**University of Wisconsin-La Crosse**

**Budget Office**

**Auxiliary Budget Planning Assumptions**

**Fiscal Year 2015-16**

**The following budget planning assumptions are to be used to complete the FY2015-16 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. The budget planning assumptions call for UW-La Crosse to hold its overall FY2015-16 auxiliary budget to FY2014-15 levels except for mandated cost increases. Salary and FTE budgets for FY2015-16 should remain at the same level as FY2014-15. Final budget requests are due in the Budget Office by February 1, 2015.**

1. **Reporting Threshold**

FY2015-16 Segregated Fees are anticipated to be held at a 0% increase from FY2014-15 levels except for previously approved increases that are associated with major capital projects (New Student Center and Fieldhouse). The budget planning assumptions call for UW-La Crosse to hold its overall FY2015-16 auxiliary budgets to FY2014-15 levels except for mandated cost increases.

1. **Fringe Benefits**

For currently filled positions, use a rate that reflects your actual costs. For vacant positions, please use (based upon averages within the auxiliary units):

47.13% Unclassified positions

59.09% Classified positions

21.18% for Graduate Assistants

2.78% for Student Help

14.44% for LTE

1. **Enrollments**

The enrollment targets for budget planning are provided below:

|  |  |  |
| --- | --- | --- |
|  | **FY15** | **FY16** |
| **Fall Term** |  |  |
| Undergrad | 9,117 | 9,283 |
| Grad | 490 | 504 |
| **Total** | **9,577** | **9,787** |
| **Spring Term** |  |  |
| Undergrad | 8,406 | 8,540 |
| Grad | 451 | 464 |
| **Total** | **8,811** | **9,004** |
| **Summer** |  |  |
| Undergrad | 1,283 | 1,287 |
| Grad | 475 | 488 |
| **Total** | **1,758** | **1,775** |
| **J Term** |  |  |
| **Number of Credits** | **3,022** | **3,065** |

1. **Health Insurance and Retirement**

Health Insurance premiums for Gundersen will increase by 5.97% and Health Traditions will increase 7.81% effective January 1, 2015. Employer retirement costs will decrease from 12.45% to 11.75% effective January 1, 2015.

1. **Interest Income**

 The State investment fund earning rates averaged .0904% as of September 30, 2014.

1. **Pay Plan**

A Pay Plan will be included in all budgets for FY15-16 based on planning assumptions for 1% of unclassified, classified staff and graduate assistants.

1. **Chargebacks**

There are a number of miscellaneous chargebacks that are distributed by funding source to assess a fair share of the cost to auxiliary operations. The auxiliary chargebacks for FY2015-16 are as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY14 Totals)** | **Percentage** | **System Assessment** | **Common System** | **Off. of Safety Loss and Prevention** |
| **Residence Life** | 13,230,826 | 40.48% | 8,179 | 364,259 | 9,362 |
| **University Centers** | 2,212,628 | 6.77% | 1,368 | 60,916 | 1,565 |
| **Food Service** | 8,462,318 | 25.89% | 5,230 | 232,977 | 5,987 |
| **Child Care** | 519,256 | 1.59% | 321 | 14,296 | 367 |
| **REC Center** | 1,993,760 | 6.10% | 1,232 | 54,890 | 1,410 |
| **Rec Sports** | 432,414 | 1.32% | 267 | 11,905 | 306 |
| **Counseling Center** | 687,047 | 2.10% | 425 | 18,915 | 486 |
| **Health Center** | 2,047,216 | 6.26% | 1,265 | 56,362 | 1,448 |
| **Athletics** | 1,027,697 | 3.14% | 635 | 28,294 | 727 |
| **Stadium Complex** | 495,427 | 1.52% | 306 | 13,640 | 350 |
| **Parking** | 592,586 | 1.81% | 366 | 16,315 | 419 |
| **Continuing Ed** | 987,230 | 3.02% | 610 | 27,180 | 698 |
| **TOTAL** | **32,688,405** |  | **20,204** | **899,949** | **23,125** |

\*FY14 Actual Costs for System Assessment was $17,880 with an average increase of 13.5% and FY14 Actuals for OSLP was $23,125 will remain constant.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Unit** | **Total Compensation****(FY14 Totals)** | **Percentage** | **OSER**  | **Workers Compensation** | **Liability** |
| **Residence Life** | 3,051,591 | 31.68% | 18,593 | 49,115 | 11,545 |
| **University Centers** | 1,352,973 | 14.04% | 8,244 | 21,776 | 5,118 |
| **Food Service** | 468,447 | 4.86% | 2,854 | 7,540 | 1,772 |
| **Child Care** | 432,496 | 4.49% | 2,635 | 6,961 | 1,636 |
| **REC Center** | 667,688 | 6.93% | 4,068 | 10,747 | 2,526 |
| **Rec Sports** | 344,859 | 3.58% | 2,101 | 5,551 | 1,305 |
| **Counseling Center** | 592,412 | 6.15% | 3,610 | 9,535 | 2,241 |
| **Health Center** | 1,606,946 | 16.68% | 9,791 | 25,864 | 6,079 |
| **Athletics** | 192,272 | 2.00% | 1,172 | 3,095 | 727 |
| **Stadium Complex** | 56,546 | 0.59% | 345 | 910 | 214 |
| **Parking** | 241,189 | 2.50% | 1,470 | 3,882 | 912 |
| **Continuing Ed** | 625,737 | 6.50% | 3,813 | 10,071 | 2,367 |
| **TOTAL** | **9,633,156** |  | **58,696** | **155,047** | **36,442** |

\*FY14 Actual Costs for Workers Compensation: $153,512 – average increase of 4.31%, OSER $56,270 – average increase of 1%, and Liability $38,288 – average decrease of 4.82%.

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Revenue****(FY14 Totals)** | **Percentage** | **Auxiliary Chargeback** |
| **Residence Life** | 12,930,341 | 35.77% | 336,017 |
| **University Centers** | 2,602,882 | 7.20% | 67,641 |
| **Food Service** | 9,490,576 | 26.26% | 246,630 |
| **Child Care** | 544,195 | 1.51% | 14,142 |
| **REC Center** | 1,934,787 | 5.35% | 50,279 |
| **Rec Sports** | 437,404 | 1.21% | 11,367 |
| **Counseling Center** | 693,417 | 1.92% | 18,020 |
| **Health Center** | 2,130,572 | 5.89% | 55,367 |
| **Athletics** | 862,455 | 2.39% | 22,412 |
| **Stadium Complex** | 578,761 | 1.60% | 15,040 |
| **Parking** | 877,553 | 2.43% | 22,805 |
| **Bookstore** | 175,226 | 0.48% | 4,554 |
| **Textbook** | 1,725,639 | 4.77% | 44,844 |
| **Continuing Ed** | 1,161,826 | 3.21% | 30,192 |
| **Total** | **36,145,633** |  | **939,310** |

**8. Municipal Services and Property Premium**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Square Footage of Building** | **Percentage** | **Property Premium** | **Municipal Services** |
| **University Centers** | 139,230 | 11.35% | 49,499 | 12,621 |
| **Food Service** | 64,312 | 5.24% | 22,864 | 5,829 |
| **REC Center** | 100,153 | 8.16% | 35,606 | 9,078 |
| **Athletics** | 42,568 | 3.47% | 15,134 | 3,858 |
| **Child Care Center** | 8,585 | 0.70% | 3,052 | 778 |
| **Residence Life** | 840,317 | 68.50% | 298,747 | 76,168 |
| **Stadium**  | 31,507 | 2.57% | 11,201 | 2,856 |
| **Municipal Seg Fee** | **-** |  |  | 120,455 |
| **TOTAL** | **1,195,165** |  | **436,103** | **231,643** |

\*FY14 Actual charges for Property Premium: $343,388 with a projected increase of 27%, and Municipal Services actual charge of $220,612 with a projected increase of 5%.

**9. State Accounting System (WISMART)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Supplies/Capital****(FY14 Totals)** | **Percentage** | **WISMART** | **Work Center** |
| **Residence Life** | 6,018,639 | 33.83% | 10,584 | 985 |
| **University Centers** | 632,070 | 3.55% | 1,111 | 103 |
| **Food Service** | 7,877,092 | 44.27% | 13,851 | 1,287 |
| **Child Care** | 81,611 | 0.46% | 144 | 13 |
| **REC Center** | 734,860 | 4.13% | 1,292 | 120 |
| **Rec Sports** | 87,555 | 0.49% | 154 | 14 |
| **Counseling Center** | 94,635 | 0.53% | 166 | 15 |
| **Health Center** | 444,675 | 2.50% | 782 | 73 |
| **Athletics** | 835,835 | 4.70% | 1,470 | 137 |
| **Stadium Complex** | 294,725 | 1.66% | 518 | 48 |
| **Parking** | 303,199 | 1.70% | 533 | 50 |
| **Continuing Ed** | 388,137 | 2.18% | 682 | 63 |
| **Total** | **17,793,033** |  | **31,287** | **2,908** |

\*FY14 Actual charges for WISMART: $31,954 with a projected decrease of 2.09%, FY14 Actuals for Work Center: $2,457 with a projected increase of 18.36%.

**10. WIAC**

The WIAC assessment is projected to be $30,000 (applied to Athletics only).

**11. Student Help**

The student help minimum rate is $7.25 per hour. The student payment schedule for FY2015-16 should remain constant from FY2014-15.

**12. Graduate Assistants**

Graduate Assistantships may be offered from 33% for 14 hours work per week up to 50% for 20 hours per week. Stipends for Graduate Assistantships are based upon the amounts scheduled for the period during which the assistantship begins. The rates below include a 1% pay plan for FY16.

Estimated rates for FY2015:

FTE Academic Annual One Semester

33% $ 6,884 $ 8,413 $3,442

50% $10,430 $12,747 $5,215

FTB $20,860 $25,494

**13. IT Auxiliary Positions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR2** | **$51,626** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **Food Service** | 45.00% | 23,231 | 13,923 | 37,155 |
| **Residence Life** | 30.00% | 15,488 | 9,282 | 24,770 |
| **Counseling & Testing** | 10.00% | 5,163 | 3,094 | 8,257 |
| **Health Center** | 10.00% | 5,163 | 3,094 | 8,257 |
| **REC Center** | 5.00% | 2,581 | 1,547 | 4,128 |
| **Total** | **100.00%** | **51,626** | **30,941** | **82,567** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR1** | **$51,626** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **University Centers** | 45.00% | 23,231 | 4,465 | 27,697 |
| **Health Center** | 20.00% | 10,325 | 1,985 | 12,310 |
| **Counseling & Testing** | 15.00% | 7,744 | 1,488 | 9,232 |
| **Athletics** | 10.00% | 5,163 | 992 | 6,155 |
| **Rec Sports** | 10.00% | 5,163 | 992 | 6,155 |
| **Total** | **100.00%** | **51,626** | **9,922** | **61,549** |

1Desktop Support position (IS TECH SERV SR) based on number of computers in each area and rounded to the nearest 5%:

|  |  |  |
| --- | --- | --- |
| **Unit** | **Number of Computers** | **Percentage of Total** |
| University Centers | 85 | 42% |
| Health Center | 38 | 19% |
| Counseling & Testing | 33 | 16% |
| Athletics | 24 | 12% |
| Rec Sports | 22 | 11% |

2Application Support position (IS TECH SERV SR) based on amount and scope of applications in each area and frequency of usage/number of users.

**14. FY16 IT Network Operating Costs**

|  |  |
| --- | --- |
| **Auxiliary Unit** | **Network Operating Total** |
| **Residence Life** | 657,384 |
| **University Centers** | 57,732 |
| **Food Service** | 16,585 |
| **Child Care** | 731 |
| **REC Center** | 22,068 |
| **Counseling Center** | 6,489 |
| **Health Center** | 11,376 |
| **Stadium Complex** | 11,784 |
| **Parking** | 2,208 |
| **Total** | **786,357** |

\*Network Operating Costs are estimates and are currently under review for FY16.

**15. Reserve Levels**

The Board of Regents approved a new policy in June 2014 regarding reporting thresholds and minimum balances for program revenue funds. Institutions with balances in certain fund categories (including Tuition, Auxiliary Operations, General Operations and Other Unrestricted funds) above 12% of the prior year’s expenditure levels will need to provide spending plans while institutions with negative balances in Tuition and Auxiliary Operations are required to develop savings plans. 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. Institutions should budget all anticipated expenditures for the 2015-16 fiscal year. There will be further guidance regarding how to account for and report these figures in alignment with the year-end cash balance report in the near future however, to be consistent with the fund balance reporting, all reporting for program revenue operations (including auxiliary operations) will be based on the program revenue balances calculation methodology in Regent Policy 21-6 which states: Program revenue balances shall be calculated subsequent to year-end reconciliation. Balances 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.”

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Auxiliary Unit** **(Fund 128 Only)** | **FY14 Expenditures** | **6.30.14 Ending Operating Cash Balance**  | **Seg Fee Reserve Balance** **(FY14 Balance)** | **Total Cash Balance** | **Reserve Balance Percentage** |
| **Seg Fee Units** |  |  |  |  |  |
| University Centers |  2,212,628  |  486,742  |  271,803  |  758,545  | 34.28% |
| Organized Activities |  680,643  |  146,534  |  89,343  |  235,877  | 34.65% |
| Child Care |  519,256  |  137,329  |  19,103  |  156,432  | 30.13% |
| REC Center |  1,993,760  |  259,631  |  186,726  |  446,357  | 22.39% |
| Rec Sports |  432,414  |  105,132  |  38,553  |  143,685  | 33.23% |
| Counseling Center |  687,047  |  114,279  |  74,534  |  188,813  | 27.48% |
| Health Center |  2,047,216  |  88,325  |  195,712  |  284,037  | 13.87% |
| Athletics |  1,027,697  |  24,601  |  72,693  |  97,294  | 9.47% |
| Stadium Complex |  495,427  |  86,822  |  43,957  |  130,779  | 26.40% |
| Environmental Sustainability |  109,179  |  71,971  |  9,653  |  81,624  | 74.76% |
| Municipal Services |  85,882  |  18,489  |  7,536  |  26,025  | 30.30% |
| **Total Seg Fee Units** |  **10,291,148**  |  **1,539,856**  |  **1,009,614**  |  **2,549,470**  | **24.77%** |
| **User Fee Units** |  |  |  |  |  |
| Parking |  592,586  |  597,661  |  |  597,661  | 100.86% |
| Residence Life |  13,230,826  |  4,132,640  |  |  4,132,640  | 31.23% |
| Food Service |  8,462,318  |  2,311,232  |  |  2,311,232  | 27.31% |
| **Total User Fee Units** |  **22,285,730**  |  **7,041,533**  |  **-**  |  **7,041,533**  | **31.60%** |
| Textbook Rental |  1,734,997  |  240,461  |  241,092  |  481,554  | 27.76% |
| **Grand Total** |  **34,311,876**  |  **8,821,851**  |  **1,250,706**  |  **10,072,557**  | **29.36%** |

**16. CBORD Annual Charges**

Annual charges for CBORD are in place to cover maintenance costs, travel/training for staff, repair/replacement of equipment, contingency and a portion to cover a future new server purchase for the system. Charges are allocated to entities based on upon the departments’ percentage of the total cost of equipment.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage on Cost of Equip** | **FY16 Annual Costs** |
| Residence Life | 27.65% | 16,315 |
| University Centers | 2.48% | 1,461 |
| Dining Services | 44.23% | 26,103 |
| Bookstore | 0.06% | 34 |
| REC Center | 0.81% | 479 |
| Athletics | 1.11% | 655 |
| Parking | 3.40% | 2,006 |
|  |  | **47,053** |

**17. City Storm Water Management Charges**

The City of La Crosse assesses a Storm Water Management fee to UWL. The charge distribution will be based on square footage of building roofs and square footage of parking lots. The charge is projected to increase 20% for FY16, actual costs for FY14 were $36,435.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Sq Footage** | **FY16 Amount** |
| REC Center | 4.42% | 2,903 |
| Cartwright Center | 1.67% | 1,093 |
| Bookstore (Cartwright) | 0.44% | 291 |
| Dining (Cartwright) | 0.67% | 437 |
| Dining (Whitney Center) | 1.75% | 1,152 |
| Residence Life | 8.96% | 5,877 |
| Parking | 48.11% | 31,572 |
| **Total Auxiliary Charge** |  | **43,326** |

**18. Green Energy Surcharge**

UW System assesses a Green Energy Surcharge fee to UWL. The charge distribution will be based on actual utility usage in the facilities. The charge is projected to decrease 10% from FY14 Actuals for the PR units ($34,986) for FY16.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Utilities** | **FY16 Amount** |
| REC Center | 4.57% | 4,305 |
| Cartwright Center | 1.47% | 2,509 |
| Bookstore (Cartwright) | 0.14% | 243 |
| Dining (Cartwright) | 0.76% | 1,295 |
| Dining (Whitney Center) | 4.34% | 3,705 |
| Residence Life | 18.45% | 15,792 |
| Stadium | 1.67% | 1,628 |
| Library (Murphys Mug) | 0.09% | 83 |
| Health Science Center | 2.17% | 1,927 |
| **Total Charge** |  | **31,497** |

**19. Debt Service Schedule**

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit** | **Description** | **FY15 Amount** | **FY16 Amount** |
| **Parking** |  | 33,254.90 | 33,279.53 |
| **REC Center** | Building1 | 97,239.29 | 702,370.58 |
|  | Chiller | 14,123.21 | 15,199.94 |
|  | Heat Plant | 10,801.57 | 6,337.11 |
|  | Boiler No. 3 | 5,652.86 | 5,653.25 |
| **University Centers** | Building1 | 127,083.33 | 0.00 |
|  | Heat Plant | 13,201.92 | 7,745.36 |
|  | Boiler No. 3 | 7,537.15 | 7,537.67 |
|  | New Student Center2 | 1,468,528.55 | 1,453,279.83 |
| **Food Service** | Open Dining | 18,154.76 | 0.00 |
|  | Dining Room | 40,186.35 | 47,592.32 |
|  | Heat Plant | 8,401.22 | 4,928.86 |
|  | Chiller | 10,654.36 | 11,466.62 |
|  | Boiler No. 3 | 3,768.58 | 3,768.83 |
| **Residence Life** | Reuter | 1,679,456.91 | 1,657,416.46 |
|  | Chiller | 10,513.82 | 9,317.96 |
|  | Heat Plant | 87,612.71 | 51,400.99 |
|  | Eagle Hall | 2,180,693.32 | 2,187,516.37 |
|  | Boiler No. 3 | 45,851.01 | 45,854.15 |
| **Bookstore** |  | 18,154.76 | 0.00 |
| **Textbook Rental** |  | 18,154.76 | 0.00 |
| **Sports Complex** |  | 128,451.20 | 140,446.13 |
| **Medical HSC** |  | 708,059.50 | 1,193,457.00 |
| **TOTAL** |  | **6,735,536.04** | **7,584,568.96** |

1REC and University Centers debt service for FY16 will be budgeted at originally budgeted FY15 levels:

REC - $549,349 and University Centers: $147,818.

2The Student Union Debt Service will be covered through the PR Cash component of the project, Seg

Fee Reserve and Dining cash contribution in FY16.

|  |  |
| --- | --- |
|  |   |

**20. FY16-FY17 Capital Projects**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **GPR Split** | **Residence Life** | **REC Center** | **Child Care** | **University Centers** | **Dining** | **Parking** |
| Campus IT Infrastructure | 1,595,820 | 776,220 | 92,258 | 7,908 | 128,254 | 59,242 |  |
| Coate/Drake/Laux/Wentz Water Heater Replacement |  | 450,000 |  |  |  |  |  |
| Coate/Hutch Fire Alarm System Replacements |  | 500,000 |  |  |  |  |  |
| Whitney Loading Dock & Bridge Replacement |  |  |  |  |  | 500,000 |  |
| Child Care Center Roof Replacement |  |  |  | 380,000 |  |  |  |
| Parking Lots C1, C8 & C9 Reconstruction |  |  |  |  |  |  | 991,000 |
| Parking Lots R1 & R2 Reconstruction |  |  |  |  |  |  | 2,009,000 |
| **FY16 Project Total** | **1,595,820** | **1,726,220** | **92,258** | **387,908** | **128,254** | **559,242** | **3,000,000** |
| **Major Projects** |  |  |  |  |  |  |  |
| Switchgear Replacement | 2,465,650 | 1,471,883 | 174,940 | 14,995 | 243,197 | 112,336 |  |
| West Campus Chiller Plant | 4,300,830 | 3,014,879 | 358,332 | 30,716 | 498,144 | 230,099 |  |
|  |  |  |  |  |  |  |  |

**Add in fire alarm system**

**Notes:**

1. Child Care Center Roof – Seg Fee reserve is the planned funding source.
2. Major Projects – funding source is a combination of PR cash, Seg Fee Reserve and bonding.