**University of Wisconsin-La Crosse**

**Budget Office**

**Auxiliary Budget Planning Assumptions**

**Fiscal Year 2018-19**

**The following budget planning assumptions are to be used to complete the FY2018-19 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 FY2018-19 auxiliary budget to FY2017-18 levels. Budget requests are due in the Budget Office by February 15, 2018.**

1. **Reporting Threshold**

FY2018-19 Non-Allocable Segregated Fees are anticipated to be held at a 1.75% increase from FY2017-18 levels due to the previously approved increases associated with major capital projects (Fieldhouse). The FY2018-19 Allocable Segregated Fees are anticipated to be held constant from FY2017-18. The budget planning assumptions call for UW-La Crosse to hold its overall FY2018-19 auxiliary budgets to FY2017-18 levels.

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):

50.14% Unclassified positions

65.47% Classified positions

 7.65% Graduate Assistants

 1.85% Student Help

15.15% 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 FY19 based on current enrollment data and projections.

|  |  |  |
| --- | --- | --- |
|  | FY18 | **FY19** |
| **Fall Term** |  |  |
| Undergrad | 9,091 | 9,091 |
| Grad | 473 | 493 |
| **Total** | **9,564** | **9,584** |
| **Spring Term** |  |  |
| Undergrad | 8,336 | 8,355 |
| Grad | 435 | 435 |
| **Total** | **8,771** | **8,790** |
| **Summer** |  |  |
| Undergrad | 1,481 | 1,481 |
| Grad | 418 | 418 |
| **Total** | **1,899** | **1,899** |
| **J Term** |  |  |
| **Number of Credits** | **2,525** | **2,525** |

1. **Health Insurance and Retirement**

Health Insurance premiums for Gundersen will decrease by 3.40% and Health Traditions will increase 3.30% effective January 1, 2018.

Employer retirement costs will decrease from 11.25% to 11.15% effective January 1, 2018.

1. **Interest Income**

The State investment fund earning rates averaged .6259% as of August 30, 2017. Due to this increase in the reserve percentage we are anticipating an additional $9,353 in revenue to be budgeted within the Non-Allocable Segregated Fee units for FY19.

1. **WTC Contract Revenue**

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. For FY19 the revenue assignment for the contract is outlined below based upon the FY17 utilization and is the amount that has been shared with WTC in July for their planning purposes.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **Health** | **Counseling** | **Psychiatric** | **Total** |
| Usage % | 6.13% | 1.00% | 12.00% |  |
| **2015** |  **147,159** |  **7,518** |  **6,727**  |  **161,404**  |
|   |  |  |  |  |
| 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** |
| **Variance** | **(2,717)** | **(4,373)** | **(5,257)** | **(12,347)** |

1. **Salary Adjustments (Comp Plan, Pay Plan and Living Wage)**
	1. For the FY18 budget templates a 1% compensation plan plus a 1% state pay plan was built into the budget. The state budget includes a 2% state pay plan for FY18 and FY19 for all state employees to be paid out on July 1, 2018 (2%) and January 1, 2019 (2%).
	2. As a result, the following compensation adjustments should be built in the budgets for FY19:
		1. 2% FY18 Pay Plan (FY18 budgets were already built with a 1% pay plan that has not been distributed.)
		2. 1% FY19 Pay Plan (For the FY19 portion, 2% will be paid out January 1st, however the budgets will only incur 1% of this expense in FY19.) This amount will be built into the budgets as a provision.
		3. 1% FY19 Compensation Plan only for the following University Staff Occupational Groupings noted below.
	3. The planning assumptions for the compensation funded by the state are based on an adjustment for all staff, including graduate assistant positions. The compensation funded by UWL will be applied for the following University Staff occupational groupings:
		* 1. Power Plant: $0.19/hour
			2. ITS: $0.26/hour
			3. Police: $0.21/hour
			4. Financial Services: $0.19/hour
			5. Health Services: $0.25/hour

Note: The FY18 and FY19 pay plans will require a 2% base salary adjustment for the FY19 budget plus the compensation plan amounts required for University Staff Occupational Groups.

* 1. Living Wage Adjustments: As part of the University’s plan to distribute the GPR Lapse return funds from UWS, currently under review is a proposal to adjust the Custodial and Groundskeeper minimum to $13.75/hour and the Custodial Lead and Gardener minimums to $14.97/hour. Below is a chart to outline the cost per unit for these salary adjustments.

|  |  |
| --- | --- |
| **Unit** | **Living Wage** |
| REC Center | 6,282 |
| Union | 16,141 |
| Residence Life | 20,696 |
| Dining | 2,683 |
| **Total Salary Cost** | **$45,802**  |

 **8. Student Help**

The student help minimum rate is $7.25 per hour. Student Help for FY2018-19 should remain constant from FY2017-18.

**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% Pay Plan for FY18 and a secondary 2% adjustment which is UWL funded.

|  |
| --- |
| **Estimated GA Rates for FY2019** |
| FTE | Academic | One Semester |
| 33% | 7,306 | 3,653 |
| 50% | 11,070 | 5,535 |
| 100% (FTB) | 22,139 | 11,070 |

\*The rates include the 2% pay plan (paid out July 1st), and 2% UWL-funded adjustment (paid out July 1st).

1. **Terminal Banked Leave Assessment**

Terminal Banked Leave assessment (ALRA) should be built into all budgets for FY2018-19. This equates to 0.33% of the University Staff salary and 0.43% 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 FY2018-19 are as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY17 Totals)** | **Percentage** | **System Assessment** | **Common System** | **Off. of Safety Loss and Prevention** |
| **Residence Life** | 11,102,767 | 33.29% | 5,561 | 311,719 | 9,127 |
| **University Centers** | 4,195,135 | 12.58% | 2,101 | 117,782 | 3,449 |
| **Food Service** | 8,678,054 | 26.02% | 4,346 | 243,644 | 7,134 |
| **Child Care** | 530,676 | 1.59% | 266 | 14,899 | 436 |
| **REC Center** | 1,565,626 | 4.69% | 784 | 43,956 | 1,287 |
| **Rec Sports** | 505,668 | 1.52% | 253 | 14,197 | 416 |
| **Counseling Center** | 844,962 | 2.53% | 423 | 23,723 | 695 |
| **Health Center** | 1,979,155 | 5.93% | 991 | 55,566 | 1,627 |
| **Athletics** | 1,106,484 | 3.32% | 554 | 31,065 | 910 |
| **Stadium Complex** | 611,814 | 1.83% | 306 | 17,177 | 503 |
| **Parking** | 753,345 | 2.26% | 377 | 21,151 | 619 |
| **Continuing Ed** | 1,475,537 | 4.42% | 739 | 41,427 | 1,213 |
| **TOTAL** | **33,349,223** | **100.00%** | **16,701** | **936,306** | **27,416** |

\*FY17 Actuals for System Assessment was $15,666 with an average increase of 3.25% and OSLP was $26,099 with an average increase of 2.49%. 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 GPR funding and Administrative Overhead is also increasing for FY19 to manage the growing cost within Common Systems.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY17 Totals)** | **Percentage** | **Cyber Liability** | **DOA Legal Services** |
| **Residence Life** | 11,102,767 | 33.29% | 4,244 | 1,031 |
| **University Centers** | 4,195,135 | 12.58% | 1,604 | 390 |
| **Food Service** | 8,678,054 | 26.02% | 3,317 | 806 |
| **Child Care** | 530,676 | 1.59% | 203 | 49 |
| **REC Center** | 1,565,626 | 4.69% | 598 | 145 |
| **Rec Sports** | 505,668 | 1.52% | 193 | 47 |
| **Counseling Center** | 844,962 | 2.53% | 323 | 78 |
| **Health Center** | 1,979,155 | 5.93% | 757 | 184 |
| **Athletics** | 1,106,484 | 3.32% | 423 | 103 |
| **Stadium Complex** | 611,814 | 1.83% | 234 | 57 |
| **Parking** | 753,345 | 2.26% | 288 | 70 |
| **Continuing Ed** | 1,475,537 | 4.42% | 564 | 137 |
| **TOTAL** | **33,349,223** | **100.00%** | **12,748** | **3,097** |

\* Cyber Liability is estimated at $12,748 to be held constant at the FY2017-18 level and the amount for DOA Legal Services is estimated at $3,097 based on a 6% increase from FY17 actuals of $2,712.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Total Compensation****(FY17 Totals)** | **Percentage** | **Workers Compensation** | **Liability** |
| **Residence Life** | 2,986,541 | 29.80% | 66,834 | 12,722 |
| **University Centers** | 1,360,398 | 13.57% | 30,444 | 5,795 |
| **Food Service** | 509,476, | 5.08% | 11,401 | 2,170 |
| **Child Care** | 447,099 | 4.46% | 10,005 | 1,905 |
| **REC Center** | 695,268 | 6.94% | 15,559 | 2,962 |
| **Rec Sports** | 385,954 | 3.85% | 8,637 | 1,644 |
| **Counseling Center** | 749,845 | 7.48% | 16,780 | 3,194 |
| **Health Center** | 1,517,805 | 15.14% | 33,966 | 6,466 |
| **Athletics** | 247,760 | 2.47% | 5,544 | 1,055 |
| **Stadium Complex** | 65,493 | 0.65% | 1,466 | 279 |
| **Parking** | 315,510 | 3.15% | 7,061 | 1,344 |
| **Continuing Ed** | 742,194 | 7.40% | 16,609 | 3,162 |
| **TOTAL** | **10,023,343** | **100.00%** | **224,306** | **42,698** |

\*FY17 Actual Costs for Workers Compensation: $387,562 which was a 30% increase from FY16. Projecting a 10% increase based on reviewing the trends of Worker’s Comp over the last three years. FY17 Actual costs for Liability was $41,401 with an average increase of 3%.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Square Footage of Building** | **Percentage** | **Property Premium** | **Municipal Services** |
| **University Centers** | 159,691 | 11.55% | 22,054 | 11,654 |
| **Food Service** | 92,919 | 6.72% | 12,833 | 6,781 |
| **Bookstore** | 8,008 | 0.58% | 1,106 | 584 |
| **Textbook Rental** | 7,594 | 0.55% | 1,049 | 554 |
| **Credit Union** | 888 | 0.06% | 123 | 65 |
| **REC Center** | 140,553 | 10.16% | 19,411 | 10,257 |
| **Athletics** | 42,568 | 3.08% | 5,879 | 3,106 |
| **Child Care Center** | 8,585 | 0.62% | 1,186 | 627 |
| **Residence Life** | 840,317 | 60.76% | 116,052 | 61,324 |
| **Stadium**  | 31,507 | 2.28% | 4,351 | 2,299 |
| **Parking** | 50,360 | 3.64% | 6,955 | 3,675 |
| **Municipal Seg Fee** | **-** |  | -- | 109,337 |
| **TOTAL** | **1,382,989** | **100.00%** | **190,999** | **210,263** |

\*FY17 Actual charges for Property Premium: $218,666 with a projected decrease of 12% and Municipal Services actual charge of $204,413 with a projected increase of 3%. REC Center total includes the New Addition square footage.

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Revenue****(FY17 Totals)** | **Percentage** | **Auxiliary Chargeback** |
| **Residence Life** | 13,118,823 | 33.13% | 553,341 |
| **University Centers** | 5,388,596 | 13.61% | 227,286 |
| **Food Service** | 9,180,381 | 23.19% | 387,221 |
| **Child Care** | 546,369 | 1.38% | 23,045 |
| **REC Center** | 1,974,673 | 4.99% | 83,290 |
| **Rec Sports** | 457,241 | 1.15% | 19,286 |
| **Counseling Center** | 815,263 | 2.06% |  34,387 |
| **Health Center** | 2,185,681 | 5.52% | 92,190 |
| **Athletics** | 1,107,101 | 2.80% | 46,697 |
| **Stadium Complex** | 596,973 | 1.51% | 25,180 |
| **Parking** | 976,900 | 2.47% | 41,205 |
| **Bookstore** | 432,071 | 1.09% | 18,224 |
| **Textbook** | 1,815,114 | 4.58% | 76,560 |
| **Continuing Ed** | 999,092 | 2.52% | 42,141 |
| **Total** | **39,594,277** | **100.00%** | **1,670,053** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total MBE Base****(FY17 Totals)** | **Percentage** | **Procurement Assessment** |
| **Residence Life** | 392,465 | 4.75% | 1,522 |
| **University Centers** | 290,546 | 3.52% | 1,127 |
| **Food Service** | 6,597,151 | 79.83% | 25,592 |
| **Child Care** | 12,525 | 0.15% | 49 |
| **REC Center** | 92,525 | 1.12% | 359 |
| **Rec Sports** | 53,831 | 0.65% | 209 |
| **Counseling Center** | 5,915 | 0.07% | 23 |
| **Health Center** | 215,990 | 2.61% | 838 |
| **Athletics** | 97,032 | 1.17% | 376 |
| **Stadium Complex** | 96,576 | 1.17% | 375 |
| **Parking** | 193,754 | 2.34% | 752 |
| **Continuing Ed** | 215,522 | 2.61% | 836 |
| **Total** | **8,263,832** | **100.00%** | **32,058** |

\*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. FY17 Actual costs were $64,115, projecting the cost to hold constant for FY19.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Supplies/Capital****(FY17 Totals)** | **Percentage** | **STAR** | **Work Center** |
| **Residence Life** | 4,460,167 | 25.85% | 6,212 | 577 |
| **University Centers** | 1,028,288 | 5.96% | 1,432 | 133 |
| **Food Service** | 7,804,471 | 45.23% | 10,870 | 1,010 |
| **Child Care** | 82,823 | 0.48% | 115 | 11 |
| **REC Center** | 743,449 | 4.31% | 1,035 | 96 |
| **Rec Sports** | 119,714 | 0.69% | 167 | 15 |
| **Counseling Center** | 95,117 | 0.55% | 132 | 12 |
| **Health Center** | 463,783 | 2.69% | 646 | 60 |
| **Athletics** | 854,987 | 4.95% | 1,191 | 111 |
| **Stadium Complex** | 435,171 | 2.52% | 606 | 56 |
| **Parking** | 420,571 | 2.44% | 586 | 54 |
| **Continuing Ed** | 748,043 | 4.33% | 1,042 | 97 |
| **Total** | **17,256,584** | **100.00%** | **24,034** | **2,232** |

\*FY17 Actual charges for WISMART/STAR: $15,210. Due to DOA changing accounting systems from WISMART to STAR, holding the budget constant at FY16 actuals equates to a 14% decrease from the FY18 budget. FY17 Actuals for Work Center: $1,897 with a projected increase of 8.52%.

**12. WIAC**

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

**13. IT Auxiliary Positions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR1** | **$53,592** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **University Centers** | 45.00% | 24,116 | 8,080 | 32,196 |
| **Health Center** | 20.00% | 10,718 | 3,591 | 14,309 |
| **Counseling & Testing** | 15.00% | 8,039 | 2,693 | 10,732 |
| **Athletics** | 10.00% | 5,359 | 1,796 | 7,155 |
| **Rec Sports** | 10.00% | 5,359 | 1,796 | 7,155 |
| **Total** | **100.00%** | **53,592** | **17,955** | **71,547** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **IS TECH SERV SR2** | **$53,592** |  |  |  |
|  |  | **Salary** | **Fringe** | **Total** |
| **Food Service** | 45.00% | 24,116 | 14,510 | 38,626 |
| **Residence Life** | 30.00% | 16,078 | 9,673 | 25,751 |
| **Counseling & Testing** | 10.00% | 5,359 | 3,224 | 8,584 |
| **Health Center** | 10.00% | 5,359 | 3,224 | 8,584 |
| **REC Center** | 5.00% | 2,680 | 1,612 | 4,292 |
| **Total** | **100.00%** | **53,592** | **32,244** | **85,836** |

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. FY19 IT Network Operating Costs**

|  |  |
| --- | --- |
| **Auxiliary Unit** | **Network Operating Total** |
| **Residence Life** | 796,020 |
| **University Centers** | 63,636 |
| **Food Service** | 21,085 |
| **Child Care** | 635 |
| **REC Center** | 18,037 |
| **Counseling Center** | 7,113 |
| **Health Center** | 5,335 |
| **Stadium Complex** | 2,667 |
| **Parking** | 5,335 |
| **Total** | **919,863** |

\*The above Network Operating Costs are currently placeholders equivalent to the FY18 budget as the Network Model is currently under review.

**15. CBORD Annual Charges**

Annual charges for CBORD are in place to cover maintenance costs, travel/training for staff, 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** | **FY19 Annual Costs** |
| Residence Life | 80 | 16.00% | 7,614 |
| University Centers | 49 | 9.80% | 4,663 |
| Dining Services | 26 | 5.20% | 2,474 |
| Bookstore | 2 | 0.40% | 190 |
| REC Center | 5 | 1.00% | 476 |
| Stadium | 1 | 0.20% | 95 |
| Athletics | 10 | 2.00% | 952 |
| Parking | 10 | 2.00% | 952 |
|  |  |  | **17,416** |

**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 decrease 1% for FY19, actual costs for FY17 were $54,555. The below amounts do factor in the increased roof square footage of the REC Addition and the new Science Labs Building.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Sq Footage** | **FY19 Amount** |
| REC Center | 5.15% | 2,781 |
| Student Union | 2.41% | 1,301 |
| Bookstore (Union) | 0.12% | 63 |
| Dining (Union) | 0.41% | 221 |
| Credit Union (Union) | 0.01% | 7 |
| Dining (Whitney Center) | 1.66% | 896 |
| Residence Life | 8.47% | 4,574 |
| Parking | 43.19% | 23,327 |
| GPR Share | 38.59% | 20,840 |
| **Total**  | **100.00%** | **54,009** |

**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 FY17 Actuals ($82,512) for the PR units. The charges below reflect the remaining chargeback to the units after the proposed Green Fund coverage of 25% has been applied. The Green Fund request will be going forward to JCES in November for review/approval, covering 25% of the Auxiliary charges equates to $20,127 in Green Fund support.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Unit** | **Percentage of Utilities** | **FY19 Amount** | **Green Fund Support (25%** | **FY19 Chargeback** |
| REC Center | 5.05% | 10,525 | (2,631) | 7,894 |
| New Student Union | 5.43% | 11,311 | (2,828) | 8,484 |
| Bookstore (Union) | 0.27% | 567 | (142) | 425 |
| Credit Union (Union) | 0.03% | 62 | (16) | 47 |
| Textbook (Union) | 0.26% | 538 | (135) | 404 |
| Dining (Union) | 0.97% | 2,026 | (507) | 1,520 |
| Dining (Whitney Center) | 4.32% | 9,003 | (2,251) | 6,753 |
| Residence Life | 20.32% | 42,349 | (10,587) | 31,762 |
| Stadium | 1.98% | 4,127 | (1,032) | 3,095 |
| Library (Murphys Mug) | 0.09% | 188 | -- | 188 |
| Health Science Center | 2.85% | 5,940 | -- | 5,940 |
| GPR Utility Account | 58.43% | 121,775 | -- | 121,775 |
| **Total Charge** |  | **208,411** | **(20,127)** | **188,284** |

**18. Educational Assistance**

As part of the ‘Investing in Our People” pillar of the University’s strategic plan, the University is making an investment in an Educational Assistance program for staff and faculty. The cost allocation model was developed by distributing the cost based upon 0.1306% on salary dollars associated with Redbook FTE per unit. On a $50,000 salary the annual assessment equals $65.30. 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** | 42.83 | 2,023 |
| **University Centers** | 25.70 | 1,245 |
| **Food Service** | 6.09 | 345 |
| **Child Care** | 5.63 | 294 |
| **REC Center** | 8.93 | 442 |
| **Rec Sports** | 3.45 | 249 |
| **Counseling Center** | 10.26 | 670 |
| **Health Center** | 20.16 | 1,468 |
| **Athletics** | 3.02 | 178 |
| **Stadium Complex** | 0.35 | 23 |
| **Parking** | 4.50 | 260 |
| **Continuing Ed** | 14.28 | 917 |
| **TOTAL** |  | **$8,114** |

**19. Travel Service Fee**

UW System has moved away from billing individual travelers the $14.50 travel service fee when they contact a representative on a travel issue or question. UWS has 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** | 480 |
| **University Centers** |  80  |
| **Food Service** | 9 |
| **Child Care** | 18 |
| **REC Center** | 255 |
| **Rec Sports** | 11 |
| **Counseling Center** | 70 |
| **Health Center** | 65 |
| **Athletics** | 5,762 |
| **Stadium Complex** | 0 |
| **Parking** | 81 |
| **Continuing Ed** | 1,007 |
| **TOTAL** | **7,838** |

**20. Debt Service Schedule**

|  |  |  |
| --- | --- | --- |
| **Unit** | **Description** | **FY19 Amount** |
| **REC Center** | Building | 24,672 |
|  | Chiller Plant | 29,728 |
|  | Heat Plant | 10,695 |
|  | Boiler No. 3 | 2,368 |
|  | Chiller | 11,777 |
|  | Addition | 540,076 |
| **University Centers** | Building | 2,028,069 |
|  | Heat Plant | 13,072 |
|  | Boiler No. 3 | 3,158 |
|  | Chiller Plant | 41,320 |
| **Food Service** | Open Dining | 363,325 |
|  | Dining Room | 34,457 |
|  | Heat Plant | 8,318 |
|  | Chiller | 8,884 |
|  | Boiler No. 3 | 1,579 |
| **Residence Life** | Reuter | 1,502,587 |
|  | Chiller | 9,258 |
|  | Heat Plant | 86 |
|  | Eagle Hall | 1,857,456 |
|  | Boiler No. 3 | 19,210 |
|  | Electrical Switchgear | 88,728 |
|  | Chiller Plant | 227,727 |
|  | Exterior Lighting | 21,735 |
| **Bookstore** |  | 101,690 |
| **Textbook Rental** |  | 96,488 |
| **UW Credit Union** |  | 11,183 |
| **Sports Complex** |  | 105,367 |
| **Medical HSC** |  | 340,540 |
| **TOTAL** |  | **7,590,216** |

**21. FPM Chargebacks**

a. Labor Rates – The chargeback rates for FY19 are still under development as the pay plan and Living Wage will need to be adjusted along with the increase to the custodial FTE. Due to these variables and multiple moving parts within the chargeback calculation, we reviewed an 8 year history within each auxiliary on chargeback increases, trying to remove any large project related expenses to develop a trend within each Maintenance line (Grounds, Structure, Other) by looking at 3 and 5 year averages per unit. Then took the trend percentage increase and applied that to the FY17 actuals to develop a recommendation for the FY19 budget.

* 1. Tip Fee – The University entered into a three year contract with Harter’s to provide tip fee services for trash collection. The tip rates should remain constant through the life of the contract, however 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 2% increase on the tip fee within the Auxiliary budgets to protect against potential operational fluctuations.
	2. Campus Stores – The current markup charge on campus stores purchases is 10.37%, based on preliminary review there does not appear to be a need to increase that percentage for FY19. As a result Custodial/Maintenance supply budgets for FY19 will be based on historical trend or held to the FY18 budgeted level.
	3. Postage – There is not a planned change or increase to the postage model, as a result the postage budgets for FY19 should remain constant with FY18 levels.

**22. Utilities**

To develop the utility projections for the seg fee funded facilities we pulled 5 years of history to determine utility trends and projected out an FY19 budget based on 3 and 5 year averages. For the REC Center, the projections were carried out on a per square foot basis and then calculated to account for the new Addition square footage. A portion of the utilities and maintenance for the New Addition was already built into the REC budget for FY18. Along with those projections we factored in the utility savings for the new REC Solar Panels that ultimately will lower the cost per square foot for the facility.

For the new Union we utilized the actuals from the second half of FY17 and the first half of FY18 to develop the forecast for FY19. The original utility budget for the Union was based on a per square foot level from the Cartwright Center utilities and it appears that the New Union has a higher level of efficiency than the old Cartwright building. Below is a chart outlining the three segregated fee facilities and their projected Utilities for FY19. (Res Life utilities are still being analyzed and will be reviewed in more detail at a subsequent unit meeting.)

**REC Center**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Budget** | **FY19 Budget** | **Variance** | **3-5 Year Average** |
| Electric | 77,200 | 124,457 | 101,830 | (22,627) | 82,018 |
| Cooling | 36,053 | 44,902 | 44,580 | (322) | 33,209 |
| Heating–Steam | 47,544 | 57,273 | 63,742 | 6,469 | 47,834 |
| Gas | 326 | 469 | 531 | 62 |  |
| Water & Sewage | 3,170 | 4,454 | 4,168 | (286) |  |
| Sewage | 4,581 | 6,324 | 5,992 | (332) |  |
| **Total Utilities** | **168,874** | **237,879** | **220,843** | **(17,036)** |  |

\*REC utilities factor in the additional 40,400 square feet for the New Addition and the savings from the Addition Solar Panels.

**Stadium**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Budget** | **FY19 Budget** | **Variance** | **3-5 Year Average** |
| Electric | 45,441 | 45,000 | 46,521 | 1,521 | 44,911 |
| Cooling | 3,247 | 4,000 | 3,468 | (532) | 3,455 |
| Water & Sewage | 8,560 | 9,500 | 10,444 | 944 | 8,908 |
| Gas | 21,363 | 34,600 | 25,014 | (9,586) | 23,403 |
| Water  | 986 | 900 | 1,185 | 285 | 1,058 |
| **Total Utilities** | **79,597** | **94,000** | **86,632** | **(7,368)** |  |

**Student Union** (Union account only)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Utility** | **FY17 Actuals** | **FY18 Budget** | **FY19 Budget** | **Variance** |
| Electric | 59,407 | 163,500 | 84,711 | (78,789) |
| Cooling | 14,886 | 53,138 | 34,176 | (18,962) |
| Water & Sewage | 2,133 | 3,600 | 2,202 | (1,398) |
| Sewage | 4,052 | 5,200 | 4,182 | (1,018) |
| Heating - Steam | 30,742 | 69,488 | 35,871 | (33,617) |
| Gas | 4,509 | 8,200 | 7,970 | (230) |
| **Total Utilities** | **115,729** | **303,126** | **169,112** | **(134,014)** |

\*FY17 Actuals are reflective of data from October-June 2017.

**23. 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 2017-18 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)** | **FY17 Expenditures** | **6.30.17 Fund Balance**  | **Reserve Balance Percentage** |
| University Centers | 4,237,295 | 1,852,180 | 43.71% |
| Organized Activities | 737,032 | 110,766 | 15.03% |
| Child Care | 531,175 | 75,886 | 14.29% |
| REC Center | 1,438,647 | 949,653 | 66.01% |
| Rec Sports | 506,333 | 16,679 | 3.29% |
| Counseling Center | 850,130 | 48,938 | 5.76% |
| Health Center | 1,982,870 | 216,228 | 10.90% |
| Athletics | 1,106,485 | 37,319 | 3.37% |
| Stadium Complex | 619,566 | 63,295 | 10.22% |
| Environmental Sustainability | 29,779 | 54,908 | 184.39% |
| Municipal Services | 119,759 | 4,334 | 3.62% |
| **Total Seg Fee Units** | **12,159,071** | **3,430,186** | **28.21%** |
| Parking | 898,818 | 111,941 | 12.45% |
| Residence Life | 11,574,659 | 2,790,725 | 24.11% |
| Food Service | 8,689,629 | 1,437,284 | 16.54% |
| **Total User Fee Units** | **21,163,107** | **4,340,251** | **20.51%** |
|  |  |  |  |
| **Grand Total** | **33,322,178** | **7,770,437** | **23.32%** |