

Instructions for the 2008-09 Auxiliary Budget Submission

The auxiliary budget reporting requirements for 2008-09 have changed from 2007-08. All reports and forms from last year will be required along with one more form. You will need to continue including information relating your auxiliary reserve balances and expenditure needs while demonstrating that you have, when possible, used any available reserves to reduce the segregated fee rate increases. This is of particular importance considering six institutions exceeded the 2006-07 reserve balances threshold of 15% of the prior year's revenues.

Due to requests the 2006 Segregated Fee Audit and Board of Regents requests, there are some changes to the reporting process.

There are four changes to take note of:

1. **Operations (Sheet 1):** Any operational worksheet that has a transfer into or out of the operation will require an explanation. The explanations should include where the transfers will be to or from, the rationale for the transfer, and a repayment plan or justification as to why repayment is not necessary.
2. **Rates (Sheet 3):** This item is not new, however not all institutions are providing this information. It is imperative that we properly report the student initiated portions of the auxiliary increases to the Board of Regents. If any portion of the increase is student initiated please identify the increase in this column. The amounts in this column should reconcile to the amount shown in Sheet 5 (Student Initiated Programming).
3. **Housing Fee Factors (Sheet 6):** If your institution is above the reporting threshold when combining the housing and meal plan rate increases please identify what components resulted in the increases separately between housing and meal plans. When reporting this information to the Board of Regents, the components resulting in the increase must reconcile with the rate increases for housing separately from the meal plan.
4. **Operations vs. Major Projects (Sheet 8):** This report is new and will address a recommendation that was made in the Segregated Fee Audit. The information you provide will replace what was previously provided to the Board of Regents in table C-3 of the Annual Operating Budget Document. The report breaks the segregated fees into two categories; operations and major projects. The definition of a major project is any project that will have to be, or has been enumerated. Reporting in this way will allow the Board of Regents to more easily identify why rates are increasing. All institutions, including each of the two year institutions, will need to report their increases using this format. In 2008-09 please identify the 2007-08 rates that correspond with each operation appropriately, in future years the Budget Office will supply the prior year's information.

In the past, some of the interest earnings reported by institutions raised several questions regarding their accuracy. Please make sure 2007-09 reported interest earnings accurately reflect your institutions revenue, expenditure, and cash reserve position in the context of market rates. Institutions reporting questionable interest earnings will be required to explain the submitted figure in detail.

The Budget Office will again forward budget submissions to Financial Reporting. At year end, Financial Reporting will enter budget submissions into the Auxiliary Cash and Reserves Balances Report and will update the nVision Report for retrieving actuals. You will be required to provide the completed Auxiliary Cash and Reserves Balances Report, including a brief narrative explaining variances between budget and actual amounts and reserve levels that exceed the 15% threshold. Instructions for completing the auxiliary Cash and Reserves Balances submission will be sent out by Financial Reporting with the year end GAAP reporting information.

The instructions on the following pages refer to nine worksheets or files that contain the required reports. These will be made available on the Budget Office website (www.uwsa.edu/budplan/bpd/index.htm) by November 9, 2007. Make sure to use these 2008-09 worksheets and instructions. Please send your completed submission by electronic mail to:

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SHEET 1 (Operations)

- Please rename files to match your institution (i.e. GB.xls)
- Campuses have unique operations so please **insert and create a separate worksheet for each operation**. Insert worksheets by selecting *insert* and then *worksheet* from the menu bar.
- Include a Total Sheet. Combine all operations on this sheet.
- Type in the name of the operation in the cell that says “*type in name of operation here*”
- Type in the UDDS code in the cell that says “*type in UDDS code here*”
- Type in the 2006-07 estimated actuals in the 2nd column and the 2007-08 budget in the 3rd column.
- Complete the revenue (Fund 128), expenditures (Fund 128), and debt service and lease rental payments (Fund 123) lines.
- Complete the Transfers and Beginning Cash Balance lines.
- Provide an explanation for transfers on the bottom of each operation worksheet.

SHEET 2 (apartment rates)

- UW-Madison and UW-Milwaukee only.

SHEET 3 (rates)

- Type in the name of your institution in the cell that says “*type name of institution here*”.
- Type in the names of the campus meal plans in the cells that say “*type name of meal plan here*”.
- Enter the 2007-08 rates into the “2007-08” column
- Enter the 2008-09 rates into the “2008-09” column
- Enter portion of 2008-09 rates that were student initiated into the appropriate column (must reconcile with Sheet 5).
- Please attach a separate rate sheet for parking which details your campus parking options.
- If the segregated fee rates exceed the 2008-09 threshold, please complete Sheet 5 (Rate Detail Report).
- If the room and board rates increase over the 2008-09 threshold, please complete sheet 6 (Housing Fee Factors).

SHEET 4 (miscellaneous information required)

- Input information into the cells that say “*type amount here*”.

SHEET 5 (Rate Detail Report)

- Complete this sheet *only* if total segregated fee increase exceeds the threshold.
- Type name of institution in cell that says “*type name of institution here*”.
- Insert 2007-08 activity rates where indicated (Row 10).
- Insert 2008-09 dollar increases and decreases by activity and according to categories/reasons given.

- If an increase or decrease falls in “other” category, please include 1-4 words that describe “other”.
- Type detailed narrative into shaded area OR attach a separate document.
- Please indicate student initiated and approved increases whenever possible, especially for large fee increases and fee increases for facility additions and remodeling.

SHEET 6 (Room and Board Factors)

- Complete this sheet *only* if combined room and board rate increases exceed the threshold.
- Type name of institution in cell that says “*type name of institution here*”.
- Enter the dollar increases for Room rate, Meal Plan rate, and Student Initiated portion for each fee factor where indicated.
- Enter the percentage increase for the combined Room and Board rate for each fee factor where indicated.
- Type detailed narrative into shaded area OR attach a separate document.

SHEET 7 (allocable vs. non-allocable rate report)

- Type name of institution in cell that says “*type name of institution here*”.
- Enter the 2007-08 allocable rates and non-allocable rates for each operation where indicated
- Enter the 2008-09 allocable rates and non-allocable rates for each operation where indicated

SHEET 8 (Operations vs. Major Projects)

- Type name of institution in cell that says “*type name of institution here*”.
- For each Seg Fee operation, enter the Operations portion and Major Projects portion for 2007-08 where indicated
- For each Seg Fee operation, enter the Operations portion and Major Projects portion for 2008-09 where indicated
- If the total percent change exceeds the threshold, please provide an explanation for the increase in the bottom section
- For ANY change in Major Projects fees, provide an explanation in the space provided at the bottom of the page (or attach a separate document with the explanations).

SHEET 9 (Debt Service Reconciliation)

- Use this form if differences exist between the System Schedule prepared by Financial Reporting and the amount used in the 2007-08 Budget.
- Use this form if you have program revenue not considered part of auxiliary operations budget on Fund 123.
- List auxiliary operation debt service under the “Auxiliary Operations” line.
- List other program revenue debt service under the “Other PR Operations” line.
- If any subsidies or grants decrease the amount of budgeted debt service, please list these under the “Less Debt Subsidies” line as a *negative*.
- “Total PR Debt Service” should equal your Fund 123 Total.

- Please provide a brief explanation for differences (e.g. anticipate additional amounts for new borrowing).

Required Information for Institutions within Threshold:

- Operations Schedules Sheet 1
- Apartment Rates (Madison & Milwaukee) Sheet 2
- Segregated Fee Rates and Room & Board Rates Sheet 3
- Miscellaneous Information Sheet 4
- **Major Factors for Room and Board Increase Sheet 6
- Allocable vs. Non-Allocable Rate Report Sheet 7
- Operations vs. Major Projects Sheet 8
- Debt Service Reconciliation Sheet 9

Required Information for Institutions that Exceed Threshold:

- Operations Schedules Sheet 1
- Apartment Rates (Madison & Milwaukee) Sheet 2
- Segregated Fee Rates and Room & Board Rates Sheet 3
- Miscellaneous Information Sheet 4
- Rate Detail Report Sheet 5
- Major Factors for Room & Board Increases Sheet 6
- Allocable vs. Non-Allocable Rate Report Sheet 7
- Operations vs. Major Projects Sheet 8
- Debt Service Reconciliation Sheet 9

**Submit if Room & Board rates are over the threshold, even if segregated fee is under the threshold.