

**University of Wisconsin-La Crosse
Budget Office
Auxiliary Budget Planning Assumptions
Fiscal Year 2024-25**

The following budget planning assumptions are to be used to complete the FY25 budget. These assumptions will be updated as more information becomes available from UW System Budget Planning, UW-La Crosse campus cost centers, and the State of Wisconsin. Budget requests are due in the Budget Office by January 5, 2024.

1. Reporting Threshold

FY25 Segregated Fees are anticipated to be held at a 2-3% increase from FY24 levels based on the current guidance from UWS and maintaining a low cost of attendance for our students. Room and Board rates are anticipated to be held at a 3-4% increase from FY24 levels based on previously estimated costs of building projects and renovations.

2. Fringe Benefits

For currently filled positions, use a rate that reflects the actual costs. For vacant positions, please use the following percentages (based upon averages within staff types):

| FY25 Vacant Position Fringe Rates | |
|---|-------------|
| Staff Type | Rate |
| Unclassified Staff | 39.31% |
| University Staff | 56.56% |
| Graduate Assistants (Outside Academic Year) | 10.92% |
| Student Help | 0.13% |
| LTE | 7.65% |

For Graduate Assistants, health insurance should be built into the budgets based on prior year history. Student Help and Graduate Assistants do not incur fringe benefit costs during the academic year if the individual(s) are taking a full-time credit load. For existing Student Help lines, it is recommended to review the actual history of the department to determine the appropriate percentage.

3. Enrollments

The enrollment (FTE) targets for budget planning are provided below.

| | FY24 Budget | FY25 Budget |
|--------------------------|--------------------|--------------------|
| Fall Term | | |
| Undergrad | 8,824 | 8,824 |
| Grad | 664 | 640 |
| Total | 9,488 | 9,464 |
| Spring Term | | |
| Undergrad | 8,118 | 8,118 |
| Grad | 611 | 591 |
| Total | 8,729 | 8,709 |
| Summer | | |
| Undergrad | 1,825 | 1,825 |
| Grad | 137 | 137 |
| Total | 1,962 | 1,962 |
| J Term | | |
| Number of Credits | 3,301 | 3,301 |

4. Health Insurance and Retirement

Health Insurance premiums for Gundersen (Quartz) will increase by 11.8% and Mayo (Dean Health) will increase by 11.8% effective January 1, 2024.

5. Interest Income

The assumption for interest on the State Investment Fund is 5.0% for next year.

6. WTC Contract Revenue

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. The contract for FY25 is currently under review. For planning purposes, we will assume the revenue will be the same as FY24.

| Student Health Center (Health) | Counseling & Testing (Psychiatric) | Total |
|---|---|--------------|
| \$107,744 | \$1,189 | \$108,934 |

7. Salary Adjustments (Pay Plan)

- a. The approved 2023-25 Biennial Budget includes a 4% pay plan implemented on July 1, 2023, and an additional 2% pay plan implemented on July 1, 2024. This has not yet been approved by the Joint Committee on Employment Relations (JCOER), so there is potential for this to change.
- b. Half of the FY24 pay plan (4% on July 1, 2023) was built in the seg budgets for FY24. The remaining 2% will be built in the FY25 budgets.
- c. FY25 pay plan (2% on July 1, 2024) will be built into the FY25 budgets.
- d. If approved, the FY24 pay plan, effective for Faculty and staff on July 1, 2023, would be applied to the Graduate Assistant base effective 7/1/2024 (see below GA Rates Table).

8. Student Help

- a. The student help pay rates will be as follows for FY25. More information on the student wage policy is available on the [Human Resources website](#).

| Classification Level | FY25 Pay Rates |
|-----------------------------|-----------------------|
| Entry | \$9.00 - \$11.00 |
| Intermediate | \$11.00 - \$13.00 |
| Advanced | \$13.00 - \$16.00 |

9. Graduate Assistants

Graduate Assistantships (GA's) may be offered from 33% (14 hours/week) or up to 50% (20 hours/week). Stipends for Graduate Assistantships are based upon the amounts scheduled for the period during which the assistantship begins. The GA base for FY25 will increase 4% based on the FY24 pay plan (if approved).

| Estimated GA Rates for FY2025 | | |
|--------------------------------------|-----------------|---------------------|
| FTE | Academic | One Semester |
| 33% | \$10,296 | \$5,148 |
| 50% | \$15,600 | \$7,800 |
| 100% (FTB) | \$31,200 | \$15,600 |

10. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2024-25. This equates to 0.96% of the University Staff salary and 0.49% of the Academic Staff salary in a particular account.

| Estimated FY25 ALRA Rates | |
|----------------------------------|-------------|
| <u>Staff Type</u> | <u>Rate</u> |
| Academic Staff | 0.49% |
| University Staff | 0.96% |

11. Chargebacks

There are a number of internal and UW System chargebacks that are distributed by funding source to assess a fair share of the cost to auxiliary operations. The auxiliary chargebacks for FY25 are as follows:

| Auxiliary Unit | Total Expenses | Percentage | System Assessment | Common System | Off. of Safety Loss and Prevention | DOA Legal Services |
|-------------------|-------------------|----------------|-------------------|------------------|------------------------------------|--------------------|
| Residence Life | 11,222,667 | 31.39% | 8,053 | 354,239 | 7,086 | 221 |
| University Center | 4,054,336 | 11.34% | 2,909 | 127,974 | 2,560 | 80 |
| Food Services | 9,392,837 | 26.27% | 6,740 | 296,481 | 5,931 | 185 |
| Child Care | 581,597 | 1.63% | 417 | 18,358 | 367 | 11 |
| REC Center | 2,552,245 | 7.14% | 1,831 | 80,561 | 1,612 | 50 |
| Counseling Center | 952,558 | 2.66% | 684 | 30,067 | 601 | 19 |
| Health Center | 1,769,642 | 4.95% | 1,270 | 55,858 | 1,117 | 35 |
| Athletics | 2,175,905 | 6.09% | 1,561 | 68,682 | 1,374 | 43 |
| Stadium Complex | 392,836 | 1.10% | 282 | 12,400 | 248 | 8 |
| Parking | 791,317 | 2.21% | 568 | 24,978 | 500 | 16 |
| Extended Learning | 1,870,565 | 5.23% | 1,342 | 59,044 | 1,181 | 37 |
| Total | 35,756,506 | 100.00% | 25,657 | 1,128,642 | 22,577 | 705 |

| Auxiliary Unit (123/128 only) | Total Expenses | Percentage | System Assessment | Common System | C |
|-------------------------------|----------------|------------|-------------------|---------------|---|
| Residence Life | 11,222,667 | 31.39% | 8,053 | 354,239 | |
| University Center | 4,054,336 | 11.34% | 2,909 | 127,974 | |
| Food Services | 9,392,837 | 26.27% | 6,740 | 296,481 | |
| Child Care | 581,597 | 1.63% | 417 | 18,358 | |
| REC Center | 2,552,245 | 7.14% | 1,831 | 80,561 | |
| Counseling Center | 952,558 | 2.66% | 684 | 30,067 | |
| Health Center | 1,769,642 | 4.95% | 1,270 | 55,858 | |
| Athletics | 2,175,905 | 6.09% | 1,561 | 68,682 | |
| Stadium Complex | 392,836 | 1.10% | 282 | 12,400 | |

| | | | | |
|--------------------------|-------------------|----------------|---------------|------------------|
| Parking | 791,317 | 2.21% | 568 | 24,978 |
| Extended Learning | 1,870,565 | 5.23% | 1,342 | 59,044 |
| Total | 35,756,506 | 100.00% | 25,657 | 1,128,642 |

| Auxiliary Unit | Total Compensation | % of Total | Workers Comp | Liability |
|--------------------------|---------------------------|-------------------|---------------------|------------------|
| Residence Life | 2,558,833 | 27.50% | 79,895 | 25,159 |
| University Center | 1,458,891 | 15.68% | 45,555 | 14,345 |
| Food Services | 370,843 | 3.99% | 11,592 | 3,650 |
| Child Care | 516,663 | 5.55% | 16,124 | 5,078 |
| REC Center | 1,235,923 | 13.28% | 38,582 | 12,150 |
| Counseling Center | 762,994 | 8.20% | 23,823 | 7,502 |
| Health Center | 494,110 | 5.31% | 15,427 | 4,858 |
| Athletics | 505,101 | 5.43% | 15,776 | 4,968 |
| Stadium Complex | 13,349 | 0.14% | 407 | 128 |
| Parking | 328,777 | 3.53% | 10,256 | 3,230 |
| Extended Learning | 1,060,146 | 11.39% | 33,091 | 10,420 |
| Total | 9,305,629 | 100.00% | 290,528 | 91,488 |

| Auxiliary Unit | Sq Footage | Percentage | Property Premium | Municipal Services |
|---------------------------|-------------------|-------------------|-------------------------|---------------------------|
| University Centers | 156,926 | 10.33% | 60,928 | 9,556 |
| Credit Union | 888 | 0.06% | 345 | 54 |
| Bookstore | 8,008 | 0.53% | 3,109 | 488 |
| Textbook | 7,594 | 0.50% | 2,948 | 462 |
| Food Service | 92,919 | 6.12% | 36,077 | 5,658 |
| REC Center | 138,610 | 9.13% | 53,817 | 8,441 |
| Athletics | 42,568 | 2.80% | 16,527 | 2,592 |
| Parking | 50,360 | 3.32% | 19,553 | 3,067 |
| Child Care Center | 8,585 | 0.57% | 3,333 | 523 |
| Residence Life | 840,317 | 55.34% | 326,261 | 51,172 |
| Stadium | 31,507 | 2.08% | 12,233 | 1,919 |
| Fieldhouse | 140,119 | 9.23% | 54,402 | 8,533 |
| Municipal Seg Fee | | | | 100,170 |
| Total | 1,518,401 | 100.00% | 589,533 | 192,635 |

| Auxiliary Unit | S&E + Capital | Percentage | STAR | Work Center |
|--------------------------|--------------------------|-------------------|-------------|--------------------|
| Residence Life | 5,019,352 | 24.95% | 9,367 | 267 |
| University Center | 930,196 | 4.62% | 1,736 | 49 |

| | | | | |
|--------------------------|-------------------|----------------|---------------|--------------|
| Food Services | 8,714,376 | 43.31% | 16,263 | 463 |
| Child Care | 64,310 | 0.32% | 120 | 3 |
| REC Center | 740,015 | 3.68% | 1,381 | 39 |
| Counseling Center | 189,564 | 0.94% | 354 | 10 |
| Health Center | 1,275,531 | 6.34% | 2,380 | 68 |
| Athletics | 1,668,262 | 8.29% | 3,113 | 89 |
| Stadium Complex | 249,943 | 1.24% | 466 | 13 |
| Parking | 459,534 | 2.28% | 858 | 24 |
| Extended Learning | 810,419 | 4.03% | 1,512 | 43 |
| Total | 20,121,502 | 100.00% | 37,550 | 1,068 |

| Auxiliary Unit | Total Revenue | Percentage | Auxiliary Chargeback |
|--------------------------|----------------------|-------------------|-----------------------------|
| Residence Life | 14,450,903.64 | 33.99% | 654,811 |
| University Center | 4,240,873.21 | 9.98% | 192,166 |
| Food Services | 9,539,190.96 | 22.44% | 432,247 |
| Child Care | 701,198.83 | 1.65% | 31,773 |
| REC Center | 2,570,135.75 | 6.05% | 116,459 |
| Counseling Center | 1,244,312.26 | 2.93% | 56,384 |
| Health Center | 2,114,717.72 | 4.97% | 95,823 |
| Athletics | 2,230,241.50 | 5.25% | 101,059 |
| Stadium Complex | 553,651.97 | 1.30% | 25,087 |
| Parking | 1,178,809.97 | 2.77% | 53,415 |
| Bookstore | 272,955.55 | 0.64% | 12,368 |
| Textbook | 1,652,078.70 | 3.89% | 74,861 |
| Extended Learning | 1,766,017.80 | 4.15% | 80,024 |
| Total | 42,515,087.86 | 100.00% | 1,926,477 |

| Auxiliary Units | MBE Base* | Percentage | Procurement Assessment |
|--------------------------|------------------|-------------------|-------------------------------|
| Residence Life | 3,459,596 | 22.46% | 2,688 |
| University Center | 757,650 | 4.92% | 589 |
| Food Services | 8,369,080 | 54.32% | 6,504 |
| Child Care | 45,423 | 0.29% | 35 |
| REC Center | 615,449 | 3.99% | 478 |
| Counseling Center | 138,850 | 0.90% | 108 |
| Athletics | 751,991 | 4.88% | 584 |
| Stadium Complex | 236,593 | 1.54% | 184 |
| Parking | 395,390 | 2.57% | 307 |

| | | | |
|--------------------------|-------------------|----------------|---------------|
| Extended Learning | 636,006 | 4.13% | 494 |
| Total | 15,406,027 | 100.00% | 11,972 |

*The Procurement Assessment pays for the State Bureau of Procurement's operations, including their personnel on staff, the use of State contracts and technology. The total cost of SBOP is charged back to the state agencies and we are assessed a percentage of that cost based on our total annual spend reported to DOA. MBE Base refers to the AP and Shop@UW transactions for specific class codes determined by DOA/System.

12. WIAC

The WIAC assessment is projected to stay at \$45,730 in FY25 (applied to Athletics only).

13. ITS, Dean of Students and Wellness Position Support

| | Desktop Support | Application Support | Enterprise Support | Dean of Students | Wellness Coordinator |
|---------------------------------|------------------------|----------------------------|---------------------------|-------------------------|-----------------------------|
| University Centers | 18,178 | 6,965 | 15,562 | 22,807 | - |
| Food Service | 1,818 | 19,501 | - | 22,807 | 8,115 |
| Residence Life | 23,632 | 12,536 | 66,140 | 22,807 | 16,229 |
| Health Center | - | - | - | - | 16,229 |
| Counseling & Testing | 8,180 | - | 14,590 | - | - |
| Athletics | 22,723 | 6,268 | - | - | - |
| REC Center | 12,725 | 20,894 | - | - | 13,524 |
| Childcare | 3,636 | - | 973 | - | - |
| Parking | - | 3,482 | - | - | - |
| GPR (Fund 102) | - | 37,502 | - | 22,807 | - |
| Total | 90,892 | 107,148 | 97,265 | 91,228 | 54,097 |

*The position amounts above are estimates. They include both salary and fringe and will be budgeted as revenue transfers.

14. IT Network Operating Costs

The Network chargeback rates for FY25 are under development and will be finalized in December. The below estimates are based on the FY24 cost distribution with a 4% increase.

| Auxiliary Unit | Network Total |
|---------------------------|----------------------|
| Residence Life | 770,573 |
| University Centers | 53,238 |
| Food Service | 25,723 |
| Child Care | 5,941 |
| REC Center | 78,502 |
| Counseling Center | 2,831 |
| Stadium Complex | 7,013 |
| Parking | 12,493 |
| Fieldhouse | 19,408 |
| GPR | 604,432 |
| Total | 1,580,154 |

*Network Model allocation is a blended model based on square footage and bandwidth utilization per unit.

15. CBORD Annual Charges

Annual charges for CBORD are in place to cover maintenance costs, credit card fees and repair/replacement of equipment. Charges are allocated to entities based on upon the departments' number of CBORD locations.

| Unit | Number of Locations | Percentage of CBORD Locations | FY25 CBORD Charges |
|---------------------------|---------------------|-------------------------------|--------------------|
| Residence Life | 59 | 8.91% | 6,811 |
| University Centers | 65 | 9.82% | 7,504 |
| Dining Services | 25 | 3.78% | 2,886 |
| Bookstore | 3 | 0.45% | 346 |
| REC Center | 10 | 1.51% | 1,154 |
| Stadium | 1 | 0.15% | 115 |
| Fieldhouse | 38 | 5.74% | 4,387 |
| Athletics | 6 | 0.91% | 693 |
| Parking | 9 | 1.36% | 1,039 |
| Total | | | 24,935 |

16. Green Energy Surcharge

UW System assesses a Green Energy Surcharge fee to each campus. The charge distribution will be based on actual utility usage in each facility.

| Unit | Percentage of Utilities | FY25 Amount |
|-------------------------|-------------------------|----------------|
| Student Union | 0.15% | 217 |
| Bookstore (Union) | 0.08% | 112 |
| Credit Union (Union) | 0.01% | 12 |
| Textbook (Union) | 0.07% | 106 |
| Dining (Union) | 0.27% | 400 |
| Dining (Whitney Center) | 3.64% | 5,360 |
| Residence Life | 15.41% | 22,672 |
| Library (Murphys Mug) | 0.05% | 74 |
| Health Science Center | 4.43% | 6,515 |
| GPR Utility Account | 75.89% | 111,662 |
| Total | | 147,131 |

17. Educational Assistance

The cost allocation model for the Educational Assistance program was developed by distributing the cost based upon 0.1126% on salary dollars associated with Redbook FTE per unit. On a \$50,000 salary the annual assessment equals \$56.30. The GPR portion is funded through the 102 Lapse return funds from UW System (\$74,000) and the PR portion (\$11,000) is allocated based upon Redbook FTE levels to achieve a total budget for the campus of \$85,000. The program is reviewed annually to determine an appropriate funding target to match the demand.

| Unit | Educational Assistance |
|---------------------------|------------------------|
| Residence Life | 1,910 |
| University Centers | 1,158 |
| Food Service | 305 |
| Child Care | 313 |

| | |
|--------------------------|--------------|
| REC Center | 743 |
| Counseling Center | 875 |
| Fieldhouse | 83 |
| Health Center | 338 |
| Athletics | 379 |
| Parking | 228 |
| Extended Learning | 1,095 |
| Total | 7,427 |

18. Travel Service and ShopUW+

In FY22, UW System updated the travel service model so that fees are charged at point of sale to the end user and are based on type of service requested – agent vs. on-line, etc. This model eliminated the need for a travel assessment for units besides Athletics. Athletics continues to use Shorts Travel using a cost distribution model. That estimated FY25 assessment (\$9,660) will be built into the Athletics budget. The ShopUW+ assessment will be distributed to all departments based on prior year purchase order spend.

20. Debt Service Schedule

| Unit | FY25 Amount |
|---------------------------|--------------------|
| REC Center | 283,045 |
| University Centers | 2,112,395 |
| Food Service | 379,354 |
| Residence Life | 2,783,811 |
| Bookstore | 104,802 |
| Textbook Rental | 102,114 |
| UW Credit Union | 10,749 |
| Fieldhouse | 1,129,189 |
| Stadium | 119,513 |
| Child Care | 117.52 |
| Total | 7,471,061 |

21. Facilities Management Chargebacks

- a. **Labor Rates** – The chargeback labor rates for FY25 are under development and will be finalized in January. In working with FPM we have calculated an estimate of the chargeback rates due to changes in FTE, fringes, factoring in the remaining portion of the FY24 4% pay plan and the FY25 2% pay plan. These adjustments lead to an estimated average increase of 4% in chargeback rates for FY25.
- b. **Tip Fee** – The University has a contract with Harter’s for trash collection. Harter’s has the authority to increase their costs up to 3% each year of the contract, however changes in annual cost are not confirmed until late in the fiscal year. Changes in rates can also occur if units change their tip schedule or the number of tips in a week reduces that spreads the total cost out over less tips and the cost per tip could increase. Initial projections are for the tip rate to increase 3%, but we will continue to monitor as we receive more information from FPM on the tip schedule and charges this year.
- c. **Campus Stores** – The current mark-up charge on campus stores purchases is 9.12%. Custodial/Maintenance supply budgets for FY25 will be based on historical trend and will be finalized in January.

d. **Postage** – There is not a planned change or increase to the postage model. At this time postage budgets for FY25 should remain constant with FY24 level (5.93%) and the mark-up will be finalized in January.

22. Utilities

In developing the utility projections, a 5% increase was applied to the FY23 actuals to develop the FY25 budget. The tables below show the prior years of actuals and FY25 budget.

Dining

| Utility | FY19 Actuals | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY25 Budget |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Electric | 130,239 | 110,364 | 106,828 | 127,050 | 144,980 | 152,229 |
| Gas | 10,886 | 7,859 | 6,258 | 10,628 | 9,067 | 9,520 |
| Heating-Steam | 60,664 | 50,096 | 45,029 | 79,149 | 91,868 | 96,461 |
| Water | 5,181 | 4,804 | 3,100 | 5,815 | 6,374 | 6,693 |
| Sewage | 7,277 | 4,030 | 2,587 | 5,133 | 9,187 | 9,646 |
| Total Utilities | 222,482 | 214,247 | 163,797 | 227,775 | 261,476 | 274,549 |

Residence Life

| Utility | FY19 Actuals | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY25 Budget |
|------------------------|----------------|----------------|----------------|----------------|------------------|------------------|
| Electric | 426,834 | 368,300 | 360,332 | 420,991 | 485,576 | 509,855 |
| Gas | 8,818 | 7,134 | 7,537 | 13,507 | 12,736 | 13,373 |
| Heating-Steam | 299,728 | 291,642 | 258,380 | 436,439 | 479,739 | 503,726 |
| Water | 36,163 | 39,571 | 36,321 | 49,142 | 47,639 | 50,021 |
| Sewage | 47,021 | 45,874 | 32,160 | 43,112 | 61,791 | 64,881 |
| Total Utilities | 818,564 | 752,521 | 694,729 | 963,191 | 1,087,481 | 1,141,886 |

23. Reserve Levels

The University of Wisconsin-La Crosse has adopted a reporting threshold of 10% for reserve balances based upon a percentage of prior year expenditures. Please see Regent Policy 21-6 regarding Program Revenue Calculation Methodology and Fund Balances Policy and additional reporting that may be needed.

| Auxiliary Unit (Fund 128 & Debt Service) | FY23 Expenditures | FY23 Beginning Fund Balance | FY23 Ending Fund Balance | Reserve Balance Percentage |
|--|-------------------|-----------------------------|--------------------------|----------------------------|
| Organized Activities | 305,017 | 288,470 | 249,828 | 81.91% |
| Environmental Sustainability | 85,249 | 142,030 | 116,347 | 136.48% |
| REC | 2,552,245 | 458,364 | 434,762 | 17.03% |
| Campus Child Center | 581,597 | 37,644 | 157,246 | 27.04% |
| Counseling & Testing | 952,558 | 193,804 | 485,558 | 50.97% |
| Athletics | 2,175,905 | 119,509 | 173,846 | 7.99% |
| Student Union | 4,054,336 | 1,319,754 | 1,506,291 | 37.15% |
| Student Health Center | 1,769,642 | 601,152 | 946,228 | 53.47% |
| Stadium | 392,835 | 189,624 | 329,423 | 83.86% |
| Fieldhouse | 0 | 0 | 402,065 | - |
| Municipal Services | 98,184 | 3,584 | 18,099 | 18.43% |
| Total Seg Fee Units | 12,967,569 | 3,353,935 | 4,819,693 | 37.17% |
| Residence Life | 11,222,667 | 4,394,474 | 4,159,878 | 37.07% |
| Dining | 9,392,837 | 1,274,450 | 1,380,393 | 14.70% |

| | | | | |
|-----------------------------|-------------------|------------------|-------------------|---------------|
| Parking | 791,317 | 86,238 | 86,443 | 10.92% |
| Total User Fee Units | 21,406,821 | 5,755,162 | 5,626,714 | 26.28% |
| | | | | |
| Grand Total | 34,374,390 | 9,109,096 | 10,446,407 | 30.39% |

24. Segregated Fee Reserve

Any segregated fee revenue that is collected above the segregated fee budgeted levels is held in the Seg Fee Reserve. The Seg Fee Reserve is held to protect against future enrollment fluctuations and can be used for large PR funded campus projects. The below tables outline the balance in the reserve and how it has been utilized the past few years. Plans to use the reserve are discussed with Student Affairs leadership and the balance level in the reserve is reported on each year.

Cash Balance Summary of Seg Fee Reserve

| Type | FY20 | FY21 | FY22 | FY23 |
|----------------|----------------|----------------|----------------|----------------|
| | Fund Balance | Fund Balance | Fund Balance | Fund Balance |
| Allocable | 55,792 | 60,541 | 60,813 | 57,638 |
| Non-Allocable | 200,700 | 547,695 | 544,443 | 684,360 |
| | | | | |
| Total | 256,492 | 608,237 | 605,256 | 741,998 |
| Seg Fee Budget | 14,814,480 | 14,738,452 | 14,865,696 | 14,982,635 |
| Reserve % | 1.73% | 4.13% | 4.07% | 4.95% |

Seg Fee Reserve Funding

| Project | FY2021 | FY2022 | FY2023 | FY2024 |
|-------------------------------------|-----------------|---------------|-----------------|----------------|
| Child Care Deficit | -74,815 | | | |
| Unit Savings/HEERF Funding | -91,286 | -188,862 | -328,615 | |
| Project Refund (Chiller/Switchgear) | -37,659 | | | |
| eSports Equipment | | 115,000 | | |
| Child Care Mulch | | 7,862 | | |
| Chiller Project | | 94,810 | | |
| WIAC Assessment Increase | | | 4,730 | |
| Child Care Play Surface | | | 107,201 | |
| Climbing Wall | | | | 500,000 |
| Total Funding | -203,760 | 28,810 | -216,684 | 500,000 |