

**University of Wisconsin-La Crosse  
Budget Office  
Auxiliary Budget Planning Assumptions  
Fiscal Year 2021-22**

The following budget planning assumptions are to be used to complete the FY22 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, 2021.

**1. Reporting Threshold**

FY22 Segregated Fees are anticipated to be held at a 1.5% increase from FY21 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 2% increase from FY21 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):

- 43.12% Unclassified positions
- 61.34% University Staff positions
- 13.11% Graduate Assistants (outside of the academic year)
- 0.78% 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.

**3. Enrollments**

The enrollment targets for budget planning are provided below and have been adjusted for FY22 based on enrollment data.

	<b>FY21</b>	<b>FY22</b>
<b>Fall Term</b>		
Undergrad	9,161	9,066
Grad	440	427
<b>Total</b>	<b>9,601</b>	<b>9,493</b>
<b>Spring Term</b>		
Undergrad	8,403	8,341
Grad	405	393
<b>Total</b>	<b>8,807</b>	<b>8,734</b>
<b>Summer</b>		
Undergrad	1,474	1,518
Grad	416	428
<b>Total</b>	<b>1,889</b>	<b>1,946</b>
<b>J Term</b>		
<b>Number of Credits</b>	<b>2,382</b>	<b>2,382</b>

**4. Health Insurance and Retirement**

Health Insurance premiums for Gundersen will increase by 3-4% and Mayo will increase 8% effective January 1, 2021. Employer retirement costs will remain constant at 10.75%.

**5. Interest Income**

The State investment fund earning rates declined significantly over the past year from 2.0% a year ago to 0.14% currently. Due to the declining rate and balances within the Non-Allocable Segregated Fee units, we are anticipating a decline of \$58,443 in interest revenue for the segregated fee units.

**6. WTC Contract Revenue**

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. For FY22 the revenue assignment for the contract is outlined below based upon the FY20 utilization and is the amount that has been shared with WTC for their planning purposes.

	<b>Health</b>	<b>Counseling</b>	<b>Psychiatric</b>	<b>Total</b>
Usage %	6.11%	0.63%	8.60%	
<b>2018</b>	137,881	6,834	1,220	145,935
Usage %	5.86%	0.58%	1.75%	
<b>2019</b>	131,696	5,062	248	137,006
Usage %	6.80%	1.00%	11.63%	
<b>2020</b>	<b>150,166</b>	<b>9,613</b>	<b>1,462</b>	<b>161,241</b>
<b>Variance</b>				

**7. Salary Adjustments (Pay Plan)**

- a. For FY22, the FY21 2% state pay plan will be built into the budgets for all state employees. The pay plan will be paid out on January 1, 2021. The cost was not built into the Segregated Fee budgets in FY21.
- b. 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.
- c. The Graduate Assistant base will increase 2% for the pay plan for FY22.

**8. Student Help**

- a. The student help minimum rate is \$7.25 per hour. Student Help for FY22 should remain constant from FY21. Please see the student pay schedule on the [Human Resources website](#).

<b>Classification Level</b>	<b>Pay Rates</b>
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 FY22.

<b>Grad Assistant Rates for FY20</b>		
<b>FTE</b>	<b>Academic</b>	<b>One Semester</b>
33%	7,601	3,801
50%	11,517	5,759
100% (FTB)	23,034	11,517

**10. Terminal Banked Leave Assessment**

Terminal Banked Leave assessment (ALRA) should be built into all budgets for FY22. This equates to 0.10% of the University Staff salary and 0.38% of the Academic Staff salary in a particular account.

<b>Estimated FY22 ALRA Rates</b>	
<b>Staff Type</b>	<b>Rate</b>
Academic Staff	0.38%
University Staff	0.10%

**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 FY22 are as follows:

<b>Unit</b>	<b>Total Expenses (FY20 Totals)</b>	<b>Percentage</b>	<b>System Assessment</b>	<b>Common System</b>	<b>Off. of Safety Loss and Prevention</b>	<b>DOA Legal Services</b>
Residence Life	11,369,892	33.42%	4,528	335,335	9,424	373
University Center	4,714,020	13.86%	1,878	139,032	3,907	154
Food Services	7,881,026	23.17%	3,139	232,438	6,532	258
Child Care	554,910	1.63%	221	16,366	460	18
REC Center	2,503,681	7.36%	997	73,842	2,075	82
Counseling Center	969,136	2.85%	386	28,583	803	32
Health Center	2,025,497	5.95%	807	59,739	1,679	66
Athletics	1,349,598	3.97%	538	39,804	1,119	44
Stadium Complex	394,359	1.16%	157	11,631	327	13
Parking	717,877	2.11%	286	21,173	595	24
Extended Learning	1,539,853	4.53%	613	45,415	1,276	50
<b>Total</b>	<b>34,019,847</b>	<b>100.00%</b>	<b>13,550</b>	<b>1,003,358</b>	<b>28,197</b>	<b>1,114</b>

Auxiliary Unit	Total Compensation	% of Total	Workers Comp	Liability
Residence Life	2,698,966	26.48%	58,063	25,710
University Center	1,564,493	15.35%	33,658	14,903
Food Services	375,366	3.68%	8,069	3,573
Child Care	479,387	4.70%	10,306	4,563
REC Center	1,152,441	11.31%	24,799	10,981
Counseling Center	848,090	8.32%	18,243	8,078
Health Center	1,599,669	15.69%	34,403	15,234
Athletics	390,009	3.83%	8,398	3,719
Stadium Complex	11,189	0.11%	241	107
Parking	279,790	2.74%	6,008	2,660
Extended Learning	794,244	7.79%	17,081	7,563
<b>Total</b>	<b>10,193,645</b>	<b>100.00%</b>	<b>219,270</b>	<b>97,091</b>

Auxiliary Unit	Square Footage of Building	Percentage	Property Premium	Municipal Services
<b>University Centers</b>	156,926	11.39%	36,097	11,933
<b>Credit Union</b>	888	0.06%	204	68
<b>Bookstore</b>	8,008	0.58%	1,842	609
<b>Textbook</b>	7,594	0.55%	1,747	577
<b>Food Service</b>	92,919	6.74%	21,374	7,066
<b>REC Center</b>	138,610	10.06%	31,884	10,541
<b>Athletics</b>	42,568	3.09%	9,792	3,237
<b>Child Care Center</b>	8,585	0.62%	1,975	653
<b>Residence Life</b>	840,317	60.97%	193,296	63,902
<b>Stadium</b>	31,507	2.29%	7,247	2,396
<b>Parking</b>	50,360	3.65%	11,584	3,830
<b>Municipal Seg Fee</b>	-		0	113,541
<b>Total</b>	<b>1,378,282</b>	<b>100.00%</b>	<b>317,042</b>	<b>218,353</b>

Auxiliary Unit	Total Supplies/Capital (FY20 Totals)	Percentage	STAR	Work Center
Residence Life	4,192,259	26.07%	3,995	576
University Center	1,130,554	7.03%	1,077	155
Food Services	7,079,948	44.02%	6,747	972
Child Care	73,919	0.46%	70	10
REC Center	633,358	3.94%	604	87
Counseling Center	121,046	0.75%	115	17
Health Center	425,828	2.65%	406	58
Athletics	956,631	5.95%	912	131
Stadium Complex	255,623	1.59%	244	35
Parking	451,886	2.81%	431	62
Extended Learning	761,282	4.73%	725	105
<b>Total</b>	<b>16,082,334</b>	<b>100.00%</b>	<b>15,326</b>	<b>2,208</b>

<b>Auxiliary Unit</b>	<b>Total Revenue</b>	<b>Percentage</b>	<b>Auxiliary Chargeback</b>
Residence Life	10,700,187.25	30.91%	550,532
University Center	4,305,978.04	12.44%	221,544
Food Services	7,349,788.83	21.23%	378,151
Child Care	487,594.58	1.41%	25,087
REC Center	2,383,000.95	6.88%	122,607
Counseling Center	1,165,580.19	3.37%	59,970
Health Center	2,009,807.56	5.81%	103,406
Athletics	1,357,980.54	3.92%	69,869
Stadium Complex	574,807.08	1.66%	29,575
Parking	844,297.49	2.44%	43,439
Bookstore	261,407.07	0.76%	13,450
Textbook	1,704,454.30	4.92%	87,695
Extended Learning	1,470,067.20	4.25%	75,636
<b>Total</b>	<b>34,614,951.08</b>	<b>100.00%</b>	<b>1,780,961</b>

<b>Auxiliary Unit</b>	<b>Total MBE Base (FY20 Totals)</b>	<b>Percentage</b>	<b>Procurement Assessment</b>
Residence Life	453,361	5.65%	1,447
University Center	378,555	4.71%	1,209
Food Services	5,773,980	71.90%	18,433
Child Care	12,780	0.16%	41
REC Center	152,704	1.90%	487
Counseling Center	12,599	0.16%	40
Health Center	180,648	2.25%	577
Athletics	360,497	4.49%	1,151
Stadium Complex	62,169	0.77%	198
Parking	237,645	2.96%	759
Extended Learning	405,638	5.05%	1,295
<b>Total</b>	<b>8,030,576</b>	<b>100.00%</b>	<b>25,637</b>

\*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	36,958	-	36,958
Food Service	N/A / 45%	-	41,583	41,583
Residence Life	N/A / 30%	-	27,722	27,722
Health Center	20% / 10%	16,426	9,241	25,667
Counseling & Testing	15% / 10%	12,319	9,241	21,560
Athletics	10% / N/A	8,213	-	8,213
REC Center	10% / 5%	8,213	4,620	12,833
<b>Total</b>	<b>100.00%</b>	<b>82,130</b>	<b>92,406</b>	<b>174,536</b>

\*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	734,875
University Centers	50,279
Food Service	26,641
Child Care	2,624
REC Center	67,920
Counseling Center	2,488
Health Center	4,598
Stadium Complex	6,096
Parking	13,424
GPR	538,978
<b>Total</b>	<b>1,447,923</b>

\*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	55	9.24%	2,077
University Centers	60	10.08%	2,266
Dining Services	30	5.04%	1,133
Bookstore	2	0.34%	76
REC Center	8	1.34%	302
Stadium	1	0.17%	38
Athletics	10	1.68%	378
Parking	10	1.68%	378
<b>Total</b>			<b>6,647</b>

**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.

<b>Unit</b>	<b>Percentage of Utilities</b>	<b>FY22 Amount</b>
Student Union	0.15%	231
Bookstore (Union)	0.08%	119
Credit Union (Union)	0.01%	13
Textbook (Union)	0.07%	113
Dining (Union)	0.27%	427
Dining (Whitney Center)	3.64%	5,711
Residence Life	15.41%	24,158
Library (Murphys Mug)	0.05%	79
Health Science Center	4.43%	6,942
GPR Utility Account	75.89%	118,979
<b>Total</b>		<b>156,771</b>

**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.

<b>Unit</b>	<b>Educational Assistance</b>
<b>Residence Life</b>	1,717
<b>University Centers</b>	1,077
<b>Food Service</b>	250
<b>Child Care</b>	269
<b>REC Center</b>	658
<b>Counseling Center</b>	796
<b>Health Center</b>	1,111
<b>Athletics</b>	327
<b>Stadium Complex</b>	0
<b>Parking</b>	252
<b>Extended Learning</b>	998
<b>Total</b>	<b>7,457</b>

**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 \$36,000 which is allocated to all units based on the percentage of travel expenditures in the prior fiscal year.

<b>Unit</b>	<b>Travel Service Fee</b>
Residence Life	231
University Centers	171
Food Service	0
Child Care	0
REC Center	83
Counseling Center	81
Health Center	17
Athletics	3,511
Stadium Complex	0
Parking	27
Extended Learning	285
<b>Total</b>	<b>4,407</b>

**19. Debt Service Schedule**

<b>Unit</b>	<b>FY22 Amount</b>
REC Center	532,193
University Centers	1,503,021
Food Service	273,299
Residence Life	3,729,989
Bookstore	73,980
Textbook Rental	72,083
UW Credit Union	7,588
Fieldhouse	1,054,712
Sports Complex	132,141
<b>Total</b>	<b>7,379,006</b>

**20. FPM Chargebacks**

- a. Labor Rates – The chargeback rates for FY22 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 remaining portion of the FY21 2% pay plan. These adjustments led to an estimated average increase of 1.50% in the chargeback rates for FY22.
- 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 markup charge on campus stores purchases is 8.77%. Custodial/Maintenance supply budgets for FY22 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 FY22 should remain constant with FY21 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 FY22 budget based on 3 year averages with excluding FY20 actuals due to the spring semester campus closure. The tables below show the prior year of actuals and FY22 budget.

### Dining

Utility	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY22 Budget
Electric	141,096	130,239	110,364	136,700
Gas	11,745	10,886	7,859	12,035
Heating-Steam	46,067	60,664	50,096	63,700
Water	9,866	5,181	4,804	5,290
Sewage	13,708	7,277	4,030	8,030
<b>Total Utilities</b>	<b>222,482</b>	<b>214,247</b>	<b>177,153</b>	<b>225,755</b>

### Residence Life

Utility	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY22 Budget
Electric	501,916	426,834	368,300	447,200
Gas	8,657	8,818	7,134	8,950
Heating-Steam	279,987	299,728	291,642	319,100
Water	37,063	36,163	39,571	42,300
Sewage	48,339	47,021	45,874	51,300
<b>Total Utilities</b>	<b>875,962</b>	<b>818,564</b>	<b>752,521</b>	<b>868,850</b>

## 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 FY22. 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."

<b>Auxiliary Unit (Fund 128 &amp; Debt Service)</b>	<b>FY20 Expenditures</b>	<b>6.30.20 Fund Balance</b>	<b>Reserve Balance Percentage</b>
University Centers	4,767,278	1,106,948	23.22%
Organized Activities	391,497	229,012	58.50%
REC Center	2,506,005	688,299	27.47%
Counseling Center	969,136	109,307	11.28%
Health Center	2,025,497	364,383	17.99%
Athletics	1,349,824	26,713	1.98%
Stadium Complex	395,605	327,805	82.86%
Environmental Sustainability	67,452	169,501	251.29%
Municipal Services	111,841	3,525	3.15%
<b>Total Seg Fee Units</b>	<b>12,584,135</b>	<b>3,025,493</b>	<b>24.04%</b>
Parking	735,442	74,188	10.09%
Residence Life	11,370,228	1,845,005	16.23%
Food Service	7,884,867	747,940	9.49%
<b>Total User Fee Units</b>	<b>19,990,537</b>	<b>2,667,133</b>	<b>13.34%</b>
<b>Grand Total</b>	<b>32,574,672</b>	<b>5,692,626</b>	<b>17.48%</b>

#### **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**

<b>Type</b>	<b>FY15 Balance</b>	<b>FY16 Balance</b>	<b>FY17 Balance</b>	<b>FY18 Balance</b>	<b>FY19 Balance</b>	<b>FY20 Balance</b>
Allocable	178,846	65,523	77,137	70,630	70,513	69,745
Non-Allocable	219,097	317,091	706,306	1,096,795	785,767	666,230
<b>Total</b>	<b>397,943</b>	<b>382,614</b>	<b>783,443</b>	<b>1,167,425</b>	<b>856,280</b>	<b>735,976</b>
<b>Seg Fee Budget</b>	<b>11,089,916</b>	<b>11,860,476</b>	<b>14,385,968</b>	<b>14,428,521</b>	<b>14,642,157</b>	<b>14,814,480</b>
<b>Reserve %</b>	<b>3.59%</b>	<b>3.23%</b>	<b>5.45%</b>	<b>8.09%</b>	<b>5.84%</b>	<b>4.97%</b>

### Seg Fee Reserve Funding

<b>Project</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>
Electrical Switchgear Project	223,479				55,314	
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	74,815	(74,815)
Athletics Deficit					26,892	
Steam Infrastructure						128,494
Fieldhouse Project						
Counseling Center Remodel					225,000	
Unit Savings					(194,748)	
<b>Total Funding</b>	<b>1,363,748</b>	<b>353,280</b>	<b>(208,108)</b>	<b>573,781</b>	<b>197,616</b>	<b>53,679</b>