

**University of Wisconsin-La Crosse
Budget Office
Auxiliary Budget Planning Assumptions
Fiscal Year 2023-24**

The following budget planning assumptions are to be used to complete the FY24 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 January 13, 2023.

1. Reporting Threshold

FY24 Segregated Fees are anticipated to be held at a 2-4% increase from FY23 levels due to the current guidance from UWS and maintaining a low cost of attendance for our students. Room and Board rates are anticipated to be held at a 4-5% increase from FY23 levels due to previously estimated costs of building projects and renovations.

2. 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):

FY24 Vacant Position Fringe Rates	
Staff Type	Rate
Unclassified Staff	43.80%
University Staff	57.31%
Graduate Assistants (Outside Academic Year)	12.23%
Student Help	1.59%
LTE	7.65%

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 of the department to determine the appropriate percentage.

3. Enrollments

The enrollment (FTE) targets for budget planning are provided below.

	FY23 Budget	FY24 Budget
Fall	9,479	9,488
Spring	8,720	8,729
Summer	1,968	1,962
J Term	449	441

4. Health Insurance and Retirement

Health Insurance premiums for Gundersen will increase 6% and Mayo will increase 5% effective January 1, 2023. Employer retirement costs will increase by 0.70% to 11.70%.

5. Interest Income

The assumption for interest on the State Investment Fund remains at 1.0% for the next year.

6. WTC Contract Revenue

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. The contract for FY24 is currently under review. For planning purposes, we will assume the revenue will be the same as FY23. Due to COVID, the FY23 revenue was based on FY20 utilization.

	Health	Counseling	Psychiatric	Total
Usage %	6.80%	1.00%	11.63%	
2020	150,166	9,613	1,462	161,241
Variance				

7. Salary Adjustments (Pay Plan)

- a. For FY23, the 2% state pay plan will be paid out on January 1, 2023. The cost was built into the Segregated Fee budgets in FY23 at 1% so the remaining 1% of the FY23 state pay plan will need to be built into the FY24 budgets.
- b. All Redbook university staff and academic staff with satisfactory evaluations that start prior to July 1, 2022 will be eligible for the FY23 state pay plan.
- c. For FY24, the Biennial Budget request includes a proposed 4% pay plan implemented on January 1, 2024. At this time, the FY24 pay plan has not been approved; however, the proposed amounts should be used for planning.
- d. Since the FY24 pay plan would occur halfway through the year, budgets will include a provision for half the cost (2%).
- e. 27th Pay Period - Every 11 years there is a 27th pay period for employees paid bi-weekly. 2024 is one of those years. Employees should be budgeted at their annual rates; however, a one-time lump sum should be built into the budget to account for an additional 1/26th salary expenditure.

8. Student Help

- a. The student help pay rates will increase effective July 1, 2023. More information on the student wage policy is available on the [Human Resources website](#).

Classification Level	FY23 Pay Rates	FY24 Pay Rates
Entry	\$7.25 - \$9.00	\$9.00 - \$11.00
Intermediate	\$9.00 - \$11.00	\$11.00 - \$13.00
Advanced	\$11.00 - \$14.00	\$13.00 - \$16.00

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. The GA base salary is currently under review for FY24. The following rates will be used for planning purposes.

Grad Assistant Rates for FY24 (under review)		
FTE	Academic	One Semester
33%	9,900	4,950
50%	15,000	7,500
100% (FTB)	30,000	15,000

10. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into all budgets for FY24. This equates to 2.09% of the University Staff salary and 0.74% of the Academic Staff salary in a particular account.

Estimated FY24 ALRA Rates	
Staff Type	Rate
Academic Staff	0.74%
University Staff	2.09%

11. 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 FY24 are as follows:

Auxiliary Unit	Total Expenses	Percentage	System Assessment	Common System	Off. of Safety Loss and Prevention	DOA Legal Services
Residence Life	13,205,372	37.04%	8,590	402,012	7,102	289
University Center	3,994,562	11.21%	2,598	121,606	2,148	87
Food Services	8,638,928	24.23%	5,620	262,995	4,646	189
Child Care	550,627	1.54%	358	16,762	296	12
REC Center	2,313,340	6.49%	1,505	70,424	1,244	51
Counseling Center	1,080,565	3.03%	703	32,895	581	24
Health Center	1,578,098	4.43%	1,027	48,041	849	35
Athletics	1,740,213	4.88%	1,132	52,976	936	38
Stadium Complex	419,220	1.18%	273	12,761	225	9
Parking	683,928	1.92%	445	20,820	368	15
Extended Learning	1,443,008	4.05%	939	43,929	776	32
Total	35,647,862	100.00%	23,190	1,085,221	19,171	781

Auxiliary Unit	Total Compensation	% of Total	Workers Comp	Liability
Residence Life	2,232,374	24.49%	62,018	26,593
University Center	1,455,977	15.97%	40,442	17,341
Food Services	361,229	3.96%	10,028	4,300
Child Care	462,372	5.07%	12,839	5,505
REC Center	1,185,879	13.01%	32,946	14,127
Counseling Center	937,466	10.29%	26,058	11,174
Health Center	534,694	5.87%	14,865	6,374
Athletics	521,736	5.72%	14,485	6,211
Stadium Complex	13,548	0.15%	380	163
Parking	315,406	3.46%	8,762	3,757
Extended Learning	1,093,556	12.00%	30,388	13,030
Total	9,114,236	100.00%	253,211	108,575

Auxiliary Unit	Square Footage of Building	Percentage	Property Premium	Municipal Services
University Centers	156,926	10.33%	52,728	10,379
Credit Union	888	0.06%	298	59
Bookstore	8,008	0.53%	2,691	530
Textbook	7,594	0.50%	2,552	502
Food Service	92,919	6.12%	31,221	6,146
REC Center	138,610	9.13%	46,574	9,168
Athletics	42,568	2.80%	14,303	2,815
Child Care Center	8,585	0.57%	2,885	568
Residence Life	840,317	55.34%	282,352	55,579
Stadium	31,507	2.08%	10,587	2,084
Parking	50,360	3.32%	16,921	3,331
Fieldhouse	140,119	9.23%	47,081	9,268
Municipal Seg Fee	-			108,796
Total	1,518,401	100.00%	510,193	209,225

Auxiliary Unit	Total Supplies/Capital (FY22 Totals)	Percentage	STAR	Work Center
Residence Life	4,238,587	24.57%	6,366	258
University Center	846,754	4.91%	1,272	52
Food Services	8,056,022	46.70%	12,099	490
Child Care	87,532	0.51%	131	5
REC Center	607,023	3.52%	912	37
Counseling Center	143,098	0.83%	215	9
Health Center	1,046,039	6.06%	1,571	64
Athletics	1,215,240	7.04%	1,825	74
Stadium Complex	287,001	1.66%	431	17
Parking	363,257	2.11%	546	22
Extended Learning	361,279	2.09%	543	22
Total	17,251,832	100.00%	25,911	1,050

Auxiliary Unit	Total Revenue	Percentage	Auxiliary Chargeback
Residence Life	13,416,954.60	35.03%	645,769
University Center	4,036,170.94	10.54%	194,264
Food Services	8,339,339.46	21.77%	401,380
Child Care	584,445.15	1.53%	28,130
REC Center	2,002,811.20	5.23%	96,397
Counseling Center	1,185,653.29	3.10%	57,067
Health Center	1,578,098.00	4.12%	75,955
Athletics	1,833,011.22	4.79%	88,225
Stadium Complex	525,124.90	1.37%	25,274
Parking	1,166,065.37	3.04%	56,125
Bookstore	367,042.93	0.96%	17,666
Textbook	1,666,312.37	4.35%	80,200
Extended Learning	1,600,310.11	4.18%	77,024
Total	38,301,339.54	100.00%	1,843,476

Auxiliary Units	Total MBE Base (FY22 Totals)	Percentage	Procurement Assessment
Residence Life	1,318,500	12.37%	2,139
University Center	300,833	2.82%	488
Food Services	7,126,119	66.88%	11,561
Child Care	28,825	0.27%	47
REC Center	231,813	2.18%	376
Counseling Center	20,031	0.19%	32
Health Center	-	0.00%	-
Athletics	918,263	8.62%	1,490
Stadium Complex	225,603	2.12%	366
Parking	249,477	2.34%	405
Extended Learning (132/189)	235,866	2.21%	383
Total	10,655,329	100.00%	17,286

*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 \$45,730 (applied to Athletics only).

13. ITS, Dean of Students and Wellness Position Support

	Desktop Support (estimate)	Application Support (estimate)	Enterprise Support (estimate)	Dean of Students	Wellness Coordinator	Total
University Centers	17,791	6,856	14,751	18,561	-	40,053
Food Service	1602.8	18,930	-	18,561	8,628	44,376
Residence Life	22,279	11,767	62,690	18,561	17,256	64,415
Health Center	-	-	-	-	17,256	28,536
Counseling & Testing	8,014	-	13,829	-	-	6,759
Athletics	21,157	5,935	-	-	-	23,365
REC Center	12,021	20,157	-	-	14,380	44,338
Child Care	3,366	-	922	-	-	2,839
Parking	-	2,666	-	-	-	2,666
GPR (Fund 102)	-	35,813	-	18,561	-	49,467
Total	86,230	102,322	92,191	74,244	57,520	304,286

*The 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	740,936
University Centers	51,191
Food Service	24,733
Child Care	5,713
REC Center	75,482
Counseling Center	2,722
Stadium Complex	6,743
Parking	12,013
Fieldhouse	18,662
GPR	581,184
Total	1,519,379

*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	FY24 CBORD Charges
Residence Life	60	8.89%	6,793
University Centers	65	9.63%	7,359
Dining Services	27	4.00%	3,057
Bookstore	2	0.30%	226
REC Center	12	1.78%	1,359
Stadium	1	0.15%	113
Fieldhouse	47	6.96%	5,321
Athletics	6	0.89%	679
Parking	9	1.33%	1,019
Total			25,927

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	FY24 Amount
Student Union	0.15%	247
Bookstore (Union)	0.08%	127
Credit Union (Union)	0.01%	14
Textbook (Union)	0.07%	121
Dining (Union)	0.27%	455
Dining (Whitney Center)	3.64%	6,085
Residence Life	15.41%	25,741
Library (Murphys Mug)	0.05%	84
Health Science Center	4.43%	7,397
GPR Utility Account	75.89%	126,776
Total		167,045

17. Educational Assistance

The cost allocation model for the Educational Assistance program was developed by distributing the cost based upon 0.1126% on salary dollars associated with Redbook FTE per unit. On a \$50,000 salary the annual assessment equals \$56.30. 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	Educational Assistance
Residence Life	1,809
University Centers	1,139
Food Service	296
Child Care	292
REC Center	727
Counseling Center	830
Fieldhouse	67
Health Center	368
Athletics	368
Parking	218
Extended Learning	1,346
Total	7,460

18. Travel Service and Shop UW+ Assessments

In FY22, UW System updated the travel service model so that fees are charged at point of sale to the end user and are based on type of service requested – agent vs. on-line, etc. This model eliminated the need for a travel assessment for units besides Athletics. Athletics continues to use Shorts Travel using a cost distribution model. That estimated FY24 assessment (\$9,660) will be built into the Athletics budget. The ShopUW+ assessment is still under review for FY24.

19. Debt Service Schedule

Unit	FY24 Amount
REC Center	556,073
University Centers	1,512,666
Food Service	280,844
Residence Life	4,254,282
Bookstore	73,571
Textbook Rental	71,685
UW Credit Union	7,546
Fieldhouse	1,146,818
Stadium	186,199
Total	7,471,061

20. Facilities Management Chargebacks

- a. **Labor Rates** – The chargeback labor rates for FY24 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, factoring in the remaining portion of the FY23 2% pay plan and 2% of the anticipated FY24 4% pay plan. These adjustments lead to an estimated average increase of 3% in chargeback rates for FY24.
- 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. Initial projections are for the tip rate to increase 3%, but we will continue to monitor as we receive more information from FPM on the tip schedule and charges this year.
- c. **Campus Stores** – The current mark-up charge on campus stores purchases is 9.12%. Custodial/Maintenance supply budgets for FY24 will be based on historical trend and will be finalized in January.
- d. **Postage** – There is not a planned change or increase to the postage model. At this time postage budgets for FY24 should remain constant with FY23 level (5.93%) and the mark-up will be finalized in January.

21. Utilities

In developing the utility projections, a 5% increase was applied to the FY22 actuals to develop the FY24 budget. The tables below show the prior years of actuals and FY24 budget.

Dining

Utility	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY24 Budget
Electric	130,239	110,364	106,828	127,050	133,402
Gas	10,886	7,859	6,258	10,628	11,160
Heating-Steam	60,664	50,096	45,029	79,149	83,107
Water	5,181	4,804	3,100	5,815	6,106
Sewage	7,277	4,030	2,587	5,133	5,390
Total Utilities	222,482	214,247	163,797	227,775	239,165

Residence Life

Utility	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY24 Budget
Electric	426,834	368,300	360,332	420,991	442,040
Gas	8,818	7,134	7,537	13,507	14,182
Heating-Steam	299,728	291,642	258,380	436,439	458,261
Water	36,163	39,571	36,321	49,142	51,599
Sewage	47,021	45,874	32,160	43,112	42,268
Total Utilities	818,564	752,521	694,729	963,191	1,011,350

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.

Auxiliary Unit (Fund 128 & Debt Service)	FY22 Expenditures	6.30.22 Fund Balance	Reserve Balance Percentage
University Centers	4,018,868	1,319,754	32.84%
Organized Activities	429,272	287,810	67.05%
REC Center	2,313,464	458,895	19.84%
Child Care Center	550,627	37,644	6.84%
Counseling Center	1,080,565	193,804	17.94%
Health Center	1,617,923	602,840	37.26%
Athletics	1,741,010	119,509	6.86%
Stadium Complex	430,247	189,624	44.07%
Environmental Sustainability	102,938	142,030	137.98%
Municipal Services	113,541	3,584	3.16%
Total Seg Fee Units	12,398,455	3,355,493	27.06%
Parking	683,993	86,238	12.61%
Residence Life	13,208,281	4,394,474	33.27%
Food Service	8,813,760	1,274,837	14.46%
Total User Fee Units	22,706,034	5,755,548	25.35%
Grand Total	35,104,489	9,111,042	25.95%

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	FY17 Balance	FY18 Balance	FY19 Balance	FY20 Balance	FY21 Balance	FY22 Balance
Allocable	77,137	70,630	70,513	69,745	73,583	75,149
Non-Allocable	706,306	1,096,795	785,767	666,230	995,070	1,049,133
Total	783,443	1,167,425	856,280	735,976	1,068,654	1,124,281
Seg Fee Budget	14,385,968	14,428,521	14,642,157	14,814,480	14,738,452	14,865,696
Reserve %	5.45%	8.09%	5.84%	4.97%	7.25%	7.56%

Note: FY22 ending Fund Balance for the Seg Fee reserve was: \$605,256.

Seg Fee Reserve Funding

Project	FY2017	FY2019	FY2020	FY2021	FY2022	FY2023
Electrical Switchgear Project			55,314			
Child Care Roof Project	-64,898					
REC Addition	-143,210					
New Student Center Debt Service						
Heat Plant Fuel Reliability Project		511,983				
EAB		9,552	10,343			
Peoplesoft Upgrade		28,257				
Child Care Deficit		24,373	74,815	-74,815		
Athletics Deficit			26,892			
Counseling Center Remodel			225,000			
Unit Savings/HEERF Funding			-194,748	-91,286	-188,862	
Project Refund (Chiller/Switchgear)				-37,659		
eSports Equipment					115,000	
Child Care Mulch					7,862	
Chiller Project					94,810	
WIAC Assessment Increase						4,730
Child Care Center Playground						250,000
Total Funding	-208,108	574,165	197,616	-203,760	28,810	254,730