) and impact (scope, schedule, budget, and quality) with corresponding budget implications.

Option	Readiness			Impact				Costs Estimates	Diff from Baseline (\$212M)
	People	Process	Tech	Scope	Schedule	Budget	Quality	Low - high	Low - high
July 2024 No Revision	✗	✗	✗	✗	✓	✓	✗	\$159.4M - \$172.2M	Under \$40M-\$53M
Jan 2025 6-Month Revision	✗	✗	—	✗	✗	—	—	\$180.8M - \$199.1M	Under \$13M-\$31M
July 2025 12-Month Revision	✓	✓	✓	✓	✗	✗	✓	\$205.8M - \$228.7M	Under \$6M-Over \$17M

Since Workday is expected to be a long-term solution and the revised cost estimates are within reasonable range (-3% to 8%) of the original budget, it is in the best long-term interest of the UW System to revise the go-live to July 2025, which will enable a high-quality rollout and avoid unnecessary disruption to critical operations. It is still a realistic possibility to complete the project within the original budget; ATP leadership will continue to closely monitor the budget, refine the estimates, and keep the cost as low as possible. Furthermore, a go-live of July 2025 will still complete the full scope of the project one (1) year earlier than originally planned.

## Overall Status

The following table compares the overall status of the program before and after the timeline revision.

	Status BEFORE Timeline Revision	Status AFTER Timeline Revision
<b>Scope</b>	 <p>The project scope will need to be materially reduced to achieve a go-live for July 2024, which will introduce significant readiness and quality issues for the universities.</p>	 <p>The scope of the original project is preserved and equivalent to what was presented to the BOR in October 2020 and is realistically achievable by July 2025. ATP leadership is aware of the human tendency to increase scope as time expands and intends to be firm as these requests surface.</p>
<b>Schedule</b>	 <p>Delivery of Workday-only functionality is achievable by July 2024, but other critical integrations and ancillary systems will not be ready, thus introducing significant readiness and quality issues for the universities.</p>	 <p>The revised schedule now includes the full scope of the project with a mechanism to track progress and provide the insights and status updates on key deliverables. The project is on track to complete by July 2025.</p>
<b>Budget</b>	 <p>The project is currently tracking under budget with financial contingencies available, but the challenges in both hiring and onboarding scarce resources with specialized skills dampen the viability of using these funds to accelerate the work.</p>	 <p>The current budget estimates are \$205.8M - \$228.7M, which are within a reasonable range (-3% to 8%) of the original budget of \$212M. Even with the revised schedule, it is a realistic possibility to be under budget. ATP leadership will continue to closely monitor the budget and keep the cost as low as possible.</p>
<b>Overall</b>	 <p>ATP leadership, in consultation with UW System and UW-Madison leadership, must determine if the diminished readiness, scope, and quality are acceptable to realize a July 2024 go-live or if a schedule revision is needed to mitigate the risks and impacts.</p>	 <p>The schedule revision provides an opportunity needed to deliver a high-quality outcome that matches the original scope. However, the collective UW System still has an enormous amount of work ahead and must continue the high pace to realize the July 2025 go-live.</p>

October 5, 2023

**UW SYSTEM AMENDMENT TO SERVICE AGREEMENT WITH HURON  
CONSULTING GROUP, INC.**

**REQUESTED ACTION**

Adoption of Resolution J., approving the amendment to the contractual agreement between the Board of Regents and Huron Consulting Group, Inc.

**Resolution J.** That, upon recommendation of the President of the University of Wisconsin System, the Board of Regents approves the amendment to the contractual agreement between the Board of Regents of the University of Wisconsin System, doing business as UWSA, and Huron Consulting Group, Inc.

**SUMMARY**

The proposed amendment increases the maximum allowable billable hours with Huron Consulting Group, Inc. by 50,349, which translates to \$8,772,439. These additional hours are needed due to the revised go-live date of July 2025 (from July 2024). To minimize the financial impacts of the schedule revision, the following tactics were used to balance additional expense without sacrificing quality:

- **Spread-out Existing Hours** – The schedule revision significantly reduces the level of overlapping work for the Huron consulting resources as that same level of effort can be spread over a longer period. Through this tactic, the existing contract with Huron will cover project expenses through November 2024.
- **Reduced Levels for Targeted Consultants** – For the remaining period between December 2024 and August 2025 (which includes 2 months of “hyper-care” post-go-live), the ATP team worked directly with Huron to identify the individual consultants and the respective number of hours needed to successfully complete the revised implementation plan. This approach resulted in an overall reduction in average hours compared to the prior burn rate of the project to-date. This portion represents \$8.12 million of the total increase.
- **Revised Integration Approach between Workday and Jaggaer** – The revised schedule presents an opportunity to change course with the integration between

Workday and Jaggaer (procurement system). While the current path (“Jaggaer-first” approach) will technically work, the complexity required to build and maintain this non-standard approach is much higher than anticipated and raises significant long-term sustainability concerns.

As such, the revised schedule provides the time needed to adopt a more standard “Workday-first” approach, which would significantly reduce complexity and ongoing support costs, while opening the opportunity for cost savings during future contract negotiations. Additional analysis is needed before fully confirming this path, but this amendment includes \$650,000 for implementing this approach. The UW System would not incur these charges should it choose to stay with the current path.

Huron professional services conducted onsite at UW System locations will be billed based on an onsite hourly rate, while services performed virtually will be billed based upon an offsite rate. This amendment sets the total contractual not-to-exceed amount with Huron Consulting Group, Inc. at \$47,194,351.70.

### **Presenters**

- Brent Tilton, Director of Procurement, UW System Administration
- 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 large or high-risk information technology projects, as defined in Regent Policy Document 25-4, be presented to the Board of Regents for formal approval prior to execution.

### **Previous Action or Discussion**

The Administrative Transformation Program (ATP) is a multi-year program across the UW System to address legacy process inefficiencies, risks, and gaps in functionality, and to build an administrative infrastructure for the future. The purchase of the Workday software was approved by the Board of Regents (BOR) during the July 2021 BOR meeting (Resolution #11663).

A separate resolution was passed during the December 2021 BOR meeting (Resolution #11743) to hire Huron Consulting Group, Inc. to help UWSA with the implementation of the software. A separate resolution was passed during the February 2023 BOR meeting (Resolution # 11981) to acquire an additional 5,856 hours of professional services to

address resource gaps and information acquired through the Architect stage of the project. A separate resolution was passed during the July 2023 BOR meeting (Resolution #12052) to acquire an additional 28,900.5 hours of professional services to address internal staffing shortages in the integrations and reporting workstreams.

### **Related Policies**

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