**University of Wisconsin-La Crosse**

**Budget Office**

**Auxiliary Budget Planning Assumptions**

**Fiscal Year 2019-20**

**The following budget planning assumptions are to be used to complete the FY20 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 FY20 auxiliary budget to FY19 levels. Budget requests are due in the Budget Office by March 1, 2019.**

1. **Reporting Threshold**

FY20 Non-Allocable Segregated Fees are anticipated to be held at a 1-1.75% increase from FY19 levels due to the previously approved increases associated with major capital projects (Fieldhouse). The FY20 Allocable Segregated Fees are anticipated to be held constant from FY19.

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):

44.94% Unclassified positions

62.05% Classified positions

7.65% Graduate Assistants (outside of the academic year)

1.04% Student Help

7.65% LTE

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 from the particular department to determine the appropriate percentage.

1. **Enrollments**

The enrollment targets for budget planning are provided below and have been adjusted slightly for FY20 based on current enrollment data and projections.

|  |  |  |
| --- | --- | --- |
|  | **FY19** | **FY20** |
| **Fall Term** |  |  |
| Undergrad | 9,091 | 9,196 |
| Grad | 493 | 465 |
| **Total** | **9,584** | **9,661** |
| **Spring Term** |  |  |
| Undergrad | 8,355 | 8,445 |
| Grad | 435 | 410 |
| **Total** | **8,790** | **8,855** |
| **Summer** |  |  |
| Undergrad | 1,481 | 1,491 |
| Grad | 418 | 420 |
| **Total** | **1,899** | **1,910** |
| **J Term** |  |  |
| **Number of Credits** | **2,773** | **2,773** |

1. **Health Insurance and Retirement**

Health Insurance premiums for Gundersen will increase by 1.10% and Mayo will decrease 1.54% effective January 1, 2019. Employer retirement costs will remain constant at 11.15%.

1. **Interest Income**

The State investment fund earning rates averaged 1.75% as of October 1, 2018. Due to this increase in the reserve percentage we are anticipating an additional $23,153 in revenue to be budgeted within the Non-Allocable Segregated Fee units for FY20.

1. **WTC Contract Revenue**

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. For FY20 the revenue assignment for the contract is outlined below based upon the FY18 utilization and is the amount that has been shared with WTC for their planning purposes.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Health** | **Counseling** | **Psychiatric** | **Total** |
| Usage % | 6.02% | 1.00% | 11.00% |  |
| **2016** | **144,023** | **8,154** | **5,955** | **158,132** |
|  |  |  |  |  |
| Usage % | 5.67% | 0.44% | 4.65% |  |
| **2017** | **141,306** | **3,781** | **698** | **145,785** |
|  |  |  |  |  |
| Usage % | 6.11% | 0.63% | 8.60% |  |
| **2018** | **137,881** | **6,834** | **1,220** | **145,935** |
| **Variance** | **(3,425)** | **3,053** | **522** | **150** |

1. **Salary Adjustments (Pay Plan)**
   1. For FY19, a 4% state pay plan was built into the budgets for all state employees paid out on July 1, 2018 (2%) and January 1, 2019 (2%). Since the second 2% was paid out on January 1st, the budgets only incurred 1% of those expenses. The remaining 1% will need to be built into the FY20 budgets.
   2. Based on preliminary information from UW System, there will be a placeholder of a 2.5% state pay plan for FY20 for all employees including Graduate Assistants built into FY20 budgets.

**8. Student Help**

The student help minimum rate is $7.25 per hour. Student Help for FY20 should remain constant from FY19.

**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 and are also slated to receive the 2.5% Pay Plan for FY20.

|  |  |  |
| --- | --- | --- |
| **Grad Assistant Rates for FY20** | | |
| FTE | Academic | One Semester |
| 33% | 7,488 | 3,744 |
| 50% | 11,346 | 5,673 |
| 100% (FTB) | 22,692 | 11,346 |

1. **Terminal Banked Leave Assessment**

Terminal Banked Leave assessment (ALRA) should be built into all budgets for FY20. This equates to 0.23% of the University Staff salary and 0.10% of the Academic Staff salary in a particular account.

1. **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 FY20 are as follows:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY18 Totals)** | **Percentage** | **System Assessment** | **Common System** | **Off. of Safety Loss and Prevention** | **DOA Legal Services** |
| **Residence Life** | 12,756,826 | 33.88% | 5,358 | 326,690 | 9,261 | 1,022 |
| **Univ. Centers** | 5,365,196 | 14.25% | 2,254 | 137,398 | 3,895 | 430 |
| **Food Service** | 9,238,074 | 24.53% | 3,881 | 236,579 | 6,706 | 740 |
| **Child Care** | 575,818, | 1.53% | 242 | 14,746 | 418 | 46 |
| **REC Center** | 2,522,553 | 6.70% | 1,060 | 64,600 | 1,831 | 202 |
| **Counseling** | 886,881 | 2.36% | 373 | 22,712 | 644 | 71 |
| **Health Center** | 1,927,589 | 5.12% | 810 | 49,364 | 1,399 | 154 |
| **Athletics** | 1,227,807 | 3.26% | 516 | 31,443 | 891 | 98 |
| **Stadium** | 589,778 | 1.57% | 248 | 15,104 | 428 | 47 |
| **Parking** | 725,493 | 1.93% | 305 | 18,579 | 527 | 58 |
| **Continuing Ed** | 1,842,278 | 4.89% | 774 | 47,179 | 1,337 | 148 |
| **Total** | **37,658,292** | **100.00%** | **15,821** | **964,394** | **27,337** | **3,016** |

\* Common Systems obligations continue to grow with the increase with internal applications along with the 4 year phased in increase from UWS due to the acquisition of a new budget system and upgrades to HRS and SFS (Financial Data). The contribution from Administrative Overhead is also increasing for FY20 to manage the growing cost within Common Systems.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit (128 only)** | **Total Compensation(FY18 Totals)** | **% of Total** | **Workers Comp** | **Liability** |
| **Residence Life** | 2,874,047 | 28.39% | 70,215 | 18,511 |
| **University Center** | 1,542,900 | 15.24% | 37,694 | 9,938 |
| **Food Services** | 434,010 | 4.29% | 10,603 | 2,795 |
| **Child Care** | 486,558 | 4.81% | 11,887 | 3,134 |
| **REC Center** | 1,051,138 | 10.38% | 25,680 | 6,770 |
| **Counseling Center** | 757,616 | 7.48% | 18,509 | 4,880 |
| **Health Center** | 1,427,234 | 14.10% | 34,869 | 9,193 |
| **Athletics** | 252,157 | 2.49% | 6,160 | 1,624 |
| **Stadium Complex** | 58,391 | 0.58% | 1,427 | 376 376 |
| **Parking** | 298,208 | 2.95% | 7,286 | 1,921 |
| **Continuing Ed** | 941,000 | 9.30% | 22,990 | 6,061 |
| **Total** | **10,123,228** | **100.00%** | **247,319** | **65,203** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Square Footage of Building** | **Percentage** | **Property Premium** | **Municipal Services** |
| **University Centers** | 156,926 | 11.37% | 27,803 | 11,735 |
| **Credit Union** | 888 | 0.06% | 157 | 66 |
| **Bookstore** | 8,008 | 0.58% | 1,419 | 599 |
| **Textbook** | 7,594 | 0.55% | 1,345 | 568 |
| **Food Service** | 92,919 | 6.73% | 16,463 | 6,949 |
| **REC Center** | 140,553 | 10.18% | 24,902 | 10,511 |
| **Athletics** | 42,568 | 3.08% | 7,542 | 3,183 |
| **Child Care Center** | 8,585 | 0.62% | 1,521 | 642 |
| **Residence Life** | 840,317 | 60.88% | 148,884 | 62,841 |
| **Stadium** | 31,507 | 2.28% | 5,582 | 2,356 |
| **Parking** | 50,360 | 3.65% | 8,923 | 3,766 |
| **Municipal Seg Fee** | **-** |  | -- | 111,841 |
| **Total** | **1,380,225** | **100.00%** | **244,541** | **215,057** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Revenue**  **(FY18 Totals)** | **Percentage** | **Auxiliary Chargeback** |
| **Residence Life** | 13,867,386 | 33.65% | 576,022 |
| **University Centers** | 4,973,468 | 12.07% | 206,615 |
| **Food Service** | 9,221,466 | 22.37% | 382,931 |
| **Child Care** | 518,962 | 1.26% | 21,569 |
| **REC Center** | 2,707,784 | 6.57% | 112,466 |
| **Counseling Center** | 856,985 | 2.08% | 35,606 |
| **Health Center** | 2,147,005 | 5.21% | 89,185 |
| **Athletics** | 1,204,476 | 2.92% | 49,985 |
| **Stadium Complex** | 610,742 | 1.48% | 25,335 |
| **Parking** | 1,052,474 | 2.55% | 43,651 |
| **Bookstore** | 247,229 | 0.60% | 10,271 |
| **Textbook** | 1,781,780 | 4.32% | 73,950 |
| **Continuing Ed** | 2,025,340 | 4.91% | 84,050 |
| **Total** | **41,215,098** | **100.00%** | **1,711,636** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total MBE Base**  **(FY18 Totals)** | **Percentage** | **Procurement Assessment** |
| **Residence Life** | 524,208 | 5.88% | 1,894 |
| **University Centers** | 550,682 | 6.18% | 1,989 |
| **Food Service** | 6,729,026 | 75.52% | 24,310 |
| **Child Care** | 15,524 | 0.17% | 56 |
| **REC Center** | 115,527 | 1.30% | 417 |
| **Counseling Center** | 26,017 | 0.29% | 94 |
| **Health Center** | 237,516 | 2.67% | 858 |
| **Athletics** | 153,057 | 1.72% | 553 |
| **Stadium Complex** | 47,134 | 0.53% | 170 |
| **Parking** | 248,049 | 2.78% | 896 |
| **Continuing Ed** | 263,664 | 2.96% | 953 |
| **Total** | **8,910,405** | **100.00%** | **32,191** |

\*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.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Supplies/Capital**  **(FY18 Totals)** | **Percentage** | **STAR** | **Work Center** |
| **Residence Life** | 4,712,722 | 24.49% | 1,911 | 457 |
| **University Centers** | 1,639,587 | 8.52% | 665 | 159 |
| **Food Service** | 8,190,352 | 42.56% | 3,321 | 795 |
| **Child Care** | 87,303 | 0.45% | 35 | 8 |
| **REC Center** | 1,294,678 | 6.73% | 525 | 126 |
| **Counseling Center** | 129,265 | 0.67% | 52 | 13 |
| **Health Center** | 501,754 | 2.61% | 203 | 49 |
| **Athletics** | 972,325 | 5.05% | 394 | 94 |
| **Stadium Complex** | 393,738 | 2.05% | 160 | 38 |
| **Parking** | 412,154 | 2.14% | 167 | 40 |
| **Continuing Ed** | 909,304 | 4.73% | 369 | 88 |
| **Total** | **19,243,182** | **100.00%** | **7,802** | **1,867** |

**12. WIAC**

The WIAC assessment is projected to be $33,000 (applied to Athletics only).

**13. IT Auxiliary Positions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Funding Percentage** | **Desktop Support** | **Application Support** | **Total** |
| **University Centers** | 45% / N/A | 32,399 | - | 32,399 |
| **Food Service** | N/A / 45% | - | 39,975 | 39,975 |
| **Residence Life** | N/A / 30% | - | 26,650 | 26,650 |
| **Health Center** | 20% / 10% | 14,400 | 8,883 | 23,283 |
| **Counseling & Testing** | 15% / 10% | 10,800 | 8,883 | 19,683 |
| **Athletics** | 10% / N/A | 7,200 | - | 7,200 |
| **REC Center** | 10% / 5% | 7,200 | 4,442 | 11,642 |
| **Total** | **100.00%** | **71,998** | **88,833** | **160,832** |

\*The IT Auxiliary position amounts above include both salary and fringe and will be budgeted as revenue transfers.

**14. IT Network Operating Costs**

|  |  |
| --- | --- |
| **Auxiliary Unit** | **Network Total** |
| **Residence Life** | 744,653 |
| **University Centers** | 49,000 |
| **Food Service** | 24,263 |
| **Child Care** | 1,497 |
| **REC Center** | 29,745 |
| **Counseling Center** | 2,501 |
| **Health Center** | 4,275 |
| **Stadium Complex** | 5,217 |
| **Parking** | 9,549 |
| **Total** | **870,700** |

\*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, travel/training for staff and repair/replacement of equipment. Charges are allocated to entities based on upon the departments’ number of CBORD locations. FY20 cost is an estimate.

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit** | **Number of Locations** | **Percentage of CBORD Locations** | **CBORD** |
| Residence Life | 80 | 14.81% | 7,721 |
| University Centers | 48 | 8.89% | 4,633 |
| Dining Services | 28 | 5.19% | 2,702 |
| Bookstore | 2 | 0.37% | 193 |
| REC Center | 8 | 1.48% | 772 |
| Stadium | 1 | 0.19% | 97 |
| Athletics | 10 | 1.85% | 965 |
| Parking | 10 | 1.85% | 965 |
| **Total** |  |  | **18,048** |

**16. Green Energy Surcharge**

UW System assesses a Green Energy Surcharge fee to UWL. The charge distribution will be based on actual utility usage in each facility. The Green Fund request submitted in FY18 was approved for $21,449 for FY20 and FY21.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Percentage of Utilities** | **FY20 Amount** | **Green Fund Support** | **FY20 Chargeback** |
| REC Center | 4.37% | 7,838 | (2,490) | 5,348 |
| Student Union | 5.45% | 9,775 | (4,523) | 5,252 |
| Bookstore (Union) | 0.27% | 490 | - | 490 |
| Credit Union (Union) | 0.03% | 54 | - | 54 |
| Textbook (Union) | 0.26% | 465 | - | 465 |
| Dining (Union) | 0.98% | 1,751 | (766) | 985 |
| Dining (Whitney Center) | 4.32% | 7,744 | (2,329) | 5,415 |
| Residence Life | 18.79% | 33,683 | (10,292) | 23,391 |
| Stadium | 1.86% | 3,332 | (1,049) | 2,283 |
| Library (Murphys Mug) | 0.09% | 157 | - | 157 |
| Health Science Center | 2.41% | 4,322 | - | 4,322 |
| GPR Utility Account | 61.17% | 109,674 | - | 109,674 |
| **Total** |  | **179,286** | **(21,449)** | **157,837** |

**17. Educational Assistance**

As part of the ‘Investing in Our People” pillar of the University’s strategic plan, the University made an investment in an Educational Assistance program for staff and faculty. The cost allocation model was developed by distributing the cost based upon 0.1238% on salary dollars associated with Redbook FTE per unit. On a $50,000 salary the annual assessment equals $61.89. The GPR portion is funded through the 102 Lapse return funds from UW System and the PR portion is allocated to each unit based upon Redbook FTE levels as outlined below to achieve a total budget for the campus of $85,000. The program will be reviewed annually to determine an appropriate funding target to match the demand.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Total FTE** | **Educational Assistance** |
| **Residence Life** | 42.02 | 1,761 |
| **University Centers** | 26.75 | 1,127 |
| **Food Service** | 6.42 | 292 |
| **Child Care** | 5.65 | 266 |
| **REC Center** | 13.72 | 655 |
| **Counseling Center** | 11.01 | 661 |
| **Health Center** | 18.28 | 1,198 |
| **Athletics** | 3.24 | 164 |
| **Stadium Complex** | 0.35 | 21 |
| **Parking** | 4.50 | 233 |
| **Continuing Ed** | 15.47 | 985 |
| **Total** |  | **7,364** |

**18. Travel Service Fee**

In FY18, UWS implemented a System-wide assessment which is allocated to each campus based on total FTE. The assessment will then support the overall UWS Travel Service program (online transactions support, group block transactions, administrative work for cancellations, after-hours service, etc.) and individual travelers will no longer be billed. The total annual cost to UWL is $44,000 which is allocated to all units based on the percentage of travel expenditures in the prior fiscal year.

|  |  |
| --- | --- |
| **Unit** | **Travel Service Fee** |
| **Residence Life** | 101 |
| **University Centers** | 114 |
| **Food Service** | 0 |
| **Child Care** | 0 |
| **REC Center** | 444 |
| **Counseling Center** | 97 |
| **Health Center** | 4 |
| **Athletics** | 5,364 |
| **Stadium Complex** | 0 |
| **Parking** | 70 |
| **Continuing Ed** | 682 |
| **Total** | **6,876** |

**19. Debt Service Schedule**

|  |  |
| --- | --- |
| **Unit** | **FY20 Amount** |
| **REC Center** | 637,497 |
| **University Centers** | 1,725,968 |
| **Food Service** | 397,473 |
| **Residence Life** | 3,851,567 |
| **Bookstore** | 103,567 |
| **Textbook Rental** | 100,911 |
| **UW Credit Union** | 10,622 |
| **Sports Complex** | 126,821 |
| **Medical HSC** | 541,798 |
| **Total** | **7,496,224** |

\*As part of the FY20 budget planning strategy and in line with the University’s focus on minimizing fluctuations in segregated fee rates and managing PR balances, Residence Life, University Centers and REC will utilize a 3 year straight line average methodology to set their debt service budget for FY20.

**20. FPM Chargebacks**

a. Labor Rates – The chargeback rates for FY20 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 and factoring in the planned 2.5% pay plan. These adjustments led to an estimated average increase of 2.85% in the chargeback rates for FY20.

b. Tip Fee – The University entered into a three year 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. As a result we will be building in a 3% increase on the tip fee within the Auxiliary budgets to protect against potential operational fluctuations in FY20.

c. Campus Stores – The current markup charge on campus stores purchases is 10.37%, based on preliminary review it appears the rate is trending to a 1% decrease to 9.37%. As a result Custodial/Maintenance supply budgets for FY20 will be based on historical trend with a slight decrease due to the estimated rate change.

d. Postage – There is not a planned change or increase to the postage model, as a result the postage budgets for FY20 should remain constant with FY19 levels.

**21. Utilities**

In developing the utility projections for the seg fee funded facilities we will be pulling 5 years of history to determine utility trends and project out an FY20 budget based on 3 and 5 year averages. There are a few new variables to consider for FY20 that we are monitoring in relation to the efficiencies surrounding the West Campus Chiller Plant, the ongoing construction that occurred around the chilled water lines this past year, and the information from the city in regards to potential increases in water. The tables below show the prior 2 years of actuals and FY19 budget. Over the next few months we will have more data from DOA and Xcel to be able to identify where FY19 is trending to develop the FY20 budgets.

**REC Center**

|  |  |  |  |
| --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Actuals** | **FY19 Budget** |
| Electric | 101,314 | 115,799 | 134,048 |
| Gas | 327 | 402 | 531 |
| Heating-Steam | 47,544 | 56,301 | 63,742 |
| Water | 3,170 | 3,341 | 4,168 |
| Sewage | 4,581 | 4,387 | 5,992 |
| **Total Utilities** | **156,936** | **180,230** | **208,481** |

**Stadium**

|  |  |  |  |
| --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Actuals** | **FY19 Budget** |
| Electric | 38,554 | 49,996 | 54,300 |
| Gas | 21,363 | 23,271 | 24,000 |
| Water | 8,560 | 11,045 | 10,444 |
| Sewage | 986 | 756 | 1,185 |
| **Total Utilities** | **69,463** | **85,068** | **89,929** |

**Student Union**

|  |  |  |  |
| --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Actuals** | **FY19 Budget** |
| Electric | 54,833 | 146,030 | 126,009 |
| Gas | 4,509 | 13,302 | 12,500 |
| Heating-Steam | 30,742 | 39,956 | 39,200 |
| Water | 2,133 | 1,698 | 2,195 |
| Sewage | 4,052 | 3,096 | 3,101 |
| **Total Utilities** | **96,269** | **204,082** | **183,005** |

**Dining**

|  |  |  |  |
| --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Actuals** | **FY19 Budget** |
| Electric | 86,565 | 141,096 | 141,300 |
| Gas | 11,203 | 11,745 | 12,500 |
| Heating-Steam | 63,790 | 46,067 | 61,900 |
| Water | 9,705 | 9,866 | 10,700 |
| Sewage | 14,880 | 13,708 | 14,500 |
| **Total Utilities** | **186,143** | **222,482** | **240,900** |

**Residence Life**

|  |  |  |  |
| --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Actuals** | **FY19 Budget** |
| Electric | 404,348 | 501,916 | 526,795 |
| Gas | 7,618 | 8,657 | 8,800 |
| Heating-Steam | 278,159 | 279,987 | 297,000 |
| Water | 38,101 | 37,063 | 37,550 |
| Sewage | 51,462 | 48,339 | 49,624 |
| **Total Utilities** | **779,688** | **875,962** | **919,769** |

**22. Central Utility**

Prior to FY20, the central utility budget was based on a 3 year average (FY14-16) and was planned to be phased into the auxiliary budgets over 3 years. As of FY19, 2 years were built into the budget and the third year was planned as cash funded. The Central Utility budget for FY20 was determined using the updated average cost over the past five years of activity (FY14-18) and will be fully built into the FY20 budgets as outlined below.

|  |  |
| --- | --- |
| **Central Utility Expenditures** | **Total** |
| Fiscal Year 2014 | 238,197 |
| Fiscal Year 2015 | 350,401 |
| Fiscal Year 2016 | 138,375 |
| Fiscal Year 2017 | - |
| Fiscal Year 2018 | 197,330 |
| **5 year average (FY14-18)** | **184,861** |
|  |  |
| Year 1 Budget Increase (FY17) | 80,775 |
| Year 2 Budget Increase (FY18) | 80,775 |
| Year 3 Cash Balance (FY19) | - |
| Year 4 Budget Increase (FY20) | 23,311 |
| **FY20 Central Utility Budget** | **184,861** |

|  |  |  |
| --- | --- | --- |
| **Auxiliary Unit** | **FY19 Budget** | **FY20 Budget** |
| Residence Life | 117,912 | 123,429 |
| Union | 19,422 | 23,456 |
| Food Service | 9,000 | 13,648 |
| REC | 14,014 | 20,645 |
| Child Care | 1,202 | 1,261 |
| Textbook |  | 1,115 |
| Bookstore |  | 1,176 |
| Credit Union |  | 130 |
| **Total** | **161,550** | **184,861** |

**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. Institutions should budget all anticipated expenditures for FY20. 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 & Debt Service)** | **FY18 Expenditures** | **6.30.18 Fund Balance** | **Reserve Balance Percentage** |
| University Centers | 5,365,196 | 1,460,452 | 27.22% |
| Organized Activities | 611,645 | 146,730 | 23.99% |
| Child Care | 575,818 | 19,030 | 3.30% |
| REC Center | 2,522,553 | 1,201,564 | 47.63% |
| Counseling Center | 886,881 | 19,042 | 2.15% |
| Health Center | 1,924,589 | 433,678 | 22.53% |
| Athletics | 1,227,807 | 13,988 | 1.14% |
| Stadium Complex | 589,778 | 27,210 | 4.61% |
| Environmental Sustainability | 126,012 | 34,632 | 27.48% |
| Municipal Services | 109,337 | 4,890 | 4.47% |
| **Total Seg Fee Units** | **13,939,616** | **3,361,216** | **24.11%** |
| Parking | 725,493 | 88,911 | 12.26% |
| Residence Life | 12,756,826 | 3,740,855 | 29.32% |
| Food Service | 9,238,074 | 1,420,677 | 15.38% |
| **Total User Fee Units** | **22,720,393** | **5,250,443** | **23.11%** |
|  |  |  |  |
| **Grand Total** | **36,660,009** | **8,611,659** | **23.49%** |

**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** | **FY13 Balance** | **FY14 Balance** | **FY15 Balance** | **FY16 Balance** | **FY17 Balance** | **FY18 Balance** |
| Allocable | 77,237 | 117,223 | 178,846 | 65,523 | 77,137 | 70,630 |
| Non-Allocable | 938,517 | 1,143,356 | 219,097 | 317,091 | 706,306 | 1,096,795 |
|  |  |  |  |  |  |  |
| **Total** | **1,015,754** | **1,260,579** | **397,943** | **382,614** | **783,443** | **1,167,425** |
| **Seg Fee Budget** | **10,164,851** | **10,612,724** | **11,089,916** | **11,860,476** | **14,385,968** | **14,428,521** |
| **Reserve %** | **9.99%** | **11.88%** | **3.59%** | **3.23%** | **5.45%** | **8.09%** |

**Seg Fee Reserve Funding**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Project** | **FY2013** | **FY2014** | **FY2015** | **FY2016** | **FY2017** |
| Stadium Deficit | 68,427 |  |  |  |  |
| Electrical Switchgear Project |  |  | 223,479 |  |  |
| Child Care Roof Project |  |  | 328,800 |  | (64,898) |
| REC Addition |  |  | 143,210 |  | (143,210) |
| New Student Center Debt Service |  | 313,271 | 668,259 | 353,280 |  |
| **Total Funding** | **68,427** | **313,271** | **1,363,748** | **353,280** | **(208,108)** |