Faculty Senate
UW-Green Bay 2013-14 Budget

November 13, 2013
2013-14 Budget Timeline

- December 2012 and January 2013
  - Discussions with area Legislators regarding budget and compensation

- February 2013
  - Governor's budget adds approximately $30 Million to UW-System
  - Proposes new flexibilities in compensation and other issues

- April 2013
  - UW-System cash balances released and the legislative firestorm begins
  - Governor revises budget removing funding and flexibilities

- May 23, 2013
  - Joint Finance Committee passes budget with UW base cuts, freezes tuition

- June 2013
  - Legislature passes budget, Governor signs the budget
  - UW-Green Bay budget reduction is $1.27 Million
2013-14 Operating Budget All Funds

$128,943,352

- Financial Aid: 10,384,102 (8%)
- Tuition Outside the Pool: 2,061,500 (2%)
- Tuition Pool: 29,387,977 (23%)
- State Taxes: 24,901,482 (19%)
- Program Revenue: 24,646,813 (19%)
- Gifts & Grants: 4,269,204 (3%)
- Extension: 2,792,274 (2%)
- Fin Aid-Direct Loans: 30,500,000 (24%)

Total: 128,943,352
2013-14 Operating Budget by Department

$128,943,352

- Provost Divisions: 83,989,173 (65%)
- GPR Fringe Pool: 13,214,185 (10%)
- Business and Finance: 14,003,153 (11%)
- Athletics: 6,013,702 (5%)
- GPR Debt Service: 7,818,947 (6%)
- Chancellor’s Office: 564,975 (0%)
- Advancement: 860,869 (1%)
- Campus-Wide: 962,941 (1%)
- Weidner: 1,515,408 (1%)

Total: $128,943,352
Select Major Fund Numbers

- 102 – General Purpose Revenue (GPR)
- 128 – Auxiliary Enterprises
- 131 – Academic Student Fees (Tuition)
- 136 – General Operations Receipts
- 150 – Federal Indirect Cost Reimbursement
- 189 – Extension Student Fees
2013-14 GPR Budget
$54,289,459

- Tuition Pool 29,387,977 54%
- State Taxes 24,901,482 46%
GPR Expenses $54,289,459

- Salaries & Wages: 27,797,652 (51%)
- Fringe Benefits: 13,214,185 (24%)
- Supplies & Expenses: 2,532,249 (5%)
- Utilities: 2,139,052 (4%)
- Debt: 7,818,947 (14%)
- Capital: 787,374 (2%)

Total Expenses: $54,289,459
Examples of Tuition Pool Expenses

• Salaries – Administrative, Student Services, Professors, Custodial, etc.

• Building Maintenance, Custodial, Grounds

• Library and Information Services Capital Equipment

• Common Systems - D2L, Library Systems, SFS, HRS Service Center, Wisc Net, Microsoft License, etc.

• Insurance (Liability, Property, Workers Comp)
Regent Policy on Program Revenue Balances and Reserves

- Balances summarized in the following categories:
  - Tuition and GPR Expenditures (Funds 131, 189, 102)
  - Auxiliary Operations (Fund 128)
  - General Operations (Fund 136)
  - Other Unrestricted Program Revenue (Funds 123, 132, 184, 187)

- Definitions:
  - Reserves – funds set aside to protect against unbudgeted future expenses or losses
  - Designated Balances – funds set aside for specific expenditures or commitments

- Target Reserve Level:
  - 10% of total fiscal year expenditures for Tuition and Auxiliaries
  - Less than 10% requires submission of a savings plan

- Balances above 15% in all categories:
  - Shall be justified in writing with a defined multi-year spending plan
  - 15% threshold is a target, not a cap
## Tuition and Fee Cash Balances

<table>
<thead>
<tr>
<th>Fund/Area</th>
<th>FY13 Balance</th>
<th>Balance at 15%</th>
<th>Excess (Shortage)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund 131 – CLAS, CPS</td>
<td>$1,116,430</td>
<td>$116,557</td>
<td>$999,873</td>
</tr>
<tr>
<td>Fund 136 – Nursing, Social Work</td>
<td>$1,367,499</td>
<td>$119,994</td>
<td>$1,247,505</td>
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<tr>
<td>Fund 189 – Adult Degree, Outreach, Other</td>
<td>$3,388,865</td>
<td>$544,622</td>
<td>$2,844,243</td>
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<tr>
<td>TOTAL OUTSIDE THE TUITION POOL</td>
<td>$5,872,794</td>
<td>$781,173</td>
<td>$5,091,621</td>
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<tr>
<td>TOTAL IN THE TUITION POOL</td>
<td>$4,118,778</td>
<td>$7,437,506</td>
<td>($3,318,728)</td>
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<tr>
<td>TOTAL TUITION CASH BALANCE</td>
<td>$9,991,572</td>
<td>$8,218,679</td>
<td>$1,772,893</td>
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</tbody>
</table>
Tuition Pool Policy

• A minimum of 20% of the collective gross revenue of all credit programs, not currently in the Tuition Pool, will be transferred to the Tuition Pool.
Budget Reduction

Based on Proportion of GPR - Administered by Area Leaders

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>REDUCTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provost</td>
<td>$944,739</td>
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<tr>
<td>Business and Finance</td>
<td>184,403</td>
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<tr>
<td>Campus-Wide</td>
<td>40,998</td>
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<td>Advancement</td>
<td>34,734</td>
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<td>Athletics</td>
<td>30,471</td>
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<tr>
<td>Chancellor</td>
<td>23,526</td>
</tr>
<tr>
<td>Weidner Center</td>
<td>12,063</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$1,270,934</td>
</tr>
</tbody>
</table>


Provost Divisions

- College of Liberal Arts and Sciences
- College of Professional Studies
- Academic Affairs and Graduate Studies
- Information Services
- Outreach and Adult Access
- Enrollment and Student Services
- Dean of Students
- SOFAS
Enrollment

• Fall 2013 enrollment of 6,490 students, 4% fewer than Fall 2012

• Like many schools across the state and nation, a combination of demographics and economics have contributed to flat or declining enrollments
  o Declining number of high school graduates
  o Declining public support coupled with families still recovering from the economic crisis

• Victims of our own success
  o Several consecutive years of record-size graduating classes resulted in somewhat smaller continuing students.

• Projected Tuition Pool Shortfall of $1.5 Million
Questions

• Where do pay raises come from?
  o GPR salaries (Fund 102) are traditionally funded by State Allocation and tuition increases
  o Program Revenue salaries (Housing, Seg Fees, Union – Funds 128, 136, etc.) are funded through program operations revenue
  o The 1% Pay Plan
    • 46% of GPR salaries increase was funded by increased State Allocation
    • 54% of the GPR salaries increase was included in the budget reduction due to no tuition increase
    • Program Revenue increases funded by program operations revenue
  o The Compensation Study
    • Tuition and state allocation. It is a work in progress.
    • Program Revenue increases funded by program operations revenue
Questions (continued)

• What re-allocations occurred last year and will occur this year?
  o **2012-2013**
    • $265,881 in Veterans remission reimbursement distributed to the Provost
    • $1.2 Million Adult Degree Program revenue to the tuition pool
  o **2013-2014**
    • $100,000 from Campus Contingent Funds to the Provost for compensation study increases
    • 20% of the revenue from credit programs will be transferred to the tuition pool
Questions (continued)

• How do we come up with the funding for budget lapses and budget reductions?
  o **Budget Lapses** (one-time return of funds in a particular year)
    • Have been taken from central campus contingent funds
  o **Budget Reductions** (permanent cut to spending authority)
    • Appropriated to all GPR (Fund 102) areas on a percentage basis
    • Specific line item reductions are determined by individual departments
Questions (continued)

• What issues do we see down the road?
  o Concerns about enrollment
  o Legislative concerns
    • Tuition increases
    • Restoration of budget cuts
    • Cash balances