

**University of Wisconsin-La Crosse
Budget Office
Auxiliary Budget Planning Assumptions
Fiscal Year 2026-27**

The following budget planning assumptions are to be used to complete the FY27 budget. These assumptions will be updated as more information becomes available from UW Budget & Planning, UW-La Crosse campus cost centers, and the State of Wisconsin. Budget requests are due to the Budget Office by December 12, 2025.

1. Reporting Threshold

FY27 Segregated Fees are anticipated to be held at a 2-3% increase from FY26 levels based on the current guidance from the UW Office of Budget & Planning and maintaining a low cost of attendance for our students. Room and Board rates are anticipated to be held at a 3-4% increase from FY26 levels based on previously estimated costs of building projects and renovations.

2. Fringe Benefits

- a. Effective July 1, 2025, the UWs began using a composite fringe benefit rate to budget and record actual fringe benefit costs on all funds. The FY27 composite fringe rates for each university are calculated by the Universities of Wisconsin Financial Administration and are based on their actual fringe costs in FY25, with a built-in factor for pay plan and health insurance increases. Rates will be adjusted annually by UWSA and will account for any shortfalls or surpluses in the pool, similar to how terminal leave and extramural fringe rates are currently managed.

Employee Category	FY27 Rate (all funds except 133/144)	FY27 Rate (funds 133/144 only)
Unclassified	45.30%	45.10%
Classified	57.50%	57.40%
LTE	8.20%	8.20%
Proj. Teach & Research Asst.	11.70%	11.70%
Res Assoc. & Interns	35.80%	35.80%
Post Doc Fellows	8.0%	8.0%
Ad Hoc Specialists & Und. Assts.	18.0%	18.0%
Students	.60%	.60%

3. Enrollments

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

	FY26 Budget	FY27 Budget
Fall Term		
Undergrad	8,825	8,825
Grad	664	664
Total	9,489	9,489
Spring Term		
Undergrad	8,120	8,120
Grad	609	609
Total	8,729	8,729
Summer		
Undergrad	1,825	1,825
Grad	137	137
Total	1,962	1,962
J Term		
Number of Credits	3,301	3,301

4. Interest Income

The assumption for interest on the State Investment Fund is 3.5% for next year.

5. WTC Contract Revenue

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. The payment from WTC for use of the Student Health Center will be \$95,528 in FY27.

6. Salary Adjustments (Pay Plan and UWL Compensation Plan)

- a. The 2025-27 Biennial Budget includes funding for a 3% pay plan implemented on July 1, 2025, and an additional 2% pay plan implemented on July 1, 2026. The difference between the 5% pay plan that was included in the 2025-26 rates and the approved amounts of 3% in 2025-26 and 2% in 2026-27 is 0.06%.
- b. The FY26 and FY27 pay plan can be shown in the employee's line in the budget template (i.e. the salary should reflect the employee's anticipated salary on July 1, 2026).
- c. Adjustments related to the [FY26 UWL Compensation Plan](#), which will increase the campus minimum to \$18.00/hour and bring all employees up to 80% market parity, will be built into the FY27 budget.

7. Student Help

- a. The student help pay rates will be as follows for FY27. More information on the student wage policy is available on the [Human Resources website](#).

Classification Level	FY27 Pay Rates
Entry	\$9.00 - \$11.00
Intermediate	\$11.00 - \$13.00
Advanced	\$13.00 - \$16.00

8. 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 will be increased by 3% to reflect the FY26 pay plan and then by 2% to reflect the FY27 pay plan.

Estimated GA Rates for FY2027		
FTE	Academic	One Semester
33%	11,033	5,517
50%	16,717	8,359
100% (FTB)	33,434	16,717

9. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2026-27. This equates to 0.13% of the University Staff salary and 0.17% of the Academic Staff salary in a particular account.

Estimated FY27 ALRA Rates	
Staff Type	Rate
Academic Staff	0.17%
University Staff	0.13%

10. Chargebacks

There are several 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 FY27 are as follows:

Auxiliary Unit	Total Expenses	Percentage	System Assessment	Common System	Off. of Safety Loss and Prevention	DOA Legal Services
Residence Life	12,529,303	30.86%	7,918	376,739	6,968	217
University Center	4,927,925	12.14%	3,114	148,176	2,741	85
Food Services	10,553,713	26.00%	6,670	317,336	5,869	183
Child Care	858,298	2.11%	542	25,808	477	15
REC Center	2,476,467	6.10%	1,565	74,464	1,377	43
Counseling Center	938,399	2.31%	593	28,216	522	16
Health Center	2,049,614	5.05%	1,295	61,629	1,140	36
Athletics	2,621,001	6.46%	1,656	78,810	1,458	45
Stadium Complex	395,442	0.97%	250	11,890	220	7
Parking	964,975	2.38%	610	29,016	537	17
Extended Learning	2,283,207	5.62%	1,443	68,653	1,270	40
Total	40,598,343	100.00%	25,656	1,220,737	22,579	704

Auxiliary Unit	Total Compensation	% of Total	FY27 Workers Comp	FY27 Liability
Residence Life	3,028,583	29.32%	55,925	21,055
University Center	1,668,819	16.16%	30,824	11,604
Food Services	373,616	3.62%	6,905	2,600
Child Care	604,365	5.85%	11,158	4,201
REC Center	1,361,076	13.18%	25,140	9,465
Counseling Center	748,809	7.25%	13,829	5,206
Health Center	345,082	3.34%	6,371	2,398
Athletics	569,187	5.51%	10,510	3,957
Stadium Complex	18,114	0.18%	343	129
Parking	340,357	3.30%	6,294	2,370
Extended Learning	1,269,828	12.30%	23,461	8,833
Total	10,327,835	100.00%	190,760	71,817

Auxiliary Unit	Sq Footage	Percentage	Property Premium	Municipal Services
University Centers	156,926	10.33%	69,092	10,587
Credit Union	888	0.06%	391	60
Bookstore	8,008	0.53%	3,526	540
Textbook	7,594	0.50%	3,344	512
Food Service	92,919	6.12%	40,911	6,269
REC Center	138,610	9.13%	61,028	9,351
Athletics	42,568	2.80%	18,742	2,872
Parking	50,360	3.32%	22,173	3,397
Child Care Center	8,585	0.57%	3,780	579
Residence Life	840,317	55.34%	369,979	56,690
Stadium	31,507	2.08%	13,872	2,126
Fieldhouse	140,119	9.23%	61,692	9,453
Municipal Seg Fee				110,972
Total	1,518,401	100.00%	668,530	213,408

Auxiliary Unit	Total Revenue	Percentage	FY27 Auxiliary Chargeback
Residence Life	16,822,578.09	34.99%	729,128
University Center	4,831,718.27	10.05%	209,418
Food Services	10,566,047.46	21.98%	457,956
Child Care	830,327.21	1.73%	35,989
REC Center	2,570,056.66	5.35%	111,391
Counseling Center	1,260,066.89	2.62%	54,613
Health Center	1,893,779.45	3.94%	82,080
Athletics	2,655,771.02	5.52%	115,106
Stadium Complex	562,732.96	1.17%	24,389
Parking	1,253,436.33	2.61%	54,328
Bookstore	711,687.07	1.48%	30,847
Textbook	1,831,333.71	3.81%	79,373
Extended Learning	2,285,379.59	4.75%	99,054
Total	48,074,914.71	100.00%	2,083,672

Auxiliary Unit	FY27 STAR	FY27 Work Center
Residence Life	8,167	332
University Center	1,497	61
Food Services	14,766	601
Child Care	384	16
REC Center	1,234	50
Counseling Center	289	12
Health Center	2,595	106
Athletics	3,120	127
Stadium Complex	439	18
Parking	686	28
Extended Learning	1,500	61
Total	34,677	1,412

Auxiliary Units	MBE Base*	Percentage	FY27 Assessment
Residence Life	3,751,182	21.96%	3,964
University Center	789,142	4.62%	834
Food Services	9,357,047	54.79%	9,889
Child Care	225,377	1.32%	238
REC Center	597,249	3.50%	631
Counseling Center	117,764	0.69%	124
Health Center	213,686	1.25%	226
Athletics	843,851	4.94%	892
Stadium Complex	272,078	1.59%	288
Parking	455,047	2.66%	481
Extended Learning (132/189)	455,741	2.67%	482
Total	17,078,165	100.00%	18,049

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.

11. WIA

The WIAC assessment is projected to stay at \$45,730 in FY27 (applied to Athletics only).

12. ITS, Dean of Students and Wellness Position Support

	Desktop Support	Application Support	Enterprise Support	Dean of Students	Wellness Coordinator
University Centers	16,611	6,470	14,535	27,631	-
Food Service	1,662	18,117	-	27,631	10,464
Residence Life	21,595	11,646	61,774	27,631	20,928
Health Center	-	-	-	-	20,928
Counseling & Testing	7,475	-	13,627	-	-
Athletics	20,764	5,823	-	-	-
REC Center	11,628	19,522	-	-	17,439
Childcare	3,323	-	908	-	-
Parking	-	3,235	-	-	-
GPR (Fund 102)	-	34,840	-	27,631	-
Total	83,059	99,542	90,844	110,524	69,759

*The position amounts above are estimates. They include both salary and fringe and will be budgeted as revenue transfers.

13. IT Network Operating Costs

The below estimates are based on the FY27 cost distribution with a 5% increase. The Network Model allocation is a blended model based on square footage and bandwidth utilization per unit.

Auxiliary Unit	Network Total
Residence Life	672,507
University Centers	79,833
Food Service	34,974
Child Care	5,207
REC Center	69,973
Counseling Center	3,236
Stadium Complex	7,436
Parking	18,432
Fieldhouse	55,718
GPR	794,803
Total	1,742,119

14. 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. The model will be reconfigured during the FY28 budget cycle to reflect the changes to access control.

Unit	Number of Locations	Percentage of CBORD Locations	FY27 CBORD Charges
Residence Life	51	7.80%	6,245
University Centers	64	9.79%	7,836
Dining Services	26	3.98%	3,184
Bookstore	3	0.46%	367
REC Center	7	1.07%	857
Stadium	1	0.15%	122

Fieldhouse	36	5.50%	4,408
Athletics	7	1.07%	857
Parking	9	1.38%	1,102
Total			24,978

15. 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	FY27 Amount
Student Union	0.19%	385
Bookstore (Union)	0.10%	199
Credit Union (Union)	0.01%	22
Textbook (Union)	0.09%	189
Dining (Union)	0.34%	710
Dining (Whitney Center)	3.45%	7,159
Residence Life	15.67%	32,543
Library (Murphys Mug)	0.05%	103
Health Science Center	2.31%	4,797
GPR Utility Account	77.80%	161,602
Total		207,709

16. 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	2,078
University Centers	1,170
Food Service	338
Child Care	371
REC Center	717
Counseling Center	859
Fieldhouse	78
Health Center	232
Athletics	389
Parking	224
Extended Learning	844
Total	7,300

17. Travel Service and ShopUW+

In FY22, UW 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 FY27 assessment (\$15,767) will be built into the Athletics budget.

The ShopUW+ assessment will be distributed to all departments based on prior year invoice spend.

18. Security Cameras

Annual assessments are to support the ongoing operational and lifecycle costs of the security camera system. These costs include licensing, end-of-life replacement, maintenance and repair, and server replacement. This chargeback does not cover expenses related to the future expansion or addition of new security cameras.

Unit	FY27 Amount
REC Center	7,704
University Centers	7,337
Food Service	2,751
Child Care Center	917
Residence Life	14,123
Parking	7,704
Fieldhouse	3,485
Stadium	1,834
GPR	39,802
Total	85,657

19. Debt Service Schedule

Unit	FY27 Amount
REC Center	513,141
University Centers	2,256,346
Food Service	407,987
Residence Life	3,601,051
Bookstore	111,006
Textbook Rental	108,160
UW Credit Union	11,385
Fieldhouse	1,097,698
Stadium	68,818
Parking	197,811
Total	8,373,403

20. Facilities Management Chargebacks

- a. **Labor Rates** – The chargeback labor rates for FY27 are under development and will be finalized in January. In working with Facilities Management, we have calculated an estimate of the chargeback rates due to changes in FTE, the FY26 UWL compensation plan, and the FY27 pay plan. These adjustments lead to an estimated average increase of 4% in chargeback rates for FY27.
- 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 Facilities Management on the tip schedule and charges this year.
- c. **Campus Stores** – The current mark-up charge on campus stores purchases is 6.71%. Custodial/Maintenance supply budgets for FY27 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 FY26 should remain constant with FY25 level (6.73%) and the mark-up will be finalized in January.

21. Utilities

In developing the utility projections, a 5% increase was applied to the FY25 actuals to develop the FY27 budget. The tables below show the prior years of actuals and FY27 budget.

Dining

Utility	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY27 Budget
Electric	106,828	127,050	144,980	166,189	152,180	159,789
Gas	6,258	10,628	9,067	3,223	4,882	5,126
Heating-Steam	45,029	79,149	91,868	74,597	78,193	82,103
Water	3,100	5,815	6,374	3,804	4,462	4,685
Sewage	2,587	5,133	9,187	5,966	10,100	10,605
Total Utilities	163,797	227,775	261,476	253,779	249,816	262,307

Residence Life

Utility	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY27 Budget
Electric	360,332	420,991	485,576	511,399	518,619	544,550
Gas	7,537	13,507	12,736	4,579	4,652	4,884
Heating-Steam	258,380	436,439	479,739	298,200	343,219	360,379
Water	36,321	49,142	47,639	34,682	43,084	45,238
Sewage	32,160	43,112	61,791	50,621	99,064	104,018
Total Utilities	694,729	963,191	1,087,481	899,481	1,008,637	1,059,069

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)	FY25 Expenditures	FY25 Beginning Fund Balance	FY25 Ending Fund Balance	Reserve Balance Percentage
Organized Activities	554,416	280,560	265,857	47.95%
Environmental Sustainability	79,102	156,863	189,733	239.86%
REC Center	2,507,871	253,614	347,203	13.84%
Child Care Center	858,298	161,159	133,189	15.52%
Counseling & Testing	938,399	768,817	325,028	34.64%
Athletics	2,672,956	51,373	86,143	3.22%
Student Union	4,928,415	1,433,864	1,338,272	27.15%
Student Health Center	2,058,226	1,272,735	1,117,130	54.28%
Stadium	400,392	283,412	450,702	112.57%
Fieldhouse	1,436,434	790,754	1,157,160	80.56%
Municipal Service Fee	100,170	18,098	18,178	18.15%
Total Seg Fee Units	16,534,678	5,471,248	5,428,597	32.83%
Residence Life	12,583,629	5,422,549	7,458,913	59.27%
Dining Services	10,671,608	1,238,542	1,149,398	10.77%
Parking Services	1,013,294	213,220	141,209	13.94%
Total User Fee Units	24,268,531	6,874,311	8,749,520	36.05%

Grand Total	40,803,209	12,345,559	14,178,117	34.75%
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23. 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	FY22 Fund Balance	FY23 Fund Balance	FY24 Fund Balance	FY25 Fund Balance
Allocable	60,813	57,638	64,663	81,460
Non-Allocable	544,443	684,360	72,845	1,281,830
Total	605,256	741,998	137,508	1,363,290
Seg Fee Budget	14,865,696	14,982,635	14,941,227	15,592,490
Reserve %	4.07%	4.95%	0.92%	8.74%

Seg Fee Reserve Funding

Project	FY2022	FY2023	FY2024	FY2025	FY2026 (Projected)
Unit Savings/HEERF Funding	-188,862	-328,615			
eSports Equipment	115,000				
Child Care Mulch	7,862				
Chiller Project	94,810		133,133	-2,079	412,964
WIAC Assessment Increase		4,730			
Child Care Play Surface		107,201			
Climbing Wall			550,000	3,340	
REC Security Camera License Transfer			10,726		
REC Debt Service Savings (bond refund)				-224,499	
CTC Savings				-700,000	
Utility Proj. (#23J3K Steam & Condensate)				145,030	
Utility Proj. (#25C1Z Heat Plant Air Compressors)				34,565	
Utility Proj. (#25C1Y Repl Existing Boiler Water)				20,393	
Union Balloon Payment					250,000
E-Sports Equipment Replacement					40,000
Lamers Contract					24,000
Card Access Project					300,000
Total Funding	28,810	-216,684	693,859	-723,250	1,026,964