**University of Wisconsin-La Crosse**

**Budget Office**

**Auxiliary Budget Planning Assumptions**

**Fiscal Year 2020-21**

**The following budget planning assumptions are to be used to complete the FY21 budget. These assumptions will be updated as more information becomes available from UW System Budget Planning, UW-La Crosse campus cost centers, and the State of Wisconsin. Budget requests are due in the Budget Office by March 1, 2020.**

1. **Reporting Threshold**

FY21 Non-Allocable Segregated Fees are anticipated to be held at a 1.5% increase from FY20 levels due to the previously estimated costs of mandated chargebacks and UWS seg fee projections that were previously submitted. The FY21 Allocable Segregated Fees are anticipated to be held constant from FY20. Room and Board rates are anticipated to be held at a 2% increase from FY20 levels due to previously estimated costs of building projects and renovations.

1. **Fringe Benefits**

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

42.54% Unclassified positions

55.79% Classified positions

16.17% Graduate Assistants (outside of the academic year)

 1.58% 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 for FY21 based on enrollment data and changes with Transfer targets for FY21.

|  |  |  |
| --- | --- | --- |
|  | **FY20** | **FY21** |
| **Fall Term** |  |  |
| Undergrad | 9,196 | 9,161 |
| Grad | 465 | 440 |
| **Total** | **9,661** | **9,601** |
| **Spring Term** |  |  |
| Undergrad | 8,445 | 8,420 |
| Grad | 410 | 387 |
| **Total** | **8,855** | **8,807** |
| **Summer** |  |  |
| Undergrad | 1,491 | 1,474 |
| Grad | 420 | 416 |
| **Total** | **1,910** | **1,889** |
| **J Term** |  |  |
| **Number of Credits** | **2,726** | **2,571** |

1. **Health Insurance and Retirement**

Health Insurance premiums for Gundersen will increase by 3-4% and Mayo will increase 6% effective January 1, 2020. Employer retirement costs will increase to 11.25%.

1. **Interest Income**

The State investment fund earning rates remained constant at 2.25% as of October 1, 2019. Due to declining balances within the Non-Allocable Segregated Fee units we are anticipating a decline of $19,047 in interest revenue for the segregated fee units.

1. **WTC Contract Revenue**

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. For FY21 the revenue assignment for the contract is outlined below based upon the FY19 utilization and is the amount that has been shared with WTC for their planning purposes.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **Health** | **Counseling** | **Psychiatric** | **Total** |
| 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** |
|  |  |  |  |  |
| Usage % | 5.86% | 0.58% | 1.75% |  |
| **2019** | **131,696** |  **5,062** |  **248**  |  **137,006** |
| **Variance** | **(6,185)** | **(1,772)** | **(973)** | **(8,930)** |

1. **Salary Adjustments (Pay Plan)**
	1. For FY20, a 2% state pay plan was built into the budgets for all state employees paid out on January 1, 2020. Since the 2% was paid out on January 1st, the budgets only incurred 1% of those expenses.
	2. For FY21, a 2% state pay plan will be built into the budgets for all state employees paid out on January 1, 2021. Since the 2% will be paid out on January 1st, the budgets will only incur 1% of those expenses, so an offset of 1% will be included in all salary budgets.
	3. All Redbook university staff and academic staff with satisfactory evaluations that start prior to July 1, 2020 will be eligible for the FY21 state pay plan.
	4. The Graduate Assistant base will increase 2% for the pay plan for FY21.

 **8. Student Help**

1. The student help minimum rate is $7.25 per hour. Student Help for FY21 should remain constant from FY20. Please see the student pay schedule on the [Human Resources website](https://www.uwlax.edu/human-resources/faculty-and-staff/policies-and-procedures/student-appointments-and-wages-policy/).

|  |  |
| --- | --- |
| **Classification Level** | **Pay Rates** |
| Entry | $7.25 - $9.00 |
| Intermediate | $9.00 - $11.00 |
| Advanced | $11.00 - $13.00 |

**9. Graduate Assistants**

Graduate Assistantships (GA’s) may be offered from 33% (14 hours/week) or up to 50% (20 hours/week). Stipends for Graduate Assistantships are based upon the amounts scheduled for the period during which the assistantship begins and the GA base will receive the 2% Pay Plan for FY21.

|  |
| --- |
| **Grad Assistant Rates for FY20** |
| FTE | Academic | One Semester |
| 33% | 7,452 | 3,726 |
| 50% | 11,291 | 5,646 |
| 100% (FTB) | 22,582 | 11,291 |

1. **Terminal Banked Leave Assessment**

Terminal Banked Leave assessment (ALRA) should be built into all budgets for FY21. This equates to 0.22% of the University Staff salary and 0.20% of the Academic Staff salary in a particular account.

|  |
| --- |
| **Estimated FY21 ALRA Rates** |
| Staff Type | Rate |
| Academic Staff | 0.20% |
| University Staff | 0.22% |

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 FY21 are as follows:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Unit** | **Total Expenses (FY19 Totals)** | **Percentage** | **System Assessment** | **Common System** | **Off. of Safety Loss and Prevention** | **DOA Legal Services** |
| **Residence Life** | 13,211,99 | 34.81% | 4,897 | 342,402 | 10,821 | 424 |
| **Univ. Centers** | 4,634,795 | 12.21% | 1,718 | 120,116 | 3,796 | 149 |
| **Food Service** | 9,163,075 | 24.14% | 3,397 | 237,471 | 7,504 | 294 |
| **Child Care** | 595,696 | 1.57% | 221 | 15,438 | 488 | 19 |
| **REC Center** | 2,944,507 | 7.76% | 1,092 | 76,310 | 2,411 | 94 |
| **Counseling**  | 878,810 | 2.32% | 326 | 22,775 | 720 | 28 |
| **Health Center** | 2,063,533 | 5.44% | 765 | 53,479 | 1,690 | 66 |
| **Athletics** | 1,351,189 | 3.56% | 501 | 35,017 | 1,107 | 43 |
| **Stadium**  | 370,389 | 0.98% | 137 | 9,599 | 303 | 12 |
| **Parking** | 813,213 | 2.14% | 301 | 21,075 | 666 | 26 |
| **Extended Learning** | 1,929,370 | 5.08% | 715 | 50,002 | 1,580 | 62 |
| **Total** | **37,956,576** | **100.00%** | **14,070** | **983,684** | **31,086** | **1,217** |

\* 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 FY21 to manage the growing cost within Common Systems.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit (128 only)** | **Total Compensation(FY19 Totals)** |  **% of Total**  |  **Workers Comp**  |  **Liability**  |
| **Residence Life** | 2,649,887 | 26.05% | 67,283 | 17,459 |
| **University Center** | 1,603,352 | 15.76% | 40,711 | 10,564 |
| **Food Services** | 375,112 | 3.69% | 9,525 | 2,471 |
| **Child Care** | 510,731 | 5.02% | 12,968 | 3,365 |
| **REC Center** | 1,114,909 | 10.96% | 28,309 | 7,346 |
| **Counseling Center** | 766,186 | 7.53% | 19,454 | 5,048 |
| **Health Center** | 1,619,194 |  15.92% | 41,113 | 10,668 |
| **Athletics** | 244,208 | 2.40% | 6,201 | 1,609 |
| **Stadium Complex** | 47,947 | 0.47% | 1,218 | 316 |
| **Parking** | 310,449 |  3.05% | 7,883 | 2,045 |
| **Extended Learning** | 930,053 | 9.14% | 23,615 | 6,128 |
| **Total** | **10,172,028** | **100.00%** | **258,278** | **67,019** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Square Footage of Building** | **Percentage** | **Property Premium** | **Municipal Services** |
| **University Centers** | 156,926 | 11.39% | 31,536 | 11,922 |
| **Credit Union** | 888 | 0.06% | 178 | 67 |
| **Bookstore** | 8,008 | 0.58% | 1,609 | 608 |
| **Textbook** | 7,594 | 0.55% | 1,526 | 577 |
| **Food Service** | 92,919 | 6.74% | 18,673 | 7,059 |
| **REC Center** | 138,610 | 10.06% | 27,855 | 10,530 |
| **Athletics** | 42,568 | 3.09% | 8,555 | 3,234 |
| **Child Care Center** | 8,585 | 0.62% | 1,725 | 652 |
| **Residence Life** | 840,317 | 60.97% | 168,872 | 63,839 |
| **Stadium**  | 31,507 | 2.29% | 6,332 | 2,394 |
| **Parking** | 50,360 | 3.65% | 10,120 | 3,826 |
| **Municipal Seg Fee** | **-** |  | -- | 113,428 |
| **Total** | **1,378,282** | **100.00%** | **276,981** | **218,136** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Supplies/Capital****(FY19 Totals)** | **Percentage** | **STAR** | **Work Center** |
| **Residence Life** | 4,397,081 | 23.81% | 1,858 | 394 |
| **University Centers** | 1,019,303 | 5.52% | 431 | 91 |
| **Food Service** | 8,349,257 | 45.22% | 3,528 | 748 |
| **Child Care** | 82,660 | 0.45% | 35 | 7 |
| **REC Center** | 1,205,619 | 6.53% | 509 | 108 |
| **Counseling Center** | 112,624 | 0.61% | 48 | 10 |
| **Health Center** | 445,971 | 2.42% | 188 | 40 |
| **Athletics** | 1,105,259 | 5.99% | 467 | 99 |
| **Stadium Complex** | 215,402 | 1.17% | 91 | 19 |
| **Parking** | 516,020 | 2.79% | 218 | 46 |
| **Extended Learning** | 1,015,552 | 5.50% | 429 | 91 |
| **Total** | **18,464,747** | **100.00%** | **7,802** | **1,653** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total Revenue****(FY19 Totals)** | **Percentage** | **Auxiliary Chargeback** |
| **Residence Life** | 14,014,902 | 34.02% | 593,984 |
| **University Centers** | 4,875,557 | 11.83% | 206,637 |
| **Food Service** | 9,310,297 | 22.60% | 394,591 |
| **Child Care** | 544,957 | 1.32% | 23,097 |
| **REC Center** | 2,622,999 | 6.37% | 111,169 |
| **Counseling Center** | 919,278 | 2.23% | 38,961 |
| **Health Center** | 2,138,416 | 5.19% | 90,632 |
| **Athletics** | 1,362,919 | 3.31% | 57,764 |
| **Stadium Complex** | 644,911 | 1.57% | 27,333 |
| **Parking** | 1,114,389 | 2.71% | 47,230 |
| **Bookstore** | 259,969 | 0.63% | 11,018 |
| **Textbook** | 1,767,836 | 4.29% | 74,924 |
| **Extended Learning** | 1,620,987 | 3.93% | 68,701 |
| **Total** | **41,197,416** | **100.00%** | **1,746,041** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Auxiliary Unit** | **Total MBE Base****(FY19 Totals)** | **Percentage** | **Procurement Assessment** |
| **Residence Life** | 589,184 | 6.12% | 1,762 |
| **University Centers** | 272,265 | 2.83% | 814 |
| **Food Service** | 6,929,114 | 71.99% | 20,719 |
| **Child Care** | 13,737 | 0.14% | 41 |
| **REC Center** | 485,508 | 5.04% | 1,452 |
| **Counseling Center** | 10,324 | 0.11% | 31 |
| **Health Center** | 192,893 | 2.00% | 577 |
| **Athletics** | 186,830 | 1.94% | 559 |
| **Stadium Complex** | 17,664 | 0.18% | 53 |
| **Parking** | 334,423 | 3.47% | 1,000 |
| **Extended Learning** | 593,512 | 6.17% | 1,775 |
| **Total** | **9,625,452** | **100.00%** | **28,783** |

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

**12. WIAC**

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

**13. IT Auxiliary Support**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Funding Percentage** | **Desktop Support** | **Application Support** | **Total** |
| **University Centers** | 45% / N/A | 36,522 | - | 36,522 |
| **Food Service** | N/A / 45% | - | 40,765 | 40,765 |
| **Residence Life** | N/A / 30% | - | 27,177 | 27,177 |
| **Health Center** | 20% / 10% | 16,232 | 9,059 | 25,291 |
| **Counseling & Testing** | 15% / 10% | 12,174 | 9,059 | 21,233 |
| **Athletics** | 10% / N/A | 8,116 | - | 8,116 |
| **REC Center** | 10% / 5% | 8,116 | 4,529 | 12,645 |
| **Total** | **100.00%** | **81,160** | **90,589** | **171,749** |

\*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** | 720,885 |
| **University Centers** | 44,323 |
| **Food Service** | 22,116 |
| **Child Care** | 2,432 |
| **REC Center** | 62,491 |
| **Counseling Center** | 2,375 |
| **Health Center** | 3,890 |
| **Stadium Complex** | 5,055 |
| **Parking** | 11,366 |
| **GPR** | 472,991 |
| **Total** | **1,347,923** |

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

**15. CBORD Annual Charges**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit** | **Number of Locations** | **Percentage of CBORD Locations** | **CBORD** |
| **Residence Life** | 63 | 12.23% | 2,580 |
| **University Centers** | 54 | 10.49% | 2,212 |
| **Dining Services** | 29 | 5.63% | 1,188 |
| **Bookstore** | 2 | 0.39% | 82 |
| **REC Center** | 8 | 1.55% | 328 |
| **Stadium** | 1 | 0.19% | 41 |
| **Athletics** | 10 | 1.94% | 410 |
| **Parking** | 10 | 1.94% | 410 |
| **Total** |  |  | **7,251** |

**16. Green Energy Surcharge**

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

|  |  |  |
| --- | --- | --- |
| **Unit** | **Percentage of Utilities** | **FY21 Amount** |
| Student Union | 4.67% | 686 |
| Bookstore (Union) | 0.23% | 354 |
| Credit Union (Union) | 0.03% | 39 |
| Textbook (Union) | 0.22% | 336 |
| Dining (Union) | 0.84% | 1,266 |
| Dining (Whitney Center) | 3.74% | 4,914 |
| Residence Life | 15.89% | 23,695 |
| Library (Murphys Mug) | 0.07% | 108 |
| Health Science Center | 3.36% | 5,013 |
| GPR Utility Account | 70.94% | 112,714 |
| **Total** |  | **149,125** |

**17. Educational Assistance**

The cost allocation model for the Educational Assistance program was developed by distributing the cost based upon 0.1210% on salary dollars associated with Redbook FTE per unit. On a $50,000 salary the annual assessment equals $60.50. The GPR portion is funded through the 102 Lapse return funds from UW System ($74,000) and the PR portion ($11,000) is allocated based upon Redbook FTE levels to achieve a total budget for the campus of $85,000. The program is reviewed annually to determine an appropriate funding target to match the demand.

|  |  |  |
| --- | --- | --- |
| **Unit** | **Total FTE** | **Educational Assistance** |
| **Residence Life** | 40.50 | 1,686 |
| **University Centers** | 26.71 | 1,133 |
| **Food Service** | 5.85 | 259 |
| **Child Care** | 5.65 | 271 |
| **REC Center** | 13.33 | 664 |
| **Counseling Center** | 12.39 | 798 |
| **Health Center** | 17.02 | 1,101 |
| **Athletics** | 3.00 | 286 |
| **Stadium Complex** | 0.50 | 13 |
| **Parking** | 4.50 | 238 |
| **Extended Learning** | 15.35 | 1,000 |
| **Total** |  | **7,447** |

**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** | 462 |
| **University Centers** | 63 |
| **Food Service** | 0 |
| **Child Care** | 0 |
| **REC Center** | 425 |
| **Counseling Center** | 190 |
| **Health Center** | 15 |
| **Athletics** | 7,129 |
| **Stadium Complex** | 0 |
| **Parking** | 81 |
| **Extended Learning** | 477 |
| **Total** | **8,842** |

**19. Debt Service Schedule**

|  |  |
| --- | --- |
| **Unit** | **FY21 Amount** |
| **REC Center** | 554,987 |
| **University Centers** | 1,716,889 |
| **Food Service** | 311,498 |
| **Residence Life** | 3,827,860 |
| **Bookstore** | 84,562 |
| **Textbook Rental** | 82,394 |
| **UW Credit Union** | 8,673 |
| **Sports Complex** | 126,821 |
| **Total** | **6,713,685** |

**20. FPM Chargebacks**

a. Labor Rates – The chargeback rates for FY21 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 2% pay plan. These adjustments led to an estimated average increase of 1.25% in the chargeback rates for FY21.

b. Tip Fee – The University has a contract with Harter’s for trash collection. Harter’s has the authority to increase their costs up to 3% each year of the contract, however changes in annual cost are not confirmed until late in the fiscal year. Changes in rates can also occur if units change their tip schedule or the number of tips in a week reduces that spreads the total cost out over less tips and the cost per tip could increase. Due to an increase in tips the tip rate is projected to decrease, but we will be holding the solid waste budget lines constant within the Auxiliary budgets to protect against potential operational fluctuations in FY21.

c. Campus Stores – The current markup charge on campus stores purchases is 9.50%, based on preliminary review it appears the rate will be decreasing for FY21. Custodial/Maintenance supply budgets for FY21 will be based on historical trend.

d. Postage – There is not a planned change or increase to the postage model, as a result the postage budgets for FY21 should remain constant with FY20 levels.

**21. Utilities**

In developing the utility projections for the seg fee funded facilities we will be pulling 3 years of history to determine utility trends and project out an FY21 budget based on 3 year averages. The tables below show the prior year of actuals and FY21 budget.

**Dining**

|  |  |  |  |
| --- | --- | --- | --- |
| **Utility** | **FY18 Actuals** | **FY19 Actuals** | **FY21 Budget** |
| Electric | 141,096 | 130,239 | 138,476 |
| Gas | 11,745 | 10,886 | 12,039 |
| Heating-Steam | 46,067 | 60,664 | 61,658 |
| Water | 9,866 | 5,181 | 7,340 |
| Sewage | 13,708 | 7,277 | 10,529 |
| **Total Utilities** | **222,482** | **214,247** | **230,042** |

**Residence Life**

|  |  |  |  |
| --- | --- | --- | --- |
| **Utility** | **FY18 Actuals** | **FY19 Actuals** | **FY21 Budget** |
| Electric | 501,916 | 426,834 | 444,500 |
| Gas | 8,657 | 8,818 | 9,523 |
| Heating-Steam | 279,987 | 299,728 | 314,700 |
| Water | 37,063 | 36,163 | 43,650 |
| Sewage | 48,339 | 47,021 | 51,800 |
| **Total Utilities** | **875,962** | **818,564** | **864,173** |

**22. 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 FY21. 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)** | **FY19 Expenditures** | **6.30.19 Fund Balance**  | **Reserve Balance Percentage** |
| University Centers | 4,634,795 | 1,596,857 | 34.45% |
| Organized Activities | 533,053 | 161,978 | 30.39% |
| Child Care | 595,696 | (7,500) | (1.26%) |
| REC Center | 2,944,507 | 839,531 | 28.51% |
| Counseling Center | 878,810 | 40,734 | 4.64% |
| Health Center | 2,063,533 | 484,012 | 23.46% |
| Athletics | 1,351,189 | 18,331 | 1.36% |
| Stadium Complex | 370,389 | 301,731 | 81.46% |
| Environmental Sustainability | 39,952 | 129,762 | 324.79% |
| Municipal Services | 109,337 | 4,974 | 4.55% |
| **Total Seg Fee Units** | **13,521,261** | **3,570,410** | **26.41%** |
| Parking | 813,213 | 273,320 | 33.61% |
| Residence Life | 13,211,999 | 2,911,822 | 22.04% |
| Food Service | 9,163,075 | 1,368,079 | 14.93% |
| **Total User Fee Units** | **23,188,287** | **4,553,221** | **19.64%** |
|  |  |  |  |
| **Grand Total** | **36,709,548** | **8,123,631** | **22.13%** |

**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** | **FY15 Balance** | **FY16 Balance** | **FY17 Balance** | **FY18 Balance** | **FY19****Balance** |
| Allocable | 178,846 | 65,523 | 77,137 | 70,630 | 70,513 |
| Non-Allocable | 219,097 | 317,091 | 706,306 | 1,096,795 | 785,767 |
|   |  |  |  |  |  |
| **Total** | **397,943** | **382,614** | **783,443** | **1,167,425** | **856,280** |
| **Seg Fee Budget** | **11,089,916** | **11,860,476** | **14,385,968** | **14,428,521** | **14,642,157** |
| **Reserve %** | **3.59%** | **3.23%** | **5.45%** | **8.09%** | **5.84%** |

**Seg Fee Reserve Funding**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Project** | **FY2015** | **FY2016** | **FY2017**  | **FY2019** | **FY2020** | **FY2021** |
| Stadium Deficit |  |  |  |  |  |  |
| Electrical Switchgear Project | 223,479 |  |  |  |  |  |
| Child Care Roof Project | 328,800 |  | (64,898) |  |  |  |
| REC Addition | 143,210 |  | (143,210) |  |  |  |
| New Student Center Debt Service | 668,259 | 353,280 |  |  |  |  |
| Heat Plant Fuel Reliability Project |  |  |  | 511,983 |  |  |
| EAB |  |  |  | 9,552 | 10,343 |  |
| Peoplesoft Upgrade |  |  |  | 28,257 |  |  |
| Child Care Deficit |  |  |  | 23,989 |  |  |
| New Boiler Project |  |  |  |  | 385,482 |  |
| Steam Infrastructure |  |  |  |  |  | 128,494 |
| Fieldhouse Project |  |  |  |  |  | 250,000 |
| Counseling Center Remodel |  |  |  |  | 225,000 |  |
| **Total Funding** | **1,363,748** | **353,280** | **(208,108)** | **573,781** | **620,825** | **378,494** |