

**18University of Wisconsin-La Crosse
Budget Office
Auxiliary Budget Planning Assumptions
Fiscal Year 2025-26**

The following budget planning assumptions are to be used to complete the FY26 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 13, 2024.

1. Reporting Threshold

FY26 Segregated Fees are anticipated to be held at a 2-3% increase from FY25 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 FY25 levels based on previously estimated costs of building projects and renovations.

2. Fringe Benefits

Effective July 1, 2025, the UWs will be using composite fringe benefit rates to budget and record actual fringe benefit costs on all funds. The FY26 composite fringe rates for each university are calculated by the Universities of Wisconsin Financial Administration and are based on their actual fringe costs in FY24, with a built-in factor for pay plan and health insurance increases.

Employee Category	FY26 Rate All Funds
Unclassified	41.0%
Classified	53.4%
LTE	12.6%
Proj. Teach & Research Asst.	10.6%
Res Assoc. & Interns	31.4%
Post Doc Fellows	8.0%
Ad Hoc Specialists & Und. Assts.	18.0%
Students	1.0%

2. Enrollments

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

	FY25 Budget	FY26 Budget
Fall Term		
Undergrad	8,824	8,825
Grad	640	664
Total	9,464	9,489
Spring Term		
Undergrad	8,118	8,120
Grad	591	609
Total	8,709	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

3. Interest Income

The assumption for interest on the State Investment Fund is 4.0% for next year.

4. WTC Contract Revenue

The WTC Contract revenue is developed based upon actual utilization and appointment data of WTC and UWL students. The contract for FY26 is currently under review. For planning purposes, we will assume the revenue will be the same as FY24.

Student Health Center (Health)	Counseling & Testing (Psychiatric)	Total
\$116,113	\$1,308	\$117,421

5. Salary Adjustments (Pay Plan)

- a. The 2025-27 Biennial Budget request includes funding for a proposed 5% pay plan implemented on July 1, 2025, and an additional proposed 3% pay plan implemented on July 1, 2026.
- b. A provision should be built into FY26 budgets assuming a 5% pay plan effective July 1, 2025. If the pay plan is approved at a different rate, adjustments will be made in either a phase 2 budget adjustment for FY26 or in the second year of the biennium in FY27.

8. Student Help

- a. The student help pay rates will be as follows for FY26. More information on the student wage policy is available on the [Human Resources website](#).

Classification Level	FY26 Pay Rates
Entry	\$9.00 - \$11.00
Intermediate	\$11.00 - \$13.00
Advanced	\$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 for FY25 was increased by 4% based on the FY24 pay plan and 2% based on the FY25 pay plan. Until more is known about the FY26 pay plan, the GA base rate will remain flat for FY26.

GA Rates for FY2026		
FTE	Academic	One Semester
33%	\$10,502	\$5,251
50%	\$15,912	\$7,956
100% (FTB)	\$31,824	\$15,912

10. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2025-26. This equates to 0.35% of the University Staff salary and 0.24% of the Academic Staff salary in a particular account.

Estimated FY26 ALRA Rates	
Staff Type	Rate
Academic Staff	0.24%
University Staff	0.35%

11. 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 FY26 are as follows:

Auxiliary Unit	Total Expenses	Percentage	System Assessment	Common System	Off. of Safety Loss and Prevention	DOA Legal Services
Residence Life	13,797,629	34.71%	8,051	407,403	7,214	246
University Center	4,427,336	11.14%	2,583	130,726	2,315	79
Food Services	9,841,156	24.76%	5,742	290,580	5,145	175
Child Care	700,064	1.76%	408	20,671	366	12
REC Center	2,707,240	6.81%	1,580	79,937	1,415	48
Counseling Center	1,051,792	2.65%	614	31,056	550	19
Health Center	1,367,125	3.44%	798	40,367	715	24
Athletics	2,414,212	6.07%	1,409	71,284	1,262	43
Stadium Complex	456,311	1.15%	266	13,473	239	8
Parking	882,803	2.22%	515	26,067	462	16
Extended Learning	2,107,308	5.30%	1,230	62,223	1,102	38
Total	39,752,976	100.00%	23,196	1,173,787	20,785	708

Auxiliary Unit	Total Compensation	% of Total	FY26 Workers Comp	FY26 Liability
Residence Life	2,923,153	27.49%	74,977	22,973
University Center	1,791,703	16.85%	45,957	14,081
Food Services	360,191	3.39%	9,246	2,833
Child Care	607,059	5.71%	15,574	4,772
REC Center	1,437,923	13.52%	36,875	11,298
Counseling Center	840,340	7.90%	21,547	6,602
Health Center	373,664	3.51%	9,573	2,933
Athletics	542,292	5.10%	13,910	4,262
Stadium Complex	21,652	0.20%	545	167
Parking	360,368	3.39%	9,246	2,833
Extended Learning	1,374,519	12.93%	35,266	10,805
Total	10,632,864	100.00%	272,714	83,560

Auxiliary Unit	Sq Footage	Percentage	Property Premium	Municipal Services
University Centers	156,926	10.33%	65,802	10,587
Credit Union	888	0.06%	372	60
Bookstore	8,008	0.53%	3,358	540
Textbook	7,594	0.50%	3,184	512
Food Service	92,919	6.12%	38,963	6,269
REC Center	138,610	9.13%	58,122	9,351
Athletics	42,568	2.80%	17,850	2,872
Parking	50,360	3.32%	21,117	3,397
Child Care Center	8,585	0.57%	3,600	579
Residence Life	840,317	55.34%	352,361	56,690
Stadium	31,507	2.08%	13,211	2,126
Fieldhouse	140,119	9.23%	58,755	9,453
Municipal Seg Fee				110,972
Total	1,518,401	100.00%	636,695	213,408

Auxiliary Unit	Total Revenue	Percentage	FY26 Auxiliary Chargeback
Residence Life	15,060,299.70	34.54%	691,961
University Center	4,354,909.57	9.99%	200,091
Food Services	9,699,305.17	22.24%	445,644
Child Care	703,977.80	1.61%	32,345
REC Center	2,463,397.24	5.65%	113,184
Counseling Center	1,335,050.44	3.06%	61,340
Health Center	1,693,566.13	3.88%	77,813
Athletics	2,291,739.57	5.26%	105,296
Stadium Complex	596,160.44	1.37%	27,390
Parking	1,009,579.99	2.32%	46,386
Bookstore	502,296.36	1.15%	23,079
Textbook	1,742,227.09	4.00%	80,049
Extended Learning	2,153,818.66	4.94%	98,959
Total	43,606,328.16	100.00%	2,003,537

Auxiliary Unit	FY26 STAR	FY26 Work Center
Residence Life	10,240	488
University Center	1,481	71
Food Services	14,259	680
Child Care	145	7
REC Center	1,151	55
Counseling Center	329	16
Health Center	1,545	74
Athletics	2,906	139
Stadium Complex	675	32
Parking	807	38
Extended Learning	1,139	54
Total	34,677	1,654

Auxiliary Units	MBE Base*	Percentage	FY26 Assessment
Residence Life	5,116,802	29.24%	4,488
University Center	769,972	4.40%	675
Food Services	8,753,281	50.03%	7,677
Child Care	69,581	0.40%	61
REC Center	544,313	3.11%	477
Counseling Center	129,728	0.74%	114
Health Center	155,542	0.89%	136
Athletics	727,043	4.16%	638
Stadium Complex	319,709	1.83%	280
Parking	455,047	2.60%	399
Extended Learning (132/189)	455,741	2.60%	400
Total	17,496,757	100.00%	15,345

*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 stay at \$45,730 in FY26 (applied to Athletics only).

13. ITS, Dean of Students and Wellness Position Support

	Desktop Support	Application Support	Enterprise Support	Dean of Students	Wellness Coordinator
University Centers	19,087	7,313	16,340	24,246	-
Food Service	1,910	20,476	-	24,246	9,930
Residence Life	24,814	13,163	69,447	24,246	19,859
Health Center	-	-	-	-	19,859
Counseling & Testing	8,589	-	15,320	-	-
Athletics	23,859	6,581	-	-	-
REC Center	13,361	21,939	-	-	16,549
Childcare	3,818	-	1,021	-	-
Parking	-	3,656	-	-	-
GPR (Fund 102)	-	39,377	-	23,090	-
Total	95,438	112,505	102,128	95,828	66,197

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

14. IT Network Operating Costs

The Network chargeback rates for FY26 are under development and will be finalized in December. The below estimates are based on the FY24 cost distribution with a 5% increase.

Auxiliary Unit	Network Total
Residence Life	711,809
University Centers	76,354
Food Service	30,568
Child Care	6,577
REC Center	86,005
Counseling Center	3,571
Stadium Complex	6,866
Parking	14,987
Fieldhouse	45,633
GPR	676,792
Total	1,659,162

*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	FY26 CBORD Charges
Residence Life	50	7.66%	6,740
University Centers	65	9.95%	8,762

Dining Services	26	3.98%	3,505
Bookstore	3	0.46%	404
REC Center	8	1.23%	1,078
Stadium	1	0.15%	135
Fieldhouse	38	5.82%	5,122
Athletics	7	1.07%	944
Parking	9	1.38%	1,213
Total			27,903

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	FY26 Amount
Student Union	0.17%	253
Bookstore (Union)	0.09%	131
Credit Union (Union)	0.01%	15
Textbook (Union)	0.08%	124
Dining (Union)	0.32%	467
Dining (Whitney Center)	3.56%	5,270
Residence Life	14.33%	21,202
Library (Murphys Mug)	0.04%	61
Health Science Center	2.95%	4,367
GPR Utility Account	78.45%	116,097
Total		147,987

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	1,958
University Centers	1,145
Food Service	347
Child Care	353
REC Center	736
Counseling Center	865
Fieldhouse	82
Health Center	238
Athletics	405
Parking	231
Extended Learning	753
Total	7,113

18. 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 FY26 assessment (\$12,602) will be built into the Athletics budget.

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

20. Debt Service Schedule

Unit	FY26 Amount
REC Center	603,623
University Centers	3,155,768
Food Service	564,577
Residence Life	3,578,552
Bookstore	157,151
Textbook Rental	153,121
UW Credit Union	16,118
Fieldhouse	1,116,870
Stadium	214,646
Child Care	1,137
Total	9,561,563

21. Facilities Management Chargebacks

- a. **Labor Rates** – The chargeback labor rates for FY26 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, transitioning to a composite fringe benefit rate, and factoring in the proposed 5% pay plan. These adjustments lead to an estimated average increase of 4% in chargeback rates for FY26.
- 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 FY26 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.

22. Utilities

In developing the utility projections, a 5% increase was applied to the FY24 actuals to develop the FY26 budget. The tables below show the prior years of actuals and FY26 budget.

Dining

Utility	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY26 Budget
Electric	110,364	106,828	127,050	144,980	166,189	174,498
Gas	7,859	6,258	10,628	9,067	3,223	3,384
Heating-Steam	50,096	45,029	79,149	91,868	74,597	78,327
Water	4,804	3,100	5,815	6,374	3,804	3,994
Sewage	4,030	2,587	5,133	9,187	5,966	6,264
Total Utilities	214,247	163,797	227,775	261,476	253,779	266,467

Residence Life

Utility	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY26 Budget
Electric	368,300	360,332	420,991	485,576	511,399	536,969
Gas	7,134	7,537	13,507	12,736	4,579	4,808
Heating-Steam	291,642	258,380	436,439	479,739	298,200	313,110
Water	39,571	36,321	49,142	47,639	34,682	36,416
Sewage	45,874	32,160	43,112	61,791	50,621	53,152
Total Utilities	752,521	694,729	963,191	1,087,481	899,481	944,455

23. 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)	FY24 Expenditures	FY24 Beginning Fund Balance	FY24 Ending Fund Balance	Reserve Balance Percentage
Organized Activities	482,560	249,273	280,560	58.14%
Environmental Sustainability	67,950	116,347	156,863	230.85%
REC Center	2,127,362	434,762	253,614	11.92%
Child Care Center	700,064	157,246	161,159	23.02%
Counseling & Testing	1,051,792	485,558	768,817	73.10%
Athletics	2,414,212	173,846	51,373	2.13%
Student Union	2,745,104	1,506,291	1,433,864	52.23%
Student Health Center	1,367,775	946,228	1,272,735	93.05%
Stadium	456,310	329,423	283,412	62.11%
Fieldhouse	217,149	402,065	790,754	-
Municipal Service Fee	108,796	18,099	18,098	16.64%
Total Seg Fee Units	11,739,075	4,819,137	5,471,248	46.61%
Residence Life	9,470,191	4,159,878	5,422,549	57.26%
Dining Services	9,530,714	1,380,393	1,238,542	13.00%
Parking Services	882,803	86,443	213,220	24.15%
Total User Fee Units	19,883,707	5,626,714	6,874,311	34.57%
Grand Total	31,622,782	10,445,851	12,345,559	39.04%

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	FY21 Fund Balance	FY22 Fund Balance	FY23 Fund Balance	FY24 Fund Balance
Allocable	60,541	60,813	57,638	64,663

Non-Allocable	547,695	544,443	684,360	72,845
Total	608,237	605,256	741,998	137,508
Seg Fee Budget	14,738,452	14,865,696	14,982,635	14,941,227
Reserve %	4.13%	4.07%	4.95%	0.92%

Seg Fee Reserve Funding

Project	FY2021	FY2022	FY2023	FY2024
Child Care Deficit	-74,815			
Unit Savings/HEERF Funding	-91,286	-188,862	-328,615	
Project Refund (Chiller/Switchgear)	-37,659			
eSports Equipment		115,000		
Child Care Mulch		7,862		
Chiller Project		94,810		133,133
WIAC Assessment Increase			4,730	
Child Care Play Surface			107,201	
Climbing Wall				550,000
REC Security Camera License Transfer				10,726
Total Funding	-203,760	28,810	-216,684	693,859