

**University of Wisconsin-La Crosse
Budget Office
Auxiliary Budget Planning Assumptions
Fiscal Year 2022-23**

The following budget planning assumptions are to be used to complete the FY23 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, 2023.

1. Reporting Threshold

FY23 Segregated Fees are anticipated to be held at a 1.75% increase from FY22 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 FY22 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):

- 46.25% Unclassified positions
- 63.62% University Staff positions
- 13.90% Graduate Assistants (outside of the academic year)
- 1.59% 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 held constant for FY23 based on enrollment data and enrollment planning targets for FY23.

	FY22 Target	FY22 Actual	FY23 Target
Fall Term			
Undergrad	9,066	8,854	9,066
Grad	427	430	427
Total	9,493	9,284	9,493
Spring Term			
Undergrad	8,341	8,162	8,341
Grad	393	395	393
Total	8,734	8,557	8,734
Summer			
Undergrad	1,518	1,524	1,518
Grad	428	430	428
Total	1,946	1,954	1,946
J Term			
Number of Credits	3,000	3,000	3,000

4. Health Insurance and Retirement

Health Insurance premiums for Gundersen will decrease by 3-4% and Mayo will increase 2-3% effective January 1, 2022. Employer retirement costs will increase by 0.25% to 11%.

5. Interest Income

The State investment fund earning rates declined significantly over the past year from .25% a year ago to 0.15% currently. Due to the declining rate and balances within the Non-Allocable Segregated Fee units, we are anticipating a decline of \$3,617 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 FY23 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.

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

7. Salary Adjustments (Pay Plan)

- a. For FY22, the 2% state pay plan will be paid out on January 1, 2022. The cost was built into the Segregated Fee budgets in FY22 at 1% so the remaining 1% of the FY22 state pay plan will need to be built into the FY23 budgets.
- b. All Redbook university staff and academic staff with satisfactory evaluations that start prior to July 1, 2021 will be eligible for the FY22 state pay plan.
- c. The Graduate Assistant base will increase 2% for the pay plan for FY23.
- d. For FY23, the FY23 2% state pay plan will be built into the budgets for all state employees. The pay plan will be paid out on January 1, 2023. As a result only 1% of the cost of the pay plan will be built into the Segregated Fee budgets in FY23.

8. Student Help

- a. The student help minimum rate is \$7.25 per hour. Student Help for FY23 should remain constant from FY22. Please see the student pay schedule on the [Human Resources website](#).

Classification Level	Pay Rates
Entry	\$7.25 - \$9.00
Intermediate	\$9.00 - \$11.00
Advanced	\$11.00 - \$14.00

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 FY23.

Grad Assistant Rates for FY23		
<u>FTE</u>	<u>Academic</u>	<u>One Semester</u>
33%	7,753	3,877
50%	11,748	5,874
100% (FTB)	23,495	11,747

10. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into all budgets for FY23. This equates to 0.15% of the University Staff salary and 0.58% of the Academic Staff salary in a particular account.

Estimated FY23 ALRA Rates	
<u>Staff Type</u>	<u>Rate</u>
Academic Staff	0.58%
University Staff	0.15%

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 FY23 are as follows:

Unit	Total Expenses (FY21 Totals)	Percentage	System Assessment	Common System	Off. of Safety Loss and Prevention	DOA Legal Services
Residence Life	9,108,948	31.49%	7,449	322,297	5,867	274
University Center	3,849,207	13.31%	3,148	136,195	2,479	116
Food Services	7,092,560	24.52%	5,800	250,953	4,568	213
Child Care	502,375	1.74%	411	17,775	324	15
REC Center	1,933,651	6.69%	1,581	68,418	1,245	58
Counseling Center	1,150,230	3.98%	941	40,698	741	35
Health Center	1,975,920	6.83%	1,616	69,913	1,273	59
Athletics	962,385	3.33%	787	34,052	620	29
Stadium Complex	355,071	1.23%	290	12,563	229	11
Parking	722,395	2.50%	591	25,560	465	22
Extended Learning	1,271,765	4.40%	1,040	44,998	819	38
Total	28,924,507	100.00%	23,654	1,023,422	18,630	870

Auxiliary Unit	Total Compensation	% of Total	Workers Comp	Liability
Residence Life	2,308,231	23.58%	54,307	20,953
University Center	1,398,721	14.29%	32,911	12,698
Food Services	380,673	3.89%	8,959	3,457
Child Care	426,112	4.35%	10,018	3,865
REC Center	1,001,769	10.23%	23,560	9,090
Counseling Center	1,034,436	10.57%	24,344	9,393
Health Center	1,541,938	15.75%	36,273	13,995
Athletics	455,172	4.65%	10,709	4,132
Stadium Complex	7,356	0.08%	184	71
Parking	370,521	3.79%	8,729	3,368
Extended Learning	863,912	8.83%	14,437	7,846
Total	9,788,840	100%	230,331	88,868

Auxiliary Unit	Square Footage of Building	Percentage	Property Premium	Municipal Services
University Centers	156,926	10.33%	50,527	9,367
Credit Union	888	0.06%	286	53
Bookstore	8,008	0.53%	2,578	478
Textbook	7,594	0.50%	2,445	453
Food Service	92,919	6.12%	29,918	5,546
REC Center	138,610	9.13%	44,630	8,273
Athletics	42,568	2.80%	13,706	2,541
Child Care Center	8,585	3.32%	16,215	3,006
Residence Life	840,317	0.57%	2,764	512
Stadium	31,507	55.34%	270,564	50,157
Parking	50,360	2.08%	10,145	1,881
Fieldhouse	140,114	9.23%	45,114	8,363
Municipal Seg Fee	-		-	-
Total	1,378,282	100.00%	488,891	188,815

Auxiliary Unit	Total Supplies/Capital (FY21 Totals)	Percentage	STAR	Work Center
Residence Life	3,859,438	27.98%	3,694	472
University Center	890,024	6.45%	852	109
Food Services	6,434,363	46.65%	6,158	787
Child Care	75,010	0.54%	72	9
REC Center	480,190	3.48%	460	59
Counseling Center	115,794	0.84%	111	14
Health Center	433,982	3.15%	415	53
Athletics	503,979	3.65%	482	62
Stadium Complex	218,818	1.59%	209	27
Parking	360,640	2.61%	345	44
Extended Learning	420,694	3.05%	403	51
Total	13,792,931	100%	13,201	1,687

Auxiliary Unit	Total Revenue	Percentage	Auxiliary Chargeback
Residence Life	9,203,225.70	32.66%	581,643
University Center	3,142,473.06	11.15%	198,604
Food Services	6,427,157.68	22.81%	406,195
Child Care	506,201.29	1.80%	31,991
REC Center	1,631,080.94	5.79%	103,085
Counseling Center	1,129,638.05	4.01%	71,393
Health Center	1,921,764.00	6.82%	121,456
Athletics	1,135,460.05	4.03%	71,760
Stadium Complex	471,330.35	1.67%	29,788
Parking	727,370.64	2.58%	45,969
Bookstore	228,407.03	0.81%	14,436
Textbook	1,007,906.59	3.58%	63,699
Extended Learning	650,562.30	2.31%	41,116
Total	28,953,487.85	100%	1,781,135

Auxiliary Unit	Total MBE Base (FY21 Totals)	Percentage	Procurement Assessment
Residence Life	453,361	5.65%	1,717
University Center	378,555	4.71%	1,434
Food Services	5,773,980	71.90%	21,872
Child Care	12,780	0.16%	48
REC Center	152,704	1.90%	578
Counseling Center	12,599	0.16%	48
Health Center	180,648	2.25%	684
Athletics	360,497	4.49%	1,366
Stadium Complex	62,169	0.77%	235
Parking	237,645	2.96%	9800
Extended Learning	405,638	5.05%	1,537
Total	8,030,576	100.00%	30,420

*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 classcodes determined by DOA/System.

12. WIAC

The WIAC assessment is projected to be \$36,000 (applied to Athletics only).

13. **ITS, Dean of Students and Wellness Position Support**

	Desktop Support	Application Support	Dean of Students	Wellness Coordinator	Total
University Centers	15,004	6,379	16,144	-	40,053
Food Service	1,352	17,613	16,144	9,267	44,376
Residence Life	18,789	10,949	16,144	18,534	64,415
Health Center	10,003	-	-	18,534	28,536
Counseling & Testing	6,759	-	-	-	6,759
Athletics	17,843	5,522	-	-	23,365
REC Center	10,138	18,756	-	15,445	44,338
Child Care	2,839	-	-	-	2,839
Parking	-	2,666	-	-	2,666
GPR (Fund 102)	-	33,323	16,144	-	49,467
Total	82,725	95,208	64,575	61,778	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	728,784
University Centers	52,448
Food Service	28,044
Child Care	2,747
REC Center	68,942
Counseling Center	2,493
Health Center	4,919
Stadium Complex	6,684
Parking	14,223
GPR	567,592
Total	1,476,881

*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	60	9.46%	6,564
University Centers	65	10.25	7,111
Dining Services	27	4.26%	2,953
Bookstore	2	0.32%	218
REC Center	10	1.58%	1,094
Stadium	1	0.16%	109
Athletics	6	0.95%	656
Parking	9	1.42%	984
Total			19,689

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	FY23 Amount
Student Union	0.15%	306
Bookstore (Union)	0.08%	158
Credit Union (Union)	0.01%	18
Textbook (Union)	0.07%	150
Dining (Union)	0.27%	564
Dining (Whitney Center)	3.64%	7,544
Residence Life	15.41%	31,915
Library (Murphys Mug)	0.05%	104
Health Science Center	4.43%	9,171
GPR Utility Account	75.89%	157,184
Total		207,112

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	1,788
University Centers	1,123
Food Service	278
Child Care	267
REC Center	688
Counseling Center	786
Health Center	1,060
Athletics	363
Parking	196
Extended Learning	988
Total	7,590

18. Travel Service and Shop UW+ Assessments

UWS is currently in the process of changing the assessment process for covering the three different contract travel agencies that work with UWS. The assessments will then support the overall UWS Travel Service program (online transactions support, group block transactions, administrative work for cancellations, after-hours service, etc.). The travel service fee for Athletics travel only for UWL will be \$17,500 for FY23 and will be reviewed annually by UWS. More information will be shared in the coming months from UWS on the assessment for the agency supporting faculty/staff/student travel. Along with

the changes to the Travel Services provided by UWS, annual assessments will be done to campuses to support the Shop UW+ application, staffing and support that is provided from UWS. Those assessments will be shared and built into the FY23 budget once that information is provided by UWS.

19. Debt Service Schedule

Unit	FY23 Amount
REC Center	554,052
University Centers	1,585,065
Food Service	288,406
Residence Life	3,457,870
Bookstore	77,868
Textbook Rental	75,872
UW Credit Union	7,986
Fieldhouse	1,297,131
Sports Complex	126,807
Total	7,471,061

20. FPM Chargebacks

- a. Labor Rates – 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 FY22/23 2% pay plan. These adjustments led to an estimated average increase of 2% in the chargeback rates for FY23.
- b. Tip Fee – The University has a contract with Harter’s for trash collection, this contract is up for bid this year and an RFB will be issued in the coming months to award the contract for FY23. The last time the solid waste contract went up for bid there was a significant increase in the tip fee rate. As a result we will factor in a 5% increase for initial planning purposes in the budget and then once the RFB is completed in the coming months will share the final rates with Auxiliary units.
- c. Campus Stores – The current markup charge on campus stores purchases is 8.82%. In the initial budget planning process custodial/maintenance supply budgets for FY23 will be based on historical trend. The purchasing process through Campus Stores and through Shop UW+ continues to be reviewed and projections of these purchases will require an updated markup percentage that will be shared later in the budget process.
- d. Postage – There is not a planned change or increase to the postage model, as a result the postage budgets for FY23 should remain constant with FY22 level (5.93%).

21. Utilities

In developing the utility projections for the seg fee funded facilities 3 years of data was utilized to determine utility trends and project out an FY23 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 FY23 budget.

Dining

Utility	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY23 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
Total Utilities	222,482	214,247	177,153	225,755

Residence Life

Utility	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY23 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
Total Utilities	875,962	818,564	752,521	868,850

22. Reserve Levels

The University of Wisconsin-LaCrosse 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)	FY21 Expenditures	6.30.21 Fund Balance	Reserve Balance Percentage
University Centers	3,851,432	1,319,812	34.27%
Organized Activities	262,831	278,603	106.00%
REC Center	1,933,731	796,017	41.16%
Counseling Center	1,150,230	88,716	7.71%
Child Care Center	502,375	3,826	0.76%
Health Center	1,975,920	310,227	15.70%
Athletics	962,385	27,508	2.86%
Stadium Complex	363,451	240,066	66.05%
Environmental Sustainability	77,663	213,987	275.53%
Municipal Services	113,428	3,564	3.14%
Total Seg Fee Units	11,193,446	3,282,326	29.32%
Parking	725,535	78,189	10.78%
Residence Life	9,111,227	5,929,599	65.08%
Food Service	7,097,269	1,412,950	19.91%
Total User Fee Units	16,934,031	7,420,738	43.82%
Grand Total	28,127,477	10,703,064	38.05%

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	FY16 Balance	FY17 Balance	FY18 Balance	FY19 Balance	FY20 Balance	FY21 Balance
Allocable	65,523	77,137	70,630	70,513	69,745	73,583
Non-Allocable	317,091	706,306	1,096,795	785,767	666,230	995,070
Total	382,614	783,443	1,167,425	856,280	735,976	1,068,654
Seg Fee Budget	11,860,476	14,385,968	14,428,521	14,642,157	14,814,480	14,738,452
Reserve %	3.23%	5.45%	8.09%	5.84%	4.97%	7.25%

Note: FY21 ending Fund Balance for the Seg Fee reserve was: \$608,267.

Seg Fee Reserve Funding

Project	FY2016	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	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		
Counseling Center Remodel				225,000		
Unit Savings/HEERF Funding				(194,748)	(91,286)	
Project Refund (Chiller/Switchgear)					(37,659)	
eSports Equipment						115,000
Child Care Playground Surface						75,000
Chiller Project						94,481
Total Funding	353,280	(208,108)	573,781	197,616	203,760	284,481