**University of Wisconsin-La Crosse**

**Budget Office**

**Auxiliary Budget Planning Assumptions**

**Fiscal Year 2016-17**

**The following budget planning assumptions are to be used to complete the FY2016-17 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 FY2016-17 auxiliary budget to FY2015-16 levels except for mandated cost increases. Salary and FTE budgets for FY2016-17 should remain at the same level as FY2015-16. Final budget requests are due in the Budget Office by February 15, 2016.**

1. **Reporting Threshold**

FY2016-17 Segregated Fees are anticipated to be held at a 0% increase from FY2015-16 levels except for previously approved increases that are associated with major capital projects (New Student Center and Fieldhouse) or due to mandated cost increases. The budget planning assumptions call for UW-La Crosse to hold its overall FY2016-17 auxiliary budgets to FY2015-16 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):

44.47% Unclassified positions

61.27% Classified positions

18.65% for Graduate Assistants

1.62% for Student Help

16.75% for LTE

1. **Enrollments**

The enrollment targets for budget planning are provided below:

|  |  |  |
| --- | --- | --- |
|  | **FY16** | **FY17** |
| **Fall Term** |  |  |
| Undergrad | 9,333 | 9,189 |
| Grad | 504 | 497 |
| **Total** | **9,837** | **9,686** |
| **Spring Term** |  |  |
| Undergrad | 8,586 | 8,454 |
| Grad | 464 | 457 |
| **Total** | **9,050** | **8,911** |
| **Summer** |  |  |
| Undergrad | 1,287 | 1,377 |
| Grad | 487 | 519 |
| **Total** | **1,775** | **1,896** |
| **J Term** |  |  |
| **Number of Credits** | **3,065** | **3,055** |

1. **Health Insurance and Retirement**

Health Insurance premiums for Gundersen will increase by 1.96% and Health Traditions will decrease 4.79% effective January 1, 2016. Employer retirement costs will decrease from 11.75% to 11.05% effective January 1, 2016.

1. **Interest Income**

The State investment fund earning rates averaged .11375% as of August 30, 2015.

1. **Pay Plan**

A Pay Plan will be included in all budgets for FY16-17 based on planning assumptions for 2% of unclassified staff and University staff for the planned FY17 group adjustments (ITS, Health, Financial, Police, Power Plant).

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 FY2016-17 are as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY15 Totals)** | **Percentage** | **System Assessment** | **Common System** | **Off. of Safety Loss and Prevention** |
| **Residence Life** | 12,699,679 | 38.09% | 5,622 | 342,783 | 8,970 |
| **University Centers** | 2,503,514 | 7.51% | 1,108 | 67,573 | 1,768 |
| **Food Service** | 9,130,144 | 27.38% | 4,042 | 246,436 | 6,448 |
| **Child Care** | 555,528 | 1.67% | 246 | 14,995 | 392 |
| **REC Center** | 1,590,626 | 4.77% | 704 | 42,933 | 1,123 |
| **Rec Sports** | 433,972 | 1.30% | 192 | 11,714 | 307 |
| **Counseling Center** | 751,786 | 2.25% | 333 | 20,292 | 531 |
| **Health Center** | 2,213,916 | 6.64% | 980 | 59,757 | 1,564 |
| **Athletics** | 1,038,603 | 3.11% | 460 | 28,033 | 734 |
| **Stadium Complex** | 582,893 | 1.75% | 258 | 15,733 | 412 |
| **Parking** | 574,931 | 1.72% | 255 | 15,518 | 406 |
| **Continuing Ed** | 1,266,412 | 3.80% | 561 | 34,182 | 894 |
| **TOTAL** | **33,342,004** |  | **14,761** | **899,949** | **23,549** |

\*FY15 Actual Costs for System Assessment was $14,400 with an average increase of 2.50% and FY15 Actuals for OSLP was $23,549 which will remain constant.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY15 Totals)** | **Percentage** | **Cyber Liability** | **DOA Legal Services** |
| **Residence Life** | 12,699,679 | 38.09% | 927 | 4,856 |
| **University Centers** | 2,503,514 | 7.51% | 183 | 957 |
| **Food Service** | 9,130,144 | 27.38% | 666 | 3,491 |
| **Child Care** | 555,528 | 1.67% | 41 | 212 |
| **REC Center** | 1,590,626 | 4.77% | 116 | 608 |
| **Rec Sports** | 433,972 | 1.30% | 32 | 166 |
| **Counseling Center** | 751,786 | 2.25% | 55 | 287 |
| **Health Center** | 2,213,916 | 6.64% | 162 | 846 |
| **Athletics** | 1,038,603 | 3.11% | 76 | 397 |
| **Stadium Complex** | 582,893 | 1.75% | 43 | 223 |
| **Parking** | 574,931 | 1.72% | 42 | 220 |
| **Continuing Ed** | 1,266,412 | 3.80% | 92 | 484 |
| **TOTAL** | **33,342,004** |  | **2,435** | **12,747** |

\*Cyber Liability and DOA Legal Services are new System assessments and for FY16 the amount for Cyber Liability is estimated at $2,435 and the amount for DOA Legal Services is estimated at $12,748.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Total Compensation**  **(FY15 Totals)** | **Percentage** | **Workers Compensation** | **Liability** |
| **Residence Life** | 3,144,899 | 31.31% | 60,672 | 13,550 |
| **University Centers** | 1,344,788 | 13.39% | 25,944 | 5,794 |
| **Food Service** | 481,724 | 4.80% | 9,294 | 2,076 |
| **Child Care** | 441,473 | 4.40% | 8,517 | 1,902 |
| **REC Center** | 638,970 | 6.36% | 12,327 | 2,753 |
| **Rec Sports** | 357,634 | 3.56% | 6,900 | 1,541 |
| **Counseling Center** | 628,521 | 6.26% | 12,126 | 2,708 |
| **Health Center** | 1,691,356 | 16.84% | 32,630 | 7,288 |
| **Athletics** | 231,203 | 2.30% | 4,460 | 996 |
| **Stadium Complex** | 53,993 | 0.54% | 1,042 | 233 |
| **Parking** | 206,120 | 2.05% | 3,977 | 888 |
| **Continuing Ed** | 822,114 | 8.19% | 15,860 | 3,542 |
| **TOTAL** | **10,042,795** |  | **193,749** | **43,271** |

\*FY15 Actual Costs for Workers Compensation: $182,146 – average increase of 6.37%, and Liability $42,423 – average increase of 2%.

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Revenue**  **(FY15 Totals)** | **Percentage** | **Auxiliary Chargeback** |
| **Residence Life** | 13,226,656 | 35.99% | 583,476 |
| **University Centers** | 2,939,279 | 8.00% | 129,662 |
| **Food Service** | 9,122,436 | 24.82% | 402,424 |
| **Child Care** | 516,808 | 1.41% | 22,798 |
| **REC Center** | 1,955,430 | 5.32% | 86,261 |
| **Rec Sports** | 449,773 | 1.22% | 19,841 |
| **Counseling Center** | 756,459 | 2.06% | 33,370 |
| **Health Center** | 2,173,966 | 5.92% | 95,901 |
| **Athletics** | 885,489 | 2.41% | 39,062 |
| **Stadium Complex** | 599,874 | 1.63% | 26,463 |
| **Parking** | 805,024 | 2.19% | 35,513 |
| **Bookstore** | 195,116 | 0.53% | 8,607 |
| **Textbook** | 1,772,362 | 4.82% | 78,185 |
| **Continuing Ed** | 1,349,531 | 3.67% | 59,533 |
| **Total** | **36,748,203** |  | **1,621,096** |

**8. Municipal Services and Property Premium**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Square Footage of Building** | **Percentage** | **Property Premium** | **Municipal Services** |
| **University Centers** | 176,147 | 12.43% | 54,438 | 13,135 |
| **Food Service** | 77,138 | 7.17% | 28,429 | 6,859 |
| **Bookstore** | 8,082 | 0.63% | 1,432 | 345 |
| **Textbook Rental** | 7,733 | 0.60% | 1,370 | 331 |
| **REC Center** | 100,153 | 7.75% | 36,438 | 8,791 |
| **Athletics** | 42,568 | 3.29% | 15,487 | 3,737 |
| **Child Care Center** | 8,585 | 0.66% | 3,123 | 754 |
| **Residence Life** | 840,317 | 65.03% | 305,728 | 73,766 |
| **Stadium** | 31,507 | 2.44% | 11,463 | 2,766 |
| **Municipal Seg Fee** | **-** |  | 0 | 119,690 |
| **TOTAL** | **1,292,229** |  | **457,908** | **230,174** |

\*FY15 Actual charges for Property Premium: $361,673 with a projected increase of 5%, and Municipal Services actual charge of $223,470 with a projected increase of 3%. Union, Bookstore, Open Dining and Textbook assessments are based on the square footage assessment for 50% of the year based on the existing Cartwright Center square footage and 50% of the year based on the new Student Union square footage.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Supplies/Capital**  **(FY15 Totals)** | **Percentage** | **WISMART** | **Work Center** |
| **Residence Life** | 4,875,914 | 27.94% | 8,671 | 749 |
| **University Centers** | 816,895 | 4.68% | 1,453 | 126 |
| **Food Service** | 8,309,313 | 47.62% | 14,776 | 1,277 |
| **Child Care** | 89,135 | 0.51% | 159 | 14 |
| **REC Center** | 685,269 | 3.93% | 1,219 | 105 |
| **Rec Sports** | 76,338 | 0.44% | 136 | 12 |
| **Counseling Center** | 123,265 | 0.71% | 219 | 19 |
| **Health Center** | 524,330 | 3.00% | 932 | 81 |
| **Athletics** | 807,439 | 4.63% | 1,436 | 124 |
| **Stadium Complex** | 340,483 | 1.95% | 605 | 52 |
| **Parking** | 336,276 | 1.93% | 598 | 52 |
| **Continuing Ed** | 465,675 | 2.67% | 828 | 72 |
| **Total** | **17,450,332** |  | **31,032** | **2,683** |

\*FY15 Actual charges for WISMART: $31,591 with a projected decrease of 1.77%, FY15 Actuals for Work Center: $2,567 with a projected increase of 13.73%.

**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 FY2016-17 should remain constant from FY2015-16.

**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.

Estimated rates for FY2015:

FTE Academic One Semester

33% $ 6,816 $3,408

50% $10,327 $5,163

FTB $20,655

**13. IT Auxiliary Positions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR2** | **$52,200** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **Food Service** | 45.00% | 23,490 | 13,603 | 37,093 |
| **Residence Life** | 30.00% | 15,660 | 9,069 | 24,729 |
| **Counseling & Testing** | 10.00% | 5,220 | 3,023 | 8,243 |
| **Health Center** | 10.00% | 5,220 | 3,023 | 8,243 |
| **REC Center** | 5.00% | 2,610 | 1,511 | 4,121 |
| **Total** | **100.00%** | **52,200** | **30,229** | **82,249** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR1** | **$52,200** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **University Centers** | 45.00% | 23,490 | 4,350 | 27,840 |
| **Health Center** | 20.00% | 10,440 | 1,933 | 12,373 |
| **Counseling & Testing** | 15.00% | 7,830 | 1,450 | 9,280 |
| **Athletics** | 10.00% | 5,220 | 967 | 6,187 |
| **Rec Sports** | 10.00% | 5,220 | 967 | 6,187 |
| **Total** | **100.00%** | **52,200** | **9,667** | **61,867** |

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. FY17 IT Network Operating Costs**

|  |  |
| --- | --- |
| **Auxiliary Unit** | **Network Operating Total** |
| **Residence Life** | 662,444 |
| **University Centers** | 59,375 |
| **Food Service** | 16,299 |
| **Child Care** | 437 |
| **REC Center** | 23,139 |
| **Counseling Center** | 7,276 |
| **Health Center** | 5,093 |
| **Stadium Complex** | 10,915 |
| **Parking** | 1,455 |
| **Total** | **786,434** |

\*Network Operating Costs are estimates and are currently under review for FY17.

**15. 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** | **FY17 Annual Costs** |
| Residence Life | 25.24% | 16,732 |
| University Centers | 2.51% | 1,666 |
| Dining Services | 40.64% | 26,939 |
| Bookstore | 0.05% | 35 |
| REC Center | 0.74% | 491 |
| Stadium | 0.84% | 558 |
| Athletics | 0.57% | 381 |
| Parking | 3.10% | 2,057 |
|  |  | **48,860** |

**16. 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 1% for FY17, actual costs for FY15 were $55,174.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Sq Footage** | **FY17 Amount** |
| REC Center | 4.42% | 2,465 |
| Cartwright Center | 1.67% | 928 |
| Bookstore (Cartwright) | 0.44% | 248 |
| Dining (Cartwright) | 0.67% | 371 |
| Dining (Whitney Center) | 1.75% | 978 |
| Residence Life | 8.96% | 4,991 |
| Parking | 48.11% | 26,812 |
| GPR Share | 33.98% | 18,933 |
| **Total** |  | **55,726** |

**17. 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 increase 5% from FY15 Actuals for the PR units 68,152 for FY16. The charges below reflect the remaining chargeback to the units after the Green Fund coverage for FY17 of $14,739 of the total.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Utilities** | **FY17 Amount** |
| REC Center | 3.97% | 5,466 |
| Cartwright Center | 5.85% | 8,055 |
| Bookstore (Cartwright) | 0.57% | 992 |
| Dining (Cartwright) | 3.02% | 4,158 |
| Dining (Whitney Center) | 4.12% | 5,673 |
| Residence Life | 21.56% | 29,686 |
| Stadium | 2.02% | 2,781 |
| Library (Murphys Mug) | 0.09% | 157 |
| Health Science Center | 1.35% | 2,350 |
| **Total Charge** |  | **59,318** |

**18. Debt Service Schedule**

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit** | **Description** | **FY16 Amount** | **FY17 Amount** |
| **Parking** |  | 33,279.53 | 33,178.87 |
| **REC Center** | Building1 | 702,370.58 | 78,952.55 |
|  | Chiller | 15,199.94 | 14,632.64 |
|  | Heat Plant | 6,337.11 | 11,158.36 |
|  | Boiler No. 3 | 5,653.25 | 5,653.25 |
|  | Chiller Plant |  | 22,647.13 |
| **University Centers** | Building | 0.00 | 0.00 |
|  | Heat Plant | 7,745.36 | 13,638.00 |
|  | Boiler No. 3 | 7,537.67 | 7,537.67 |
|  | Chiller Plant | 31,478 | 31,478 |
|  | New Student Center2 | 1,453,279.83 | 2,089,192.22 |
| **Food Service** | Open Dining | 0.00 | 370,405.25 |
|  | Dining Room | 47,592.32 | 40,922.52 |
|  | Heat Plant | 4,928.86 | 8,678.73 |
|  | Chiller | 11,466.62 | 11,038.66 |
|  | Boiler No. 3 | 3,768.83 | 3,768.84 |
| **Residence Life** | Reuter | 1,657,416.46 | 1,613,895.74 |
|  | Chiller | 9,317.96 | 10,279.25 |
|  | Heat Plant | 51,400.99 | 90,506.72 |
|  | Eagle Hall | 2,187,516.37 | 1,853,348.30 |
|  | Boiler No. 3 | 45,854.15 | 45,854.16 |
|  | Electrical Switchgear | 0 | 87,803.37 |
|  | Chiller Plant | 0 | 173,483.83 |
|  | Exterior Lighting | 0 | 21,508.43 |
| **Bookstore** |  | 0.00 | 103,926.65 |
| **Textbook Rental** |  | 0.00 | 101,262.87 |
| **Sports Complex** |  | 140,446.13 | 139,846.76 |
| **Medical HSC** |  | 1,193,457.00 | 641,374.48 |
| **TOTAL** |  | **7,584,568.96** | **7,625,972.93** |

1REC debt service for FY17 will be budgeted at originally budgeted FY16 levels: REC - $549,349.

2The Student Union Debt Service is based on projections for the additional $18.8M that we will issue bonds for later this year – 30 years at 5%.

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

**19. 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 2016-17 fiscal year. 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)** | **FY15 Expenditures** | **6.30.15 Ending Operating Cash Balance** | **Reserve Balance Percentage** |
| **Seg Fee Units** |  |  |  |
| University Centers | 5,209,211 | 644,818 | 12.34% |
| Organized Activities | 703,389 | 163,243 | 23.21% |
| Child Care | 884,328 | 114,083 | 12.90% |
| REC Center | 1,877,045 | 571,531 | 30.45% |
| Rec Sports | 433,972 | 120,933 | 27.87% |
| Counseling Center | 751,786 | 118,951 | 15.82% |
| Health Center | 2,213,915 | 49,225 | 2.22% |
| Athletics | 1,038,604 | 27,152 | 2.61% |
| Stadium Complex | 582,892 | 103,804 | 17.81% |
| Environmental Sustainability | 62,971 | 97,809 | 155.32% |
| Municipal Services | 112,763 | 13,913 | 12.34% |
| **Total Seg Fee Units** | **13,870,876** | **2,025,462** | **14.60%** |
| **User Fee Units** |  |  |  |
| Parking | 7,917,932 | 161,339 | 2.04% |
| Residence Life | 12,699,679 | 1,839,838 | 14.49% |
| Food Service | 9,130,144 | 1,501,599 | 16.45% |
| **Total User Fee Units** | **29,747,755** | **3,502,776** | **11.77%** |
|  |  |  |  |
| **Grand Total** | **43,618,631** | **5,528,238** | **12.67%** |