

2014-15 Operating Budget
including Rates for Academic Tuition,
Segregated Fees, Textbook Rental,
and Room and Board; Academic
Tuition Refund Policy and Schedule;
Estimated Expenditures From Fund
Balances; and Annual Distribution
Adjustments

BOARD OF REGENTS

Resolution 7.

That, upon the recommendation of the President of the University of Wisconsin System, the 2014-15 operating budget be approved, including rates for academic tuition, segregated fees, room and board, and textbook rental; the tuition refund policy and schedule; the estimated expenditures from fund balances; and annual distribution adjustments as attached in the document, "2014-15 Operating Budget and Rate Schedules, June, 2014." The 2014-15 operating budget amounts are:

Fund Source Category	2014-15 Budget	Percent of Total Budget	Planned Use of Balances
GPR	\$1,178,197,283	19.3%	
<u>Academic Tuition</u>	<u>\$1,348,961,629</u>	<u>22.1%</u>	<u>\$134,503,700</u>
Subtotal	\$2,527,158,912	41.4%	\$134,503,700
Auxiliary Operations	\$698,110,006	11.5%	\$12,755,200
<u>General Program Operations</u>	<u>\$250,670,103</u>	<u>4.1%</u>	<u>\$12,688,500</u>
Subtotal	\$948,780,109	15.7%	\$25,443,700
Federal Indirect Cost Reimb.	\$149,147,917	2.4%	
Gift, Grants and Contracts	\$1,205,616,063	19.8%	
<u>Other</u>	<u>\$1,267,167,861</u>	<u>20.8%</u>	
Subtotal	\$2,621,931,841	43.0%	
Total	\$6,097,870,862	100.0%	\$159,947,400



2014-15 Operating Budget and Rate Schedules

The University of
Wisconsin System
June, 2014

**2014-15 OPERATING BUDGET AND RATE SCHEDULES
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2014-15 OPERATING BUDGET AND FEE SCHEDULES

EXECUTIVE SUMMARY

OVERVIEW

Major Transition in Financial Planning

The UW System 2014-15 annual budget reflects dramatic changes in the way institutions have approached the annual budgeting process, and in the way budget information is presented to the Board of Regents. The 2014-15 budget represents the center of a major transition in which the UW System is:

- Routinely incorporating projected fund balance levels into its budget plans
- Routinely incorporating planned one-time expenditures into its operating budget
- Moving to a long-term financial planning model in its major program areas of GPR/tuition, Auxiliary Operations, and General Program Operations
- Moving to a two-sided budgeting strategy that forecasts both expenditures and revenues for the major program areas.

Overall Spending Plan Increase of 1.7%

The UW System 2014-15 annual budget represents an expenditure plan increase of 1.7% over 2013-14 levels. Funding changes will be derived from a variety of sources, including:

- \$27 million increased GPR to support debt service obligations and costs resulting from the 2013-15 state compensation plan. The funding amount is \$8.6 million less than the full compensation costs incurred. Institutions must reallocate resources to cover these obligations.
- \$30 million in tuition revenue growth due to enrollment changes and program offerings, including continuing education courses.
- \$36 million in general program operations, which is a significant adjustment to more closely align budget to actual performance in that category.
- \$13 million in auxiliary operations, including student segregated fee programs, housing, food services, book stores, parking, and other operations.
- A \$5 million decrease in other fund sources, including a reduction in anticipated Pell grants.

2014-15 Budget Based Upon Prior Year Actuals and Budgets

The UW System annual budget is significantly influenced by how the budget performed during the previous fiscal year. Even though the 2013-14 fiscal year is not yet complete, UW institutions monitor and track actual financial performance and incorporate actual experience into their budget plans. As with any dynamic business, there are variances that occur which are unplanned. Some of those variances between estimated expenditures and the budget plan may be due to:

- Higher or lower enrollments
- Shifts in enrollments between resident/non-resident, part-time/full-time
- Changes in state-imposed costs for compensation, debt service, or other costs outside the immediate control of the UW
- Planning, approval, and construction timelines for capital projects
- Unexpected demand for services

Fund Balances Incorporated into Budget Plans

Unprecedented attention has been paid to program revenue balance levels recently. The 2014-15 budget plan will reduce balances in the GPR/Tuition, Auxiliary Operations, and General Program Operations categories by an estimated \$112 million (15%), with \$76 million of that reduction occurring in the tuition category. Institutions and UW System Administration are implementing a number of financial strategies to manage balances and incorporate them into budget and financial planning. These strategies include:

- Program Revenue Balance Methodology and Policy. The policy has been approved by the Board of Regents, and subsequently modified and approved by the Legislature. The Board of Regents will receive a report by October 15th each year from those institutions required to submit reports because their balances were either above or below the threshold in one of the specified fund categories.
- Program Revenue Balance Reporting. The Board of Regents receives a periodic update on the status of program revenue balances and their year-end projections.
- Level-of-Commitment Reporting. At the end of every fiscal year, institutions and UW System Administration will review all fund balances in the categories of GPR/Tuition, Auxiliary Operations, General Program Operations, Federal Indirect Cost Reimbursement, and Other Unrestricted sources. Balance amounts will be documented under the commitment levels of Obligated, Planned, Designated, Reserved, or Undocumented. The Board of Regents will receive this report by October 15th.
- Budget-to-Actual Reporting. The Board of Regents receives a quarterly report which compares planned operating budgets to actual financial performance in the categories of GPR/Tuition, Auxiliary Operations, General Program Operations, Gifts/Grants/Contracts, and Other fund sources.

System-level fund balances received particular scrutiny in 2013-14. The System-level tuition fund balance, which was \$127 million at the beginning of 2013-14, is expected to be \$61 million at the beginning of 2014-15. That reduced balance level is expected to be maintained at the end of the year.

Comprehensive Board of Regents Resolution

Each year, the Board of Regents considers a resolution to approve the annual operating budget. The 2014-15 resolution reflects budgeted totals in a broader array of fund sources, including GPR, Tuition, Auxiliary Operations, General Program Operations, Federal Indirect Cost Reimbursement, Gifts/Grants/Contracts, and Other funds. The resolution also captures estimated amounts of one-time planned expenditures that institutions were unable to incorporate into their budgets. Therefore, the 2014-15 resolution represents estimated planned expenditures, both budgeted and one-time in nature, for the Regents to approve.

BACKGROUND

Wisconsin Act 20, the state's 2013-15 biennial budget, is the base upon which the University of Wisconsin System builds its 2014-15 Annual Operating Budget. The biennial budget was passed by the Legislature and signed into law by the Governor in 2013.

The budget required a freeze of resident undergraduate tuition at the 2012-13 levels for the current fiscal year (2013-14) and the upcoming 2014-15 fiscal year, including differential tuition. Because of the tuition freeze University of Wisconsin Colleges, Universities and Extension will be required to base reallocate to cover \$29.1 million in ongoing costs that would normally have been funded from tuition revenues generated through a rate increase, including \$23.9 million for pay plan increases, \$3.9 million for unfunded cost-to-continue, and \$1.3 million for the UW Flex Options program.

The combination of cuts, transfers, mandated funding of new programs and expected compensation increases during this biennium totaled \$202.6 million, of which \$127.7 million was expended in the 2013-14 fiscal year. However, the changes leave UW institutions with a structural shortfall of \$61,985,200 for the next (2015-17) biennium.

Over the last year, the Board of Regents and UW institutions have developed policies and reporting templates that will provide greater transparency of university funding availability and usage. At the Board's request, this budget document includes information about fund balances for program revenue funds (Section A) along with institutional funding that is being committed towards core institutional functions.

This Executive Summary is divided into the following sections:

- 2014-15 GPR/Tuition Changes
- 2014-15 Recommended Annual Tuition Rates
- Auxiliary Operations
- Program Revenue Operations and Balances

2014-15 GPR/Tuition Changes

The budgets for UW Colleges, Universities and Extension have been reduced by \$8.6 million to fund the share of new compensation costs that would normally have been paid through tuition increases. The unfunded compensation amount included in this budget was estimated in Legislative Fiscal Bureau Paper #675, "PR [Program Revenue] Appropriation Balances (UW System)," at \$23.9 million in 2014-15 and includes the cost of a 1% pay plan increase in each year for UW System staff as approved by the Joint Committee on Employment Relations (JCOER) in June, 2013. This is an increase of \$8.6 million over the 2013-14 year. The tuition freeze will not allow the UW System to generate those dollars, resulting in a mandatory reallocation for the institutions.

The GPR/Tuition Annual Distribution Adjustments contained in Section B describe the allocation of base reductions and new or changed GPR/Tuition resources for the 2014-15 fiscal year, as provided in the state's 2013-15 biennial budget. The document also includes anticipated unfunded costs of salary increases and fringe benefits changes.

New GPR resources are not provided as flexible funding, but are directed to specifically pay debt service, previously committed salary adjustments, and the expected costs of health insurance increases. Changes in funding for 2014-15 include:

- An increase of \$9,292,500 in the Legislative budget to pay for GPR debt service (\$9,254,400), and lease and directed moves (\$38,100).
- \$17,502,083 for the funded share of projected increases in compensation and fringe benefit cost increases for the 2014-15 fiscal year. The total funding needed was \$26,102,083, of which institutions will need to base reallocate \$8,600,000 to cover the portion that would normally have been generated by tuition increases.
- \$30,060,414 to re-estimate increases in academic tuition authority for existing differentials, self-supported programs and credit outreach.

GPR/Tuition Budget Changes from 2013-14 to 2014-15

	GPR	Tuition (Fees)	Total
2013-14 Operating Budget	\$1,151,402,700	\$1,318,901,215	\$2,470,303,915
Legislative Budget Changes	\$9,292,500	0	\$9,292,500
Estimated Net Compensation and Fringe Benefits Changes	\$17,502,083	\$0	\$17,502,083
Academic Tuition Funding Changes, including Credit Outreach		\$30,060,414	\$30,060,414
Net 2014-15 Changes	\$26,794,583	\$30,060,414	\$56,854,997
2014-15 Budget	\$1,178,197,283	\$1,348,961,629	\$2,527,158,912

After adjustments for estimated compensation and health insurance increases, GPR will increase by \$26.8 million (2.3%), and estimated budgeted tuition revenue will increase by \$30.1 million (2.3%). Many of these tuition dollars are already being generated by institutions and will now be reflected in the institutional budgets. Budgeted tuition revenue increases reflect funding from self-supporting programs like Extension credit activities and distance education programs as well as increases in revenue generated by growth in nonresident enrollment. These changes will vary by institution and are not the result of tuition rate increases. Table B-1 provides a detailed allocation of changes in GPR/Tuition funding by institution from 2013-14 to 2014-15.

2014-15 Recommended Annual Tuition Rates

Tuition rates will, for the second year, remain frozen at the 2012-13 level for all students within the UW System. The biennial budget, Wisconsin Act 20, required a two year freeze on resident undergraduate tuition and differentials.

Increases are not recommended for any other student groups (e.g., nonresident undergraduates, resident graduates, and non-resident graduates). This recommendation reflects a desire to be price competitive and grow revenues from nonresident and international student enrollments that help support resident students.

Auxiliary Operations and Other Funds

Recommended segregated fee rate increases for four-year institutions average 3.6% for 2014-15, due to the need to maintain services with changing enrollments, major projects, student initiated programming, and increases in compensation costs. See Table D-3 for more information.

Recommended segregated fee increases at the UW Colleges average 3.0%, largely due to the need to maintain programming during projected changes in enrollment. Other cost drivers include student initiated programs and compensation costs.

Recommended room and board rates at the four-year institutions would increase an average of 2.7%. Increases are primarily attributed to new and renovated residence halls, facility maintenance projects, and rising food costs. See Table D-4 for more information.

Table C-3 consolidates tuition, segregated fees, and most popular room and board rates by institution for resident undergraduate students. This schedule is designed to show the mandatory cost of education for students along with the additional costs for a typical freshman who lives in a dormitory and participates in the meal plan. Table C-3 also includes the number of students at each institution that are expected to participate in the meal plan and contract for rooms. In most cases, these students represent less than 1/3 of the total headcount population at an institution. For students at a four-year institution, the average increase for 2014-15 is 0.5% for tuition and segregated fees and 2.7% for room and board.

The 2014-15 auxiliary operation budgets will increase by a smaller percentage (1.8%) than they did in 2013-14, when the growth was 2.1%. Auxiliary budgets are increasing from \$685,519,062 in 2013-14 to \$698,110,006, an increase of \$12,590,944. The changes for the current year are due primarily to a 1% pay plan increase, fringe benefits, and student initiated or student supported programs.

Changes to Other Funds are as follows:

Fund Source Category	2013-14 Budget	2014-15 Budget	Percent Change
Auxiliary Operations	\$685,519,062	\$698,110,006	1.8%
General Program Operations	\$214,371,054	\$250,670,103	16.9%
Federal Indirect Cost Reimbursement	\$148,967,821	\$149,147,917	0.1%
Gift, Grants and Contracts	\$1,205,832,815	\$1,205,616,063	-0.0%
Other	\$1,272,081,585	\$1,267,167,861	-0.4%
Total Non GPR/Tuition Funds	\$3,526,772,337	\$3,570,711,950	1.2%

Program Revenue Operations and Balances

Wisconsin Act 20, the 2013-15 biennial budget bill, required the UW System to develop a methodology for the calculation of program revenue balances and reserves for the UW System as a whole and for individual UW institutions and UW-Extension. The Board of Regents was required to submit its proposed methodology to the Joint Legislative Audit Committee by September 1, 2013, for approval, modification, or disapproval.

In addition, the Board of Regents was required to submit to the Joint Committee on Finance: (1) proposed limits on program revenue account balances for the UW System as a whole and for each individual UW institution and the UW-Extension and proposed reports related to those limits; (2) proposed policies regarding the annual distribution of tuition and fee revenue and state general purpose revenue to each institution and the UW-Extension; and (3) proposed policies regarding the expenditure of tuition and fee revenues and state general purpose revenue by each institution and the UW-Extension.

All of these proposed policies were submitted to the appropriate legislative committees. The Joint Audit and Finance Committees met regarding the methodology and Board policy limits on program revenue accounts and modifications to the Board’s suggested policy were approved. The changes resulted in the following:

- The threshold for reporting fund balances to the Board of Regents for approval is 12% for:
 - Tuition,
 - Auxiliary Operations,
 - General Operations, and
 - Other Unrestricted Program Revenue.
- System Administration is required to submit a plan for the entire carry forward balance held in UW Systemwide for Board approval.
- A 0% minimum target carry forward balance for tuition and auxiliary operations was established in order to keep as much funding as possible going into educating students, while ensuring that institutions maintained positive balances.
- The Board is required to report to the Joint Finance Committee (approval is not required) and include in the reports:
 - specific projects or initiatives for which funds are held,
 - amount of funds held for each project or initiative,
 - total amount of funds the institution plans to accumulate for each initiative or project,
 - total amount expected to be expended on each project or initiative, and
 - the timeframe in which those funds will be expended.

The University of Wisconsin System ended the 2012-13 fiscal year (the most recent audited figures) with the following balances available in areas where fees will be established for the 2014-15 fiscal year.

Fund #	Fund Name	2012-13 Balance	2013-14 Estimated Ending Balance	2014-15 Estimated Ending Balance
128	Auxiliary Operations – includes segregated fees, room, board, textbook rental, etc.	\$188,731,478	\$222,031,975	\$197,431,795
131/189	Academic Tuition and Extension Student Fees	\$551,499,294	\$381,085,164	\$304,597,305

Auxiliary Operations are self-supporting operations and are responsible for covering the full cost of debt service for its facilities. Institutions are asked to maintain multi-year plans and sufficient resources to smooth anticipated recurring maintenance costs over the years. Revenues and expenditures for auxiliary operations are expected to grow to reflect increased health insurance costs and a 1% increase in pay plan, as approved by JCOER. Balances for UW System institutions vary significantly with two campuses reflecting negative estimated 2013-14 ending balances in Auxiliary Operations. UW institutions estimate they will end the 2014-15 fiscal year with a balance of \$197.4 million, a decrease of \$24.6 million (11%).

The balances for Funds 131 (Academic Tuition) and 189 (Extension Student Fees) are combined as part of the funding categorized as “Tuition” in the GPR/Tuition totals in this document. Credit Extension activities are self-supporting operations and tuition rates are approved by each institution. By Board policy, tuition rates must be at least the resident undergraduate rate for the prior year but may be considerably higher to reflect programming costs and the market. UW institutions estimate they will end the 2014-15 fiscal year with a balance of \$304.6 million, a decrease of \$76.5 million (20%).

A. BUDGET AND BALANCE SUMMARIES

BUDGET AND BALANCE REPORTS

Over the past year, the University of Wisconsin System has received a great deal of scrutiny, along with requests for more transparency in its reporting of balance information and how those balances tie to budgets. President Ray Cross, at the April 2014 Board of Regents meeting in River Falls outlined a new financial plan that would tie prior year budgets, projected “actuals” for the prior year and projected “fund balances” for the prior year to the proposed annual budgets. The information that is provided in the next pages is the first attempt to provide that information to the Board of Regents and the general public.

UW System Colleges, Universities, and Extension have a strong history of providing long range financial plans for their auxiliary operations as part of their annual budget submissions to System Administration. Their plans include estimated revenues, expenditures, and beginning and ending balances. This type of information has not been requested centrally for any of the other fund categories. System Administration has worked with the institutions to develop estimates for inclusion in the 2014-15 budget materials but we anticipate that the results will not be perfect. The numbers included in these tables represent the best estimates available based on the information known at this time. Better tools and templates for use across the system will help refine future efforts.

A table summarizing funding and balances by management report category (those that are used in the quarterly reports that are prepared for the Board) follows:

TABLE A-1 University of Wisconsin System Budget and Balance Summary (Expenditure Plan)							
Fund Source Category	2013-14 Estimated Expenditures	2013-14 Budget	2014-15 Budget	Change	2014-15 Estimations		
					July 1, 2014 Beginning Balance	June 30, 2015 Ending Balance	Change
GPR/Tuition	2,708,512,519	2,470,303,915	2,527,158,912	2.3%	381,085,164	304,597,305	-20.1%
Auxiliary Operations	671,014,635	685,519,062	698,110,006	1.8%	222,031,975	197,431,795	-11.1%
General Program Operations	246,778,166	214,371,054	250,670,103	16.9%	129,109,018	117,728,425	-8.8%
Subtotal	3,626,305,320	3,370,194,031	3,475,939,021	3.1%	732,226,157	619,757,525	-15.4%
Federal Indirect Cost Reimbursement	--	148,967,821	149,147,917	0.1%	182,888,656	--	
Gifts, Grants and Contracts	--	1,205,832,815	1,205,616,063	0.0%	*	--	
Other	--	1,272,081,585	1,267,167,861	-0.4%	2,322,193**	--	
Total	--	5,997,076,252	6,097,870,862	1.7%	917,437,006	--	

* Gifts, Grants and Contracts July 1, 2014 Beginning Balances are not included as they are externally Restricted.

** Other July 1, 2014 Beginning Balance does not include \$7,488,562 in externally Restricted Balances.

Balance and expenditure estimates are included in the table for GPR/Tuition, Auxiliary Operations and General Program Operations. Balance estimates are also provided for Federal Indirect Cost Reimbursement, and those revenues within the “Other” fund source which are not externally restricted. Gift, Grant, and Contract balances are not provided as those revenues are all externally restricted.

This section of the budget includes institutional level budget and balance estimates for the categories included in Table A-1, and reflects the vision of President Cross and the Board of Regents for including a greater connection between budgets and finances for the System.

TABLE A-2
University of Wisconsin System
2014-15 Annual Budget By Management Report Category and Institution

	GPR/Tuition	Auxiliary Operations	General Program Operations	Gifts, Grants, and Contracts	Federal Indirect Cost Reimbursement	Other Funds	Total
Madison	783,232,172	283,477,921	133,409,477	1,026,183,615	130,690,583	363,491,400	2,720,485,168
Milwaukee	239,538,247	90,303,905	16,702,814	58,215,331	10,013,051	209,719,681	624,493,029
Eau Claire	83,799,078	33,375,908	4,209,073	6,957,674	476,057	61,025,424	189,843,214
Green Bay	44,988,877	19,599,566	3,783,583	4,609,841	538,862	38,787,990	112,308,719
La Crosse	83,607,215	33,633,920	3,109,681	11,978,953	694,387	62,113,298	195,137,454
Oshkosh	83,696,810	42,225,158	10,500,000	15,548,207	532,398	83,206,808	235,709,381
Parkside	39,005,357	8,737,195	1,354,794	1,793,781	98,600	36,702,247	87,691,974
Platteville	67,765,896	32,683,125	4,937,900	3,913,000	118,600	58,107,310	167,525,831
River Falls	45,342,417	23,480,213	3,518,170	2,389,391	129,682	43,655,444	118,515,317
Stevens Point	66,381,839	39,908,501	5,765,296	8,567,383	488,840	73,607,580	194,719,439
Stout	70,310,497	30,603,397	12,795,416	5,743,426	783,654	64,091,476	184,327,866
Superior	29,505,335	8,090,777	1,597,451	3,664,403	217,185	22,156,431	65,231,582
Whitewater	89,206,267	38,886,584	8,182,963	5,072,777	424,813	52,489,553	194,262,957
Colleges	54,869,199	7,686,661	4,550,944	2,258,731	79,785	53,015,008	122,460,328
Extension	100,937,080	4,060,530	5,872,308	45,619,780	968,606	43,788,011	201,246,315
System Admin.	5,396,551	293,293	184,937	1,866,932	2,800,000	0	10,541,713
Systemwide	73,544,615	1,063,352	30,195,296	1,232,838	92,814	1,210,200	107,339,115
GPR/Tuition Fringe Benefits	566,031,460						566,031,460
Total	2,527,158,912	698,110,006	250,670,103	1,205,616,063	149,147,917	1,267,167,861	6,097,870,862
Percent of Total	41.4%	11.5%	4.1%	19.8%	2.4%	20.8%	100.0%

GPR/Tuition Summary		
	GPR/Tuition Total	% of Total UW System Budget
GPR	1,178,197,283	19.3%
Tuition	1,348,961,629	22.1%
Total	2,527,158,912	41.4%

TABLE A-3
University of Wisconsin System
2014-15 GPR/Tuition Budget and Balance Summary by Institution

	BUDGET			July 1, 2013 Actual Beginning Fund Balance	2014-15 ESTIMATIONS				Balance ** Commitments Beyond 2014-15
	2013-14 GPR/Tuition	2014-15 GPR/Tuition	Change		July 1, 2014 Beginning Fund Balance	Cash Flow from Operations	Planned Use of Balances*	June 30, 2015 Ending Fund Balance	
	Madison	761,547,001	783,232,172		2.8%	143,006,274	3,457,209	(22,785,600)	
Milwaukee	233,977,782	239,538,247	2.4%	65,671,309	0	(25,573,000)	30,318,582	59,702,000	
Eau Claire	81,993,775	83,799,078	2.2%	20,787,897	2,405,206	(10,967,300)	10,660,176	6,504,627	
Green Bay	42,408,217	44,988,877	6.1%	8,656,999	68,020	(805,000)	7,100,000	108,000	
La Crosse	81,595,586	83,607,215	2.5%	25,874,274	740,480	(1,000,000)	25,574,480	24,761,664	
Oshkosh	81,703,441	83,696,810	2.4%	15,023,433	3,358,743	(6,256,500)	12,908,250	13,131,013	
Parkside	38,682,986	39,005,357	0.8%	6,757,020	3,238,050	(3,764,400)	6,396,000	4,732,000	
Platteville	64,480,939	67,765,896	5.1%	17,289,648	2,975,600	(5,294,000)	11,461,000	8,485,400	
River Falls	45,838,995	45,342,417	-1.1%	11,387,319	1,750,000	(2,597,600)	8,944,664	2,737,850	
Stevens Point	65,098,437	66,381,839	2.0%	16,591,764	8,062,660	(10,805,000)	14,331,625	6,268,988	
Stout	68,353,400	70,310,497	2.9%	4,417,320	1,543,000	0	7,723,000	3,014,000	
Superior	30,262,777	29,505,335	-2.5%	2,006,125	1,000,000	(1,300,000)	1,152,453	0	
Whitewater	90,077,000	89,206,267	-1.0%	34,743,217	8,971,000	(14,151,000)	26,000,000	15,500,000	
Colleges	54,840,474	54,869,199	0.1%	16,703,620	0	(5,550,500)	10,574,892	6,345,000	
Extension	103,181,806	100,937,080	-2.2%	10,805,644	1,816,160	(4,375,300)	9,997,050	5,821,128	
System Admin.	5,342,012	5,396,551	1.0%	0	0	0	0	0	
Systemwide	75,052,117	73,544,615	-2.0%	151,777,431	18,629,713	(19,278,500)	60,641,072	22,719,383	
GPR/Tuition Fringe Benefits	545,867,170	566,031,460	3.7%						
Total	2,470,303,915	2,527,158,912	2.3%	551,499,294	58,015,841	(134,503,700)	304,597,305	190,206,124	

* Rounded to nearest \$100

** Balance Commitments Beyond 2014-15 include balances estimated to be categorized as Obligated, Planned, or Designated. Does not include balances estimated to be categorized as reserves.

TABLE A-4
University of Wisconsin System
2014-15 Auxiliary Operations Budget and Balance Summary by Institution

	BUDGET			July 1, 2013 Actual Beginning Fund Balance	2014-15 ESTIMATIONS			Balance ** Commitments Beyond 2014-15	
	2013-14 Auxiliary Operations	2014-15 Auxiliary Operations	Change		July 1, 2014 Beginning Fund Balance	Cash Flow from Operations	Planned Use of Balances*		June 30, 2015 Ending Fund Balance
Madison	278,260,600	283,477,921	1.9%	77,970,384	100,240,168	(11,897,769)	0	88,342,399	72,349,467
Milwaukee	90,283,908	90,303,905	0.0%	9,512,437	9,871,205	(3,074,254)	0	6,796,951	6,800,000
Eau Claire	32,674,058	33,375,908	2.1%	17,599,709	16,556,062	(1,004,914)	(3,500,000)	12,051,148	10,050,000
Green Bay	19,794,532	19,599,566	-1.0%	5,677,763	6,435,634	1,406,166	(1,491,800)	6,350,000	3,313,732
La Crosse	32,404,297	33,633,920	3.8%	25,189,654	27,301,000	595,997	(1,200,000)	26,696,997	26,696,997
Oshkosh	40,129,243	42,225,158	5.2%	15,103,566	16,719,976	(1,929,012)	(400,000)	14,390,964	27,075,009
Parkside	8,862,708	8,737,195	-1.4%	(73,055)	(618,000)	(660,000)	0	(1,278,000)	616,000
Platteville	34,687,482	32,683,125	-5.8%	3,015,772	3,429,000	356,000	0	3,785,000	3,429,000
River Falls	22,723,522	23,480,213	3.3%	8,591,929	7,852,000	750,000	(500,000)	8,102,000	3,906,733
Stevens Point	37,492,803	39,908,501	6.4%	16,064,016	17,894,024	2,769,853	(2,454,500)	18,209,377	5,453,959
Stout	28,216,143	30,603,397	8.5%	2,145,475	3,214,000	993,000	0	4,207,000	4,207,000
Superior	8,702,838	8,090,777	-7.0%	(4,598,507)	(4,300,000)	300,000	0	(4,000,000)	0
Whitewater	38,897,292	38,886,584	0.0%	6,254,676	10,619,000	639,000	(2,218,000)	9,040,000	5,278,000
Colleges	8,008,746	7,686,661	-4.0%	2,828,505	2,586,000	(498,600)	(234,900)	1,852,500	843,000
Extension	3,036,241	4,060,530	33.7%	2,669,386	2,989,005	(447,546)	(756,000)	1,785,459	664,788
System Admin.	268,207	293,293	9.4%	178,470	552,502	(52,502)	0	500,000	387,716
Systemwide	1,076,442	1,063,352	-1.2%	601,298	690,399	(90,399)	0	600,000	405,358
Total	685,519,062	698,110,006	1.8%	188,731,478	222,031,975	(11,844,980)	(12,755,200)	197,431,795	171,476,759

*Rounded to nearest \$100

**Balance Commitments Beyond 2014-15 include balances estimated to be categorized as Obligated, Planned, or Designated. Does not include balances estimated to be categorized as reserves.

TABLE A-5
University of Wisconsin System
2014-15 General Program Operations Budget and Balance Summary by Institution

	BUDGET			July 1, 2013 Actual Beginning Fund Balance	2014-15 ESTIMATIONS				Balance ** Commitments Beyond 2014-15
	2013-14 General Program Operations	2014-15 General Program Operations	Change		July 1, 2014 Beginning Fund Balance	Cash Flow from Operations	Planned Use of Balances*	June 30, 2015 Ending Fund Balance	
	Madison	112,166,221	133,409,477		18.9%	67,849,375	21,178	0	
Milwaukee	13,318,022	16,702,814	25.4%	11,337,203	(637,203)	0	10,200,000	0	
Eau Claire	4,067,708	4,209,073	3.5%	7,513,614	(1,166,183)	0	6,171,045	0	
Green Bay	3,234,956	3,783,583	17.0%	5,002,998	1,220,117	(2,192,500)	3,775,000	2,136,885	
La Crosse	2,975,383	3,109,681	4.5%	25,993,052	1,802,237	(3,100,000)	20,533,907	20,533,970	
Oshkosh	2,596,592	10,500,000	304.4%	16,187,823	(1,156,000)	(3,040,000)	11,144,749	8,415,920	
Parkside	1,609,975	1,354,794	-15.8%	1,098,652	209,000	(270,000)	894,000	0	
Platteville	5,225,200	4,937,900	-5.5%	2,000,214	(56,000)	0	1,736,000	1,792,000	
River Falls	2,482,397	3,518,170	41.7%	762,907	200,000	(60,000)	1,319,000	250,000	
Stevens Point	5,260,977	5,765,296	9.6%	3,794,297	266,567	(318,600)	2,650,683	728,164	
Stout	11,640,263	12,795,416	9.9%	8,494,546	(547,000)	0	7,584,000	5,384,000	
Superior	1,161,819	1,597,451	37.5%	236,389	200,000	(225,000)	200,000	0	
Whitewater	8,119,038	8,182,963	0.8%	3,400,651	1,403,000	(1,403,000)	3,500,000	543,000	
Colleges	4,346,074	4,550,944	4.7%	4,113,446	0	(1,261,300)	1,994,900	528,900	
Extension	2,353,125	5,872,308	149.6%	1,603,650	84,833	(818,100)	1,025,141	731,154	
System Admin.	176,750	184,937	4.6%	545,739	(43,066)	0	500,000	399,878	
Systemwide	33,636,554	30,195,296	-10.2%	11,868,612	(493,573)	0	10,000,000	9,373,682	
Total	214,371,054	250,670,103	16.9%	171,803,168	1,307,907	(12,688,500)	117,728,425	85,317,553	

*Rounded to nearest \$100

**Balance Commitments Beyond 2014-15 include balances estimated to be categorized as Obligated, Planned, or Designated. Does not include balances estimated to be categorized as reserves.

TABLE A-6
University of Wisconsin System
2014-15 Federal Indirect Cost Reimbursement

	BUDGET		
	2013-14	2014-15	Change
Madison	130,690,673	130,690,583	0.0%
Milwaukee	10,234,454	10,013,051	-2.2%
Eau Claire	459,129	476,057	3.7%
Green Bay	509,757	538,862	5.7%
La Crosse	687,881	694,387	0.9%
Oshkosh	547,853	532,398	-2.8%
Parkside	98,600	98,600	0.0%
Platteville	131,100	118,600	-9.5%
River Falls	129,789	129,682	-0.1%
Stevens Point	417,680	488,840	17.0%
Stout	1,017,408	783,654	-23.0%
Superior	296,962	217,185	-26.9%
Whitewater	437,139	424,813	-2.8%
Colleges	49,251	79,785	62.0%
Extension	667,905	968,606	45.0%
System Admin.	2,500,000	2,800,000	12.0%
Systemwide	92,240	92,814	0.6%
Total	148,967,821	149,147,917	0.1%

TABLE A-7
University of Wisconsin System
Gifts, Grants and Contracts, and Other Funds Budget Summary by Institution

	Gifts, Grants and Contracts			Other*		
	2013-14 Budget	2014-15 Budget	Change	2013-14 Budget	2014-15 Budget	Change
Madison	1,026,183,615	1,026,183,615	0.0%	361,693,000	363,491,400	0.5%
Milwaukee	58,165,116	58,215,331	0.1%	216,869,727	209,719,681	-3.3%
Eau Claire	6,988,314	6,957,674	-0.4%	62,969,929	61,025,424	-3.1%
Green Bay	4,279,205	4,609,841	7.7%	41,981,670	38,787,990	-7.6%
La Crosse	11,985,624	11,978,953	-0.1%	61,783,031	62,113,298	0.5%
Oshkosh	14,920,779	15,548,207	4.2%	82,382,195	83,206,808	1.0%
Parkside	2,312,244	1,793,781	-22.4%	38,174,338	36,702,247	-3.9%
Platteville	3,192,000	3,913,000	22.6%	56,695,310	58,107,310	2.5%
River Falls	2,004,112	2,389,391	19.2%	44,305,943	43,655,444	-1.5%
Stevens Point	9,374,412	8,567,383	-8.6%	73,631,474	73,607,580	0.0%
Stout	5,814,596	5,743,426	-1.2%	63,339,235	64,091,476	1.2%
Superior	2,737,031	3,664,403	33.9%	22,594,582	22,156,431	-1.9%
Whitewater	5,181,940	5,072,777	-2.1%	51,942,341	52,489,553	1.1%
Colleges	2,226,314	2,258,731	1.5%	52,415,008	53,015,008	1.1%
Extension	47,555,539	45,619,780	-4.1%	40,093,602	43,788,011	9.2%
System Admin.	1,688,282	1,866,932	10.6%	0	0	0.0%
Systemwide	1,223,692	1,232,838	0.7%	1,210,200	1,210,200	0.0%
Total	1,205,832,815	1,205,616,063	0.0%	1,272,081,585	1,267,167,861	-0.4%

* Included in this fund source are Federal Direct Student Loans, Federal Financial Aid Grants, Program Revenue Debt Service, and Segregated State funds.

B. CHANGES IN GPR/TUITION FUNDING

TABLE B-1
University of Wisconsin System
GPR/Tuition Annual Budget Changes by Institution

	2013-14 GPR/Tuition	Tuition Targets and Differential Tuition	Compensation and Fringe Benefit Adjustments	Financial Aid	Utilities and Debt Service	Unfunded Pay Plan Costs	Other (1)	2014-15 GPR/Tuition	Total Change
Madison	761,547,001	14,978,936	4,793,740	(149,000)	6,028,107	(3,305,980)	(660,632)	783,232,172	21,685,171
Milwaukee	233,977,782	0	1,564,370	98,310	4,881,305	(988,102)	4,582	239,538,247	5,560,465
Eau Claire	81,993,775	74,607	520,156	(32,042)	1,676,427	(435,590)	1,745	83,799,078	1,805,303
Green Bay	42,408,217	2,141,365	249,698	12,239	386,366	(209,849)	841	44,988,877	2,580,660
La Crosse	81,595,586	1,768,031	419,783	(5,250)	220,902	(350,846)	(40,991)	83,607,215	2,011,629
Oshkosh	81,703,441	466,341	537,908	27,095	1,381,546	(421,208)	1,687	83,696,810	1,993,369
Parkside	38,682,986	(46,154)	235,527	11,572	292,179	(171,542)	789	39,005,357	322,371
Platteville	64,480,939	3,395,264	282,374	11,919	(237,618)	(241,659)	74,677	67,765,896	3,284,957
River Falls	45,838,995	(258,822)	298,609	(25,723)	(303,606)	(208,000)	964	45,342,417	(496,578)
Stevens Point	65,098,437	800,000	437,493	9,749	393,678	(358,956)	1,438	66,381,839	1,283,402
Stout	68,353,400	2,465,955	390,493	6,018	(576,177)	(330,516)	1,324	70,310,497	1,957,097
Superior	30,262,777	0	160,473	(9,390)	(775,270)	(133,791)	536	29,505,335	(757,442)
Whitewater	90,077,000	854,091	503,514	17,696	(1,688,560)	(367,810)	(189,664)	89,206,267	(870,733)
Colleges	54,840,474	0	396,300	26,807	(80,579)	(414,323)	100,520	54,869,199	28,725
Extension	103,181,806	(3,023,545)	479,604	0	(240,003)	(395,608)	934,826	100,937,080	(2,244,726)
System Admin./Systemwide	80,394,129	0	110,807	0	(2,104,297)	(124,048)	664,575	78,941,166	(1,452,963)
System Total-Excl. Fringe Benefits	1,924,436,745	23,616,069	11,380,849	0	9,254,400	(8,457,828)	897,217	1,961,127,452	36,690,707
Fringe Benefits	545,867,170	6,444,345	14,721,234	0	0	(142,172)	(859,117)	566,031,460	20,164,290
System Total	2,470,303,915	30,060,414	26,102,083	0	9,254,400	(8,600,000)	38,100	2,527,158,912	56,854,997

1 - Lease & Directed Moves; Distinguished Professor Non-Renewals; and transfers for the Service Center and Flexible Degree program

2014-15 UW SYSTEM ANNUAL DISTRIBUTION ADJUSTMENTS FOR CHANGES IN GPR/TUITION FUNDING

The State of Wisconsin budgets on a two-year budget cycle. Accordingly, the 2013-15 biennial budget included GPR funding for both the 2013-14 and 2014-15 fiscal years.

Changes in GPR/Tuition funding for the 2014-15 fiscal year summarized in Table B-1 are described below.

TUITION TARGETS AND DIFFERENTIAL TUITION

These allocations reflect institutional re-estimates in tuition authority for enrollment changes, existing differentials and self-supporting programs. These changes vary based upon institutional requests and are not the result of tuition rate increases.

COMPENSATION AND FRINGE BENEFIT ADJUSTMENTS

The allocations that make up this category of changes are:

2013-14 1% Represented Classified Pay Plan

This allocation provides funding for the 2013-14 1% pay plan increases approved by the Legislature for represented classified staff in January 2014. The allocation is based upon the October 2012 payroll.

2013-14 1% Summer Session Pay Plan

This allocation provides funding for the 1% pay plan increase needed to supplement summer session salaries during the summer of 2014.

2014-15 1% Pay Plan for Faculty, Academic Staff, Graduate Assistants, Non-Represented Classified Staff, and Senior Executives

These allocations distribute a 1% increase for the above staff based on the October 2012 payroll base rolled up by 1% for the 2013-14 pay plan.

Fringe Benefit Adjustments

The budget contains estimated increases in fringe benefits due to pay plan and anticipated health insurance increases.

FINANCIAL AID

The allocations that make up this category of changes are:

Lawton Undergraduate Minority Retention Grant/Advanced Opportunity Program (AOP)

The budget flat funds the Lawton Undergraduate Minority Retention Grant and the Advanced Opportunity Program in 2014-15. Funding for the AOP is based on each institution's proportion of a three-year rolling average headcount of the statutorily-designated eligible population of minority/disadvantaged graduate students.

The Lawton Grant allocation will reflect the second year of three-year conversion from the previous allocation methodology (three-year rolling average of undergraduates from eligible populations who are registered for at least six credits) to reflect a change in the program eligibility criteria (three-year rolling average of resident undergraduates from eligible populations who are registered full-time). Funding will continue to be based on each institution's proportion of a three-year rolling average headcount of the eligible student population. For 2014-15, the three-year rolling average will include two years of the revised methodology and one year of the previous approach. The transition to the revised Lawton Grant allocation methodology will be completed by 2015-16.

Tuition Assistance Grant (TAG)

The budget does not increase the GPR funding for the Tuition Assistance Grant, providing \$6.4 million in 2014-15. This program provides grants to students from families with income of less than \$60,000, who do not receive a WHEG award from the Higher Educational Aids Board (HEAB), have unmet financial need and have been continuously enrolled since 2010-11. Funding in 2014-15 will be allocated based on the 2012-13 portion of Pell Grants (dollars) for Wisconsin undergraduate students with expected family contributions (EFCs) below \$4,001 at each institution.

UTILITIES AND DEBT SERVICE

Utilities

The utilities budget does not increase in 2014-15. Institutional budgets will fully fund estimated 2012-13 expenditures increased by amounts required for new space, and the cogeneration power plant at UW-Madison in both 2013-14 and 2014-15, as requested in the biennial budget. The remaining funding will be held centrally.

Debt Service

The budget provides a \$9,254,400 increase in 2014-15 for debt service. The total amount 2014-15 debt service allocation is \$245,110,100. The allocation of debt service is prorated based upon 2012-13 actual expenditures.

UNFUNDED PAY PLAN COSTS

This item reallocates \$8,600,000 to reflect the unfunded pay plan costs related to the tuition share of estimated compensation and fringe benefit adjustments in 2014-15. The tuition share cannot be generated due to a state required tuition freeze. This allocation is distributed based on each institution's share of the UW System's 2012-13 GPR/Tuition budget excluding debt service, utilities, financial aid, separately budgeted tuition, and Extension credit programs.

OTHER

This category contains miscellaneous allocations including GPR funding for lease costs and directed moves, reallocations for distinguished professor non-renewals, and transfers for the Service Center and Flexible Degree program.

**C. ACADEMIC TUITION AND
REFUND POLICY AND SCHEDULE**

2014-15 TUITION RATES

Tuition rates will be frozen at the 2012-13 level for most students within the UW System. The 2014-15 budget includes a freeze on resident undergraduate tuition. Previously approved differential tuition increases of \$300 at UW-Eau Claire to implement the final phase of the BluGold Commitment; \$8.40 at UW-La Crosse for the Academic Excellence Initiative (Undergraduate and Graduate); and \$30 at UW-River Falls to implement the final phase of the Falcon Promise will not be enacted due to the tuition freeze. UW System institutions retain the ability to increase tuition for self-supporting programs that serve graduate students. These self-supporting programs operate without state funding, and the tuition rates are based on the market and must be sufficient to cover the full-costs of offering the programs.

Increases are not recommended for other student groups (e.g. nonresident undergraduates and resident and non-resident graduate students). This recommendation reflects a desire to be price competitive and grow revenues from nonresident and international student enrollments.

Freezing nonresident graduate tuition at 2007-08 rates is recommended at this time. Freezing nonresident graduate tuition reduces the cost of providing remissions, and helps support the research mission of UW System institutions. Nonresident graduate students provide critical support to research activities and provide classroom instruction as teaching assistants at UW System institutions, particularly at UW-Madison and UW-Milwaukee. Providing nonresident tuition remissions is a necessity in order to compete for the best and brightest graduate students. These remissions place a significant financial burden on academic departments.

The freeze on nonresident tuition will provide an opportunity for UW System institutions to actively recruit students from other states by advertising the frozen rates. The number of high school graduates in Wisconsin is expected to continue to decline for the next three years and recruiting nonresident students will provide a stabilizing effect on UW System enrollments and provide additional funds to support quality initiatives at the Colleges and universities.

The UW System has differentiated tuition levels for UW-Madison, UW-Milwaukee, the comprehensive universities (differential tuition programs result in some differentiation between the tuition at comprehensive institutions) and the UW Colleges to increase opportunities for affordable access for citizens at the various institutions. The significantly lower tuition at the UW Colleges allows the System to maintain a lower-cost entry point for students at 13 campuses across the state, and maintain tuition rates that are comparable to the rate for liberal arts programs at Wisconsin Technical College System institutions.

The differential tuition review process includes an evaluation of the current program, which is time intensive for the institutions and may result in a higher differential rate being recommended to the Board for approval. In April 2012, the Board passed a resolution that suspended review of current differential tuition programs until February 2013. The suspension reflected the tuition cap that was imposed for the biennium and prevented increases (beyond those already approved) to differentials. With the freeze on differentials, there was a concern that the Board would be asked to review a differential tuition program in one year and then be asked to consider an increase to that same differential a year or two later. With a freeze on tuition for two years, differential programs have not been brought forward for review for the same reason.

Tuition Tables: The recommended 2014-15 tuition schedule, including all UW System differential tuition programs/rates and summer session rates, is shown in Table C-1. Table C-2 shows the consolidated schedule of tuition and segregated fees for 2014-15. The UW System tuition refund policy and schedule follows on page 24.

Table C-1

**University of Wisconsin System
2014-15
Tuition Schedule**

	Annual Tuition	Semester Tuition	Summer Tuition ¹
<u>UW-Madison</u>			
Resident			
Undergraduate	\$9,273	\$4,637	\$2,318
Bachelor's of Business Administration	\$10,273	\$5,137	\$2,568
Certificate in Business	\$9,573	\$4,787	\$2,393
Engineering	\$10,673	\$5,337	\$2,668
Graduate	\$10,728	\$5,364	\$2,682
Business Masters ²	\$13,184	\$6,592	\$3,296
Law School	\$20,235	\$10,118	\$5,059
Medical School	\$23,807	\$11,904	N/A
Veterinary School	\$17,925	\$8,963	\$4,481
Pharmacy	\$15,157	\$7,578	\$3,789
Nonresident			
Undergraduate	\$25,523	\$12,762	\$6,381
Bachelor's of Business Administration	\$26,523	\$13,262	\$6,631
Certificate in Business	\$25,823	\$12,912	\$6,456
Engineering	\$26,923	\$13,461	\$6,731
Graduate	\$24,054	\$12,027	\$6,014
Business Masters ²	\$26,678	\$13,339	\$6,670
Law School	\$38,932	\$19,466	\$9,733
Medical School	\$33,704	\$16,852	N/A
Veterinary School	\$24,769	\$12,385	\$6,192
Pharmacy	\$27,614	\$13,807	\$6,904
<u>UW-Milwaukee</u>			
Resident			
Undergraduate	\$8,091	\$4,046	\$2,023
Graduate	\$10,387	\$5,193	\$2,597
Communication Science & Disorders	\$12,464	\$6,232	\$3,116
Occupational Therapy	\$12,464	\$6,232	\$3,116
Business Masters	\$11,781	\$5,890	\$2,945
Nonresident			
Undergraduate	\$17,820	\$8,910	\$4,455
Midwest Student Exchange - Undergraduate	\$12,137	\$6,068	\$3,034
Graduate	\$22,852	\$11,426	\$5,713
Midwest Student Exchange - Graduate	\$15,580	\$7,790	\$3,895
Communication Science & Disorders	\$27,423	\$13,711	\$6,856
Occupational Therapy	\$27,423	\$13,711	\$6,856
Business Masters	\$24,316	\$12,158	\$6,079
Midwest Student Exchange - Business Masters	\$15,580	\$7,790	\$3,895
Resident and Nonresident Students³			
Sheldon B. Lubar School of Business Administration		\$21	\$21
College of Engineering and Applied Science		\$22	\$22
College of Nursing		\$32	\$32
Peck School of the Arts		\$22	\$22
School of Architecture 100 Level Courses		\$12	\$12
School of Architecture 200-800 Level Courses		\$43	\$43

Table C-1 (Continued)

**University of Wisconsin System
2014-15
Tuition Schedule**

	Annual Tuition	Semester Tuition	Summer Tuition ¹
<u>UW-Eau Claire</u>			
Resident			
Undergraduate	\$7,361	\$3,681	\$1,840
Graduate ⁴	\$7,640	\$3,820	\$2,122
Business Masters	\$8,195	\$4,097	\$2,276
Nonresident			
Undergraduate	\$14,934	\$7,467	\$3,734
Return to Wisconsin Program	\$11,466	\$5,733	\$2,867
Midwest Student Exchange - Undergraduate	\$10,511	\$5,255	\$2,628
Graduate ⁴	\$16,771	\$8,386	\$4,659
Midwest Student Exchange - Graduate	\$11,461	\$5,730	\$3,184
Business Masters	\$17,351	\$8,676	\$4,820
Midwest Student Exchange - Business Masters	\$12,015	\$6,007	\$3,337
<u>UW-Green Bay</u>			
Resident			
Undergraduate	\$6,298	\$3,149	\$1,575
Graduate ⁴	\$7,640	\$3,820	\$2,122
Nonresident			
Undergraduate	\$13,871	\$6,936	\$3,468
Return to Wisconsin	\$10,404	\$5,202	\$2,601
Midwest Student Exchange - Undergraduate	\$9,448	\$4,724	\$2,362
Graduate ⁴	\$16,771	\$8,386	\$4,659
Midwest Student Exchange - Graduate	\$11,461	\$5,730	\$3,184
<u>UW-La Crosse</u>			
Resident			
Undergraduate (Enrolled Prior to Fall 2008)	\$6,438	\$3,219	\$1,610
Undergraduate (Enrolled After Fall 2008)	\$7,585	\$3,792	\$1,896
Graduate	\$7,780	\$3,890	\$2,161
Occupational Therapy	\$9,309	\$4,654	\$2,586
Business Masters	\$8,334	\$4,167	\$2,315
Physical Therapy/Physician Assistant	\$9,309	\$4,654	\$2,586
Physical Therapy - Doctoral Program	\$10,387	\$5,193	\$2,597
Nonresident			
Undergraduate (Enrolled Prior to Fall 2008)	\$14,011	\$7,006	\$3,503
Undergraduate (Enrolled After Fall 2008)	\$15,158	\$7,579	\$3,789
Return to Wisconsin (Enrolled Prior to Fall 2008)	\$10,543	\$5,272	\$2,636
Return to Wisconsin (Enrolled After Fall 2008)	\$11,690	\$5,845	\$2,922
Midwest Student Exchange - UG (Prior to Fall 2008)	\$9,588	\$4,794	\$2,397
Midwest Student Exchange - UG (After Fall 2008)	\$10,734	\$5,367	\$2,684
Graduate	\$16,911	\$8,456	\$4,698
Midwest Student Exchange - Graduate	\$11,601	\$5,800	\$3,222
Occupational Therapy	\$20,265	\$10,133	\$5,629
Business Masters	\$17,491	\$8,746	\$4,859
Midwest Student Exchange - Bus Masters	\$12,155	\$6,077	\$3,376
Physical Therapy/Physician Assistant	\$20,265	\$10,133	\$5,629
Physical Therapy - Doctoral Program	\$22,852	\$11,426	\$5,713

Table C-1 (Continued)

**University of Wisconsin System
2014-15
Tuition Schedule**

	Annual Tuition	Semester Tuition	Summer Tuition ¹
<u>UW Oshkosh</u>			
Resident			
Undergraduate	\$6,422	\$3,211	\$1,606
Graduate ⁴	\$7,640	\$3,820	\$2,122
Business Masters	\$8,195	\$4,097	\$2,276
Nonresident			
Undergraduate	\$13,995	\$6,998	\$3,499
Return to Wisconsin Program	\$10,527	\$5,264	\$2,632
Midwest Student Exchange - Undergraduate	\$9,571	\$4,786	\$2,393
Graduate ⁴	\$16,771	\$8,386	\$4,659
Midwest Student Exchange - Graduate	\$11,461	\$5,730	\$3,184
Business Masters	\$17,351	\$8,676	\$4,820
Midwest Student Exchange - Business Masters	\$12,015	\$6,007	\$3,337
<u>UW-Parkside</u>			
Resident			
Undergraduate	\$6,298	\$3,149	\$1,575
Graduate	\$7,640	\$3,820	\$2,122
Business Masters	\$8,195	\$4,097	\$2,276
Nonresident			
Undergraduate	\$13,871	\$6,936	\$3,468
Return to Wisconsin	\$10,404	\$5,202	\$2,601
Midwest Student Exchange - Undergraduate	\$9,448	\$4,724	\$2,362
Graduate	\$16,771	\$8,386	\$4,659
Midwest Student Exchange - Graduate	\$11,461	\$5,730	\$3,184
Business Masters	\$17,351	\$8,676	\$4,820
Midwest Student Exchange - Business Masters	\$12,015	\$6,007	\$3,337
<u>UW-Platteville</u>			
Resident			
Undergraduate	\$6,418	\$3,209	\$1,605
Graduate ⁴	\$7,640	\$3,820	\$2,122
Nonresident			
Undergraduate	\$13,991	\$6,996	\$3,498
Undergraduate Tri-State Initiative	\$10,418	\$5,209	\$2,605
Midwest Student Exchange Program Undergraduate	\$9,567	\$4,784	\$2,392
Graduate ⁴	\$16,771	\$8,386	\$4,659

Table C-1 (Continued)

**University of Wisconsin System
2014-15
Tuition Schedule**

	Annual Tuition	Semester Tuition	Summer Tuition ¹
<u>UW-River Falls</u>			
Resident			
Undergraduate	\$6,428	\$3,214	\$1,607
Graduate ⁴	\$7,640	\$3,820	\$2,122
Master of Clinical Exercise Physiology	\$9,000	\$4,500	\$2,500
Nonresident			
Undergraduate	\$14,001	\$7,001	\$3,500
Return to Wisconsin Program	\$10,534	\$5,267	\$2,633
Midwest Student Exchange Program Undergraduate	\$9,578	\$4,789	\$2,394
Graduate ⁴	\$16,771	\$8,386	\$4,659
Master of Clinical Exercise Physiology	\$9,000	\$4,500	\$2,500
<u>UW-Stevens Point</u>			
Resident			
Undergraduate	\$6,298	\$3,149	\$1,575
Graduate	\$7,640	\$3,820	\$2,122
Collaborative Audiology	\$10,728	\$5,364	\$2,682
Nonresident			
Undergraduate	\$13,871	\$6,936	\$3,468
Return to Wisconsin	\$10,404	\$5,202	\$2,601
Midwest Student Exchange - Undergraduate	\$9,448	\$4,724	\$2,362
Graduate	\$16,771	\$8,386	\$4,659
Midwest Student Exchange - Graduate	\$11,461	\$5,730	\$3,184
Collaborative Audiology	\$24,054	\$12,027	\$6,014
<u>UW-Stout⁵</u>			
Resident			
Undergraduate		\$234	\$234
Graduate		\$367	\$367
Nonresident			
Undergraduate		\$492	\$492
Return to Wisconsin		\$372	\$372
Midwest Student Exchange - Undergraduate		\$345	\$345
Graduate		\$778	\$778
Midwest Student Exchange		\$542	\$542

Table C-1 (Continued)

**University of Wisconsin System
2014-15
Tuition Schedule**

	Annual Tuition	Semester Tuition	Summer Tuition ¹
<u>UW-Superior</u>			
Resident			
Undergraduate	\$6,535	\$3,268	\$1,634
Graduate ⁴	\$7,640	\$3,820	\$2,122
Nonresident			
Undergraduate	\$14,108	\$7,054	\$3,527
Midwest Student Exchange - Undergraduate	\$9,685	\$4,842	\$2,421
Graduate ⁴	\$16,771	\$8,386	\$4,659
Midwest Student Exchange - Graduate	\$11,461	\$5,730	\$3,184
Resident and Nonresident Students³			
Natural Sciences Department		\$12	\$12
<u>UW-Whitewater</u>			
Resident			
Undergraduate	\$6,519	\$3,259	\$1,630
Graduate	\$7,640	\$3,820	\$2,122
Business Masters	\$8,195	\$4,097	\$2,276
Nonresident			
Undergraduate	\$14,092	\$7,046	\$3,523
Return to Wisconsin Program	\$10,624	\$5,312	\$2,656
Midwest Student Exchange - Undergraduate	\$9,668	\$4,834	\$2,417
Graduate	\$16,771	\$8,386	\$4,659
Midwest Student Exchange - Graduate	\$11,461	\$5,730	\$3,184
Business Masters	\$17,351	\$8,676	\$4,820
Midwest Student Exchange - Business Masters	\$12,015	\$6,007	\$3,337
<u>UW Colleges</u>			
Resident			
Undergraduate	\$4,750	\$2,375	\$1,188
Bachelor of Applied Arts and Sciences (BAAS) ⁶		\$262	\$262
Nonresident			
Undergraduate	\$11,734	\$5,867	\$2,934
Bachelor of Applied Arts and Sciences (BAAS) ⁶		\$578	\$578
Midwest Student Exchange	\$7,126	\$3,563	\$1,781

¹Represents tuition for a "full-time" summer session student, which is defined as half of the full-time academic year semester load.

²Includes the full-time MBA, Masters of Accountancy, Global Real Estate Master, and the MS in Applied Security Analysis.

³These per-credit amounts are in addition to the regular tuition for students taking courses in these disciplines.

⁴Graduate students at UW-Eau Claire, UW-Green Bay, UW-Oshkosh, UW-Platteville, UW-River Falls, and UW-Superior pay summer tuition on a per-credit basis.

⁵UW-Stout charges a per-credit tuition rate.

⁶The Bachelor of Applied Arts and Sciences (BAAS) is a degree completion program that charges a per-credit rate. The total tuition charge will not to exceed the plateau rate at the partner institution. The BAAS program offered in partnership with UW-Stout will not exceed the tuition charged by UW-Stout.

Table C-2

**University of Wisconsin System
2014-15
Consolidated Schedule of Tuition and Segregated Fees**

	Tuition		Segregated Fees ¹	Total Tuition and Fees	
	Resident	Nonresident		Resident	Nonresident
Doctoral Universities					
Undergraduate					
UW-Madison	\$9,273	\$25,523	\$1,137	\$10,410	\$26,660
UW-Milwaukee	\$8,091	\$17,820	\$1,300	\$9,391	\$19,119
Graduate					
UW-Madison	\$10,728	\$24,054	\$1,137	\$11,864	\$25,191
UW-Milwaukee	\$10,387	\$22,852	\$1,300	\$11,686	\$24,152
Law	\$20,235	\$38,932	\$1,137	\$21,372	\$40,068
Medicine	\$23,807	\$33,704	\$1,137	\$24,944	\$34,840
Veterinary Medicine	\$17,925	\$24,769	\$1,137	\$19,062	\$25,906
Comprehensive Universities					
Undergraduate					
UW-Eau Claire	\$7,361	\$14,934	\$1,180	\$8,541	\$16,114
UW-Green Bay	\$6,298	\$13,871	\$1,460	\$7,758	\$15,331
UW-La Crosse	\$7,585	\$15,158	\$1,036	\$8,620	\$16,193
UW-Oshkosh	\$6,422	\$13,995	\$1,015	\$7,437	\$15,010
UW-Parkside	\$6,298	\$13,871	\$1,028	\$7,326	\$14,899
UW-Platteville	\$6,418	\$13,991	\$908	\$7,326	\$14,899
UW-River Falls	\$6,428	\$14,001	\$1,176	\$7,604	\$15,177
UW-Stevens Point	\$6,298	\$13,871	\$1,189	\$7,488	\$15,061
UW-Superior	\$6,535	\$14,108	\$1,459	\$7,994	\$15,567
UW-Whitewater	\$6,519	\$14,092	\$923	\$7,442	\$15,015
UW-Stout ²	\$234	\$492	\$34	\$267	\$526
Graduate					
UW-Eau Claire	\$7,640	\$16,771	\$1,180	\$8,820	\$17,951
UW-Green Bay	\$7,640	\$16,771	\$1,460	\$9,100	\$18,231
UW-La Crosse	\$7,780	\$16,911	\$1,036	\$8,816	\$17,947
UW-Oshkosh	\$7,640	\$16,771	\$1,015	\$8,655	\$17,786
UW-Parkside	\$7,640	\$16,771	\$1,028	\$8,668	\$17,799
UW-Platteville	\$7,640	\$16,771	\$908	\$8,548	\$17,679
UW-River Falls	\$7,640	\$16,771	\$1,176	\$8,816	\$17,947
UW-Stevens Point	\$7,640	\$16,771	\$1,189	\$8,830	\$17,961
UW-Superior	\$7,640	\$16,771	\$1,459	\$9,099	\$18,230
UW-Whitewater	\$7,640	\$16,771	\$923	\$8,563	\$17,694
UW-Stout ²	\$367	\$778	\$46	\$413	\$824
UW Colleges					
UW-Baraboo/Sauk	\$4,750	\$11,734	\$429	\$5,179	\$12,163
UW-Barron	\$4,750	\$11,734	\$421	\$5,172	\$12,155
UW-Fond Du Lac	\$4,750	\$11,734	\$442	\$5,193	\$12,176
UW-Fox Valley	\$4,750	\$11,734	\$269	\$5,019	\$12,003
UW-Manitowoc	\$4,750	\$11,734	\$333	\$5,083	\$12,067
UW-Marathon	\$4,750	\$11,734	\$371	\$5,121	\$12,105
UW-Marinette	\$4,750	\$11,734	\$350	\$5,101	\$12,084
UW-Marshfield/Wood	\$4,750	\$11,734	\$359	\$5,109	\$12,093
UW-Richland	\$4,750	\$11,734	\$493	\$5,244	\$12,227
UW-Rock	\$4,750	\$11,734	\$368	\$5,119	\$12,102
UW-Sheboygan	\$4,750	\$11,734	\$354	\$5,105	\$12,088
UW-Washington	\$4,750	\$11,734	\$344	\$5,095	\$12,078
UW-Waukesha	\$4,750	\$11,734	\$352	\$5,102	\$12,086

¹ Excludes textbook rental fees.

² UW-Stout charges per-credit tuition and segregated fees. The E-Stout fee is not included.

Tuition and segregated fee rates shown in this table have been rounded to the dollar. Campus fee schedules and student billing statements will include actual rates that will be within a dollar of these rates.

TABLE C-3

**UNIVERSITY OF WISCONSIN SYSTEM
2014-15 CONSOLIDATED SCHEDULE OF TUITION, SEGREGATED FEES, AND ROOM AND BOARD**
Reflecting the Typical Costs of a Resident Freshman Living on Campus
Doctoral and Comprehensive Universities

Campus	FY14 Tuition	FY15 Tuition	Change	FY14 Seg Fee	FY15 Seg Fee	Change	FY14 Room Rate	FY15 Room Rate	Change	FY14 Meal Plan	FY15 Meal Plan	Change	FY14 Total	FY15 Total	Total Increase	Total % Increase	# of Room Contracts	# of Meal Plans	Fall Headcount
Madison	9,273	9,273	0	1,130	1,137	7	5,384	5,546	162	2,903	3,000	97	18,690	18,956	266	1.4%	7,470	7,470	43,312
Milwaukee	8,091	8,091	0	1,209	1,300	91	5,170	5,170	0	3,666	3,724	58	18,136	18,285	149	0.8%	2,264	3,269	27,813
Eau Claire	7,361	7,361	0	1,146	1,180	34	3,415	3,655	240	3,050	3,120	70	14,972	15,316	344	2.3%	3,565	3,729	10,775
Green Bay	6,298	6,298	0	1,378	1,460	82	4,000	4,000	0	2,200	2,200	0	13,876	13,958	82	0.6%	493	709	6,444
La Crosse (1)	7,585	7,585	0	1,010	1,036	25	3,500	3,500	0	2,450	2,410	(40)	14,545	14,531	(15)	-0.1%	3,387	4,573	10,379
Oshkosh	6,422	6,422	0	979	1,015	36	3,864	4,016	152	2,596	2,686	90	13,861	14,139	278	2.0%	3,011	3,761	13,902
Parkside	6,298	6,298	0	1,018	1,028	10	4,276	4,320	44	2,296	2,376	80	13,888	14,022	134	1.0%	763	1,236	4,617
Platteville	6,418	6,418	0	901	908	7	3,700	3,890	190	3,070	3,160	90	14,089	14,376	287	2.0%	3,506	3,855	7,525
River Falls	6,428	6,428	0	1,149	1,176	26	3,879	3,995	116	2,319	2,389	70	13,775	13,988	212	1.5%	2,239	2,786	6,173
Stevens Point	6,298	6,298	0	1,109	1,189	80	3,588	3,660	72	2,650	2,730	80	13,645	13,877	232	1.7%	3,388	2,966	9,352
Stout (2)	6,687	6,687	0	962	1,010	47	3,750	3,890	140	2,484	2,544	60	13,883	14,131	247	1.8%	2,941	3,028	9,243
Superior	6,535	6,535	0	1,411	1,459	48	3,360	3,595	235	2,420	2,490	70	13,726	14,079	353	2.6%	856	675	2,200
Whitewater	6,519	6,519	0	906	923	17	3,600	3,744	144	2,300	2,400	100	13,325	13,586	261	2.0%	4,044	4,166	10,698
Average	6,939	6,939	0	1,101	1,140	39	3,960	4,075	115	2,646	2,710	63	14,647	14,865	218	1.5%	37,927	42,223	162,433

(1) The UW-La Crosse tuition rate is for students starting at UW-La Crosse in Fall 2008 or later. Students starting Fall 2008 or later pay a higher rate as part of the Growth, Quality, and Access differential tuition program.

(2) UW-Stout is the only UW institution to charge a per-credit tuition rate. The full-time tuition rate shown is the per-credit rate multiplied by the average full-time, resident, undergraduate credit load in Fall 2013 (14.3 credits per semester). The actual tuition increase paid by a student will vary based on the number of credits taken.

**UNIVERSITY OF WISCONSIN SYSTEM
2014-15 CONSOLIDATED SCHEDULE OF TUITION, SEGREGATED FEES, AND ROOM AND BOARD**
Reflecting the Typical Costs of a Resident Freshman Living on Campus
UW Colleges

Campus	FY14 Tuition	FY15 Tuition	Change	FY14 Seg Fee	FY15 Seg Fee	Change	FY14 Room Rate	FY15 Room Rate	Change	FY14 Meal Plan	FY15 Meal Plan	Change	FY14 Total	FY15 Total	Total Increase	Total % Increase	# of Room Contracts	# of Meal Plans	Fall Headcount
Baraboo	4,750	4,750	0	409	429	20							5,159	5,179	20	0.4%			
Barron	4,750	4,750	0	411	421	11							5,161	5,171	11	0.2%			
Fond du Lac	4,750	4,750	0	423	442	19							5,173	5,192	19	0.4%			
Fox Valley	4,750	4,750	0	275	269	(6)							5,025	5,019	(6)	-0.1%			
Manitowoc	4,750	4,750	0	324	333	9							5,074	5,083	9	0.2%			
Marathon	4,750	4,750	0	365	371	6	2,949	2,949	0	1,717	1,772	55	9,781	9,842	61	0.6%	140	140	1,250
Marmette	4,750	4,750	0	345	350	5	3,550	3,900	350	-	-	-	8,645	9,000	355	4.1%	47	-	488
Marshfield	4,750	4,750	0	374	359	(15)							5,124	5,109	(15)	-0.3%			
Richland	4,750	4,750	0	429	493	64							5,179	5,243	64	1.2%			
Rock City	4,750	4,750	0	358	368	10							5,108	5,118	10	0.2%			
Sheboygan	4,750	4,750	0	346	354	8							5,096	5,104	8	0.2%			
Washington	4,750	4,750	0	344	344	0							5,094	5,094	0	0.0%			
Wauskesha	4,750	4,750	0	342	352	10							5,092	5,102	10	0.2%			
Average	4,750	4,750	0	365	376	11	3,250	3,425	175	859	886	28	5,747	5,789	42	0.6%	187	140	1,738

UW System Tuition Refund Policy and Schedule

Refunds shall be made in accordance with Section Q. Refunds/Withdrawals/Drops and Attachment C of the Financial and Administrative Policy F44.

Q. Refunds/Withdrawals/Drops

UW System institutions are responsible for complying with federal regulations governing participation in the student financial assistance programs authorized under Title IV of the Higher Education Act of 1965, as amended. To the extent that these regulations require a larger refund to federal funding sources than the amount specified by the refund policy stipulated below, the student will be responsible for the difference.

For refund, withdrawal, drop/adds and late payment purposes, the first session week is defined to end as of the close of regular business on Friday of the first full calendar week or, at the institution's option, after five class days.

Up to the end of the second session week (as institutionally defined) or the end of the 10th day of class, refunds for any credit reduction shall be at 100 percent (less the optional withdrawal fee). During the third and fourth session week, the refund shall be reduced to 50 percent and after the fourth session week, there shall be no refunds of tuition. At the institution's option, a flat add/drop fee as approved by the Vice President for Business and Finance may be assessed after the 100 percent refund period to cover administrative costs. The fee shall be deposited to Fund 128.

The burden of proof in determining the date of withdrawal/drop shall be on the student. The same refund schedule shall apply to both withdrawals and class drops. During the 100 percent refund period, a student who adds and drops credits of concurrently offered classes within the same session week shall be assessed additional fees or receive a refund based on the net result of those adds and drops. After the 100 percent refund period, students will be assessed for all adds and drops. If a part-time student only adds credits during the session week, the credits should be assessed at the full per-credit rate disregarding any previous refunds. Undergraduate students who take 12 through 18 credits and graduate students should not pay more than full-time student fees. Undergraduates who take more than 18 credits shall have the refund schedule applied to those credits which exceed the 18 credit plateau. Exceptions to this provision must have the prior approval of the Vice President for Business and Finance or designee.

In those instances in which a student can document nonattendance at the institution after having enrolled in one or more courses, the student shall be assessed fees equal to 20 percent of the original fees due, reduced to resident rates, plus the late payment fee.

The refund policy may be adjusted for differences in starting dates and session lengths. Exceptions may be made, at the institution's option, for changing sections within a course.

At the institution's option, a withdrawal fee not to exceed \$50 may be assessed during the first session week and up to \$100 during the second session week. The withdrawal fee shall be deposited to Fund 128 and used to support the fee collection operations and defray the cost of processing withdrawals.

D. AUXILIARY OPERATIONS

2014-15 AUXILIARY RATES

Auxiliary operations are self-supporting programs whose primary purpose is to provide services to the students (e.g., residence halls, student centers/unions, student health clinics, bookstores) and whose secondary purpose is to provide services to staff (e.g., parking, clinics, conferences, printing and duplicating services), and occasionally the general public. User fees, segregated fees, merchandise sales, and interest earnings generate revenues for auxiliary operations, and the operations are allowed to maintain reserves with funds used for new facilities, remodeling/additions, deferred maintenance, high cost equipment, debt service obligations, and to ensure adequate funding for current operations. Students participate in the programming and budgeting process through institutional Segregated University Fee Allocations Committees (SUFACs).

Based on direction from the Business, Finance, and Audit Committee at the December 9, 2010 Board of Regents meeting, increases in major auxiliary rates are subject to a reporting threshold equal to the 3-year rolling average change in Wisconsin Disposable Income Per Capita or 3.0 percent, whichever is greater (3.0 percent for 2014-15). Institutions with rate increases below that threshold have reduced annual budget paperwork and those above must provide detailed reporting on their rate increases. The threshold applies separately to the following major auxiliary categories: Segregated Fees (in total), Room and Board rates, and Textbook Rental rates.

SEGREGATED FEES

The average segregated fee increase (excluding UW Colleges) is \$39 (3.6 percent); institutional rates range from \$908 to \$1,460 with changes ranging from \$7 to \$91 (0.6 percent to 7.5 percent).

UW Colleges average segregated fee increase is \$11 (3.0 percent); institutional rates range from \$269 to \$493 with changes ranging from -\$15 to \$64 (-4.0 percent to 15.0 percent).

Table D-1 shows the 2014-15 total segregated fee, percent increase, and dollar change for each of the four year institutions. Table D-3 provides an explanation for the top five four-year institutions above the 3.0 percent threshold and the UW Colleges institutions whose rates increased more than the threshold. Table D-3 also identifies the portion of the rates that are associated with major projects and lists the rates for the remaining institutions.

Factors influencing the segregated fee increases include the need to maintain services during changing enrollments, increasing compensation costs, student initiated programming, maintenance projects, and major projects.

ROOM AND BOARD

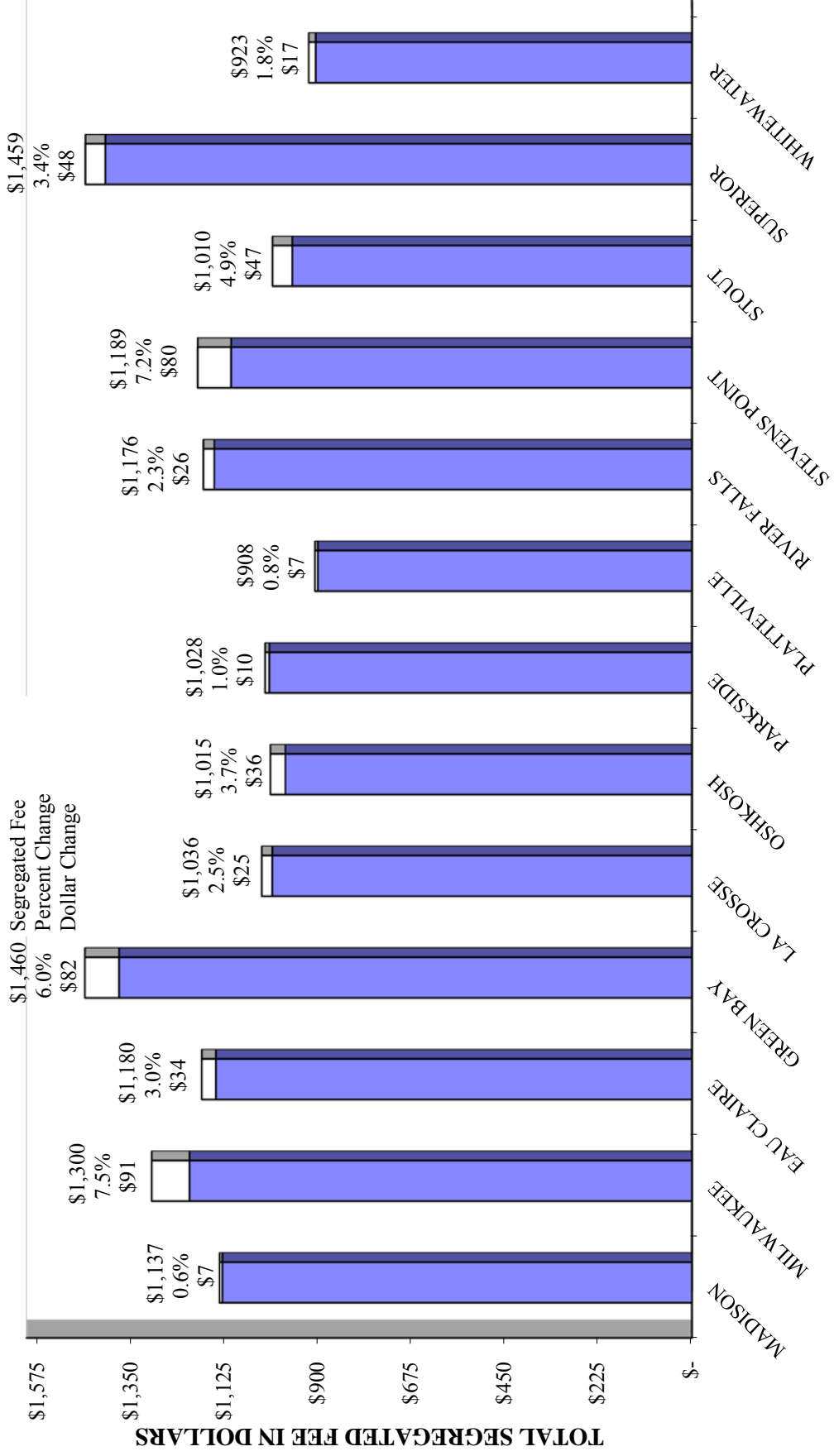
The average most popular room and board rate increase (excluding UW Colleges) is \$178 (2.7 percent); institutional rates range from \$5,910 to \$8,894 with changes ranging from -\$40 to \$310 (-0.7 percent to 4.8 percent).

Table D-2 shows the 2014-15 most popular room and board rates, percent increase, and dollar change for each of the four-year institutions. Table D-4 provides an explanation for the top five four-year institutions above the 3.0 percent threshold and lists the rates for the remaining institutions, including the two UW Colleges that offer room and board.

Factors influencing the room and board increases include debt service, renovation and maintenance projects, vendor contract rate increases, and increasing compensation costs.

Table D-5 summarizes the 2014-15 textbook rental rates and provides an explanation for the two institutions whose rates are increasing more than the 3% threshold.

TABLE D-1
University of Wisconsin System
2014-15 Academic Year Segregated Fees

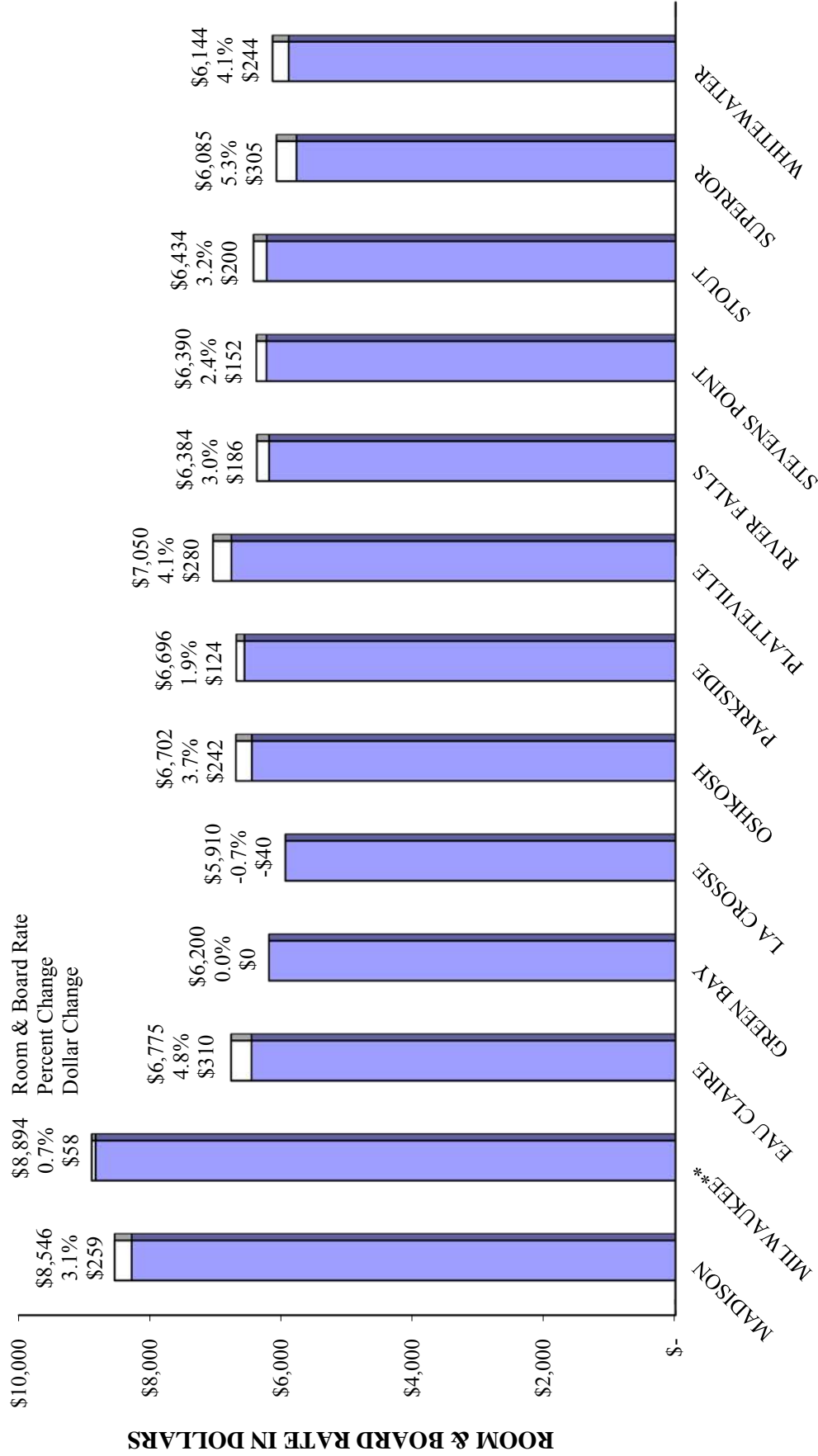


*For additional information, see Table D-3

**Divide by two for semester rates



TABLE D-2
University of Wisconsin System
2014-15 Academic Year Room and Board Rates



*For additional information, see Table D-4

**Includes \$40/year Sandburg Hall Admin. Council Fee

■ 2013-14 Rate □ 2014-15 Increase

TABLE D-3
University of Wisconsin System
2014-15 Academic Year Segregated Fee Explanations
Top Five Four-Year Institutions Over the Threshold

<u>Institution</u>	<u>2013-14 Rate</u>	<u>2014-15 Rate</u>	<u>Increase</u>	<u>% Change</u>	<u>Explanation</u>
Milwaukee					
- Operations	\$1,209.10	\$1,299.70	\$90.60	7.5%	The \$91 increase in Operations includes \$77 to maintain services to students due to projected enrollment decreases of 3.6% from 2013-14 to 2014-15. \$39 will be used to reduce the structural deficit in the Intercollegiate Athletics, and \$14 will support the Children's Center move to the Northwest Quadrant with additional operational and facility costs. \$16 will be used to provide improved oversight and leadership in student programming at the Union. There is a decrease of \$86 due to base expense reductions and to better align reserve balance with operational needs.
- Major Projects	\$1,112.80	\$1,203.40	\$90.60	8.1%	
- Major Projects	\$96.30	\$96.30	\$0.00	0.0%	
Stevens Point					
- Operations	\$1,109.20	\$1,189.34	\$80.14	7.2%	The \$30 increase in Operations includes \$20 for salary and fringe benefit increases, a Marketing Specialist, and three graduate assistants, as well as increased operational costs at the Union. An increase of \$7 requested by SUFAC for University Health will better align reserve balances with operational needs.
- Major Projects	\$870.20	\$900.34	\$30.14	3.5%	
- Major Projects	\$239.00	\$289.00	\$50.00	20.9%	The \$50 increase in Major Projects is for a Health and Wellness Facility that was approved by Student Referendum in April, 2014. The fee will increase to \$125 in 2015-16, and \$275 in 2016-17 which will remain through the life of the bond. Currently, it is anticipated the facility will be on-line in 2017-18.
Green Bay					
- Operations	\$1,378.00	\$1,460.00	\$82.00	6.0%	The \$62 increase in Operations includes \$128 to maintain services to students as a result of enrollment decreases of nearly 400 undergraduate FTE through 2014-15. This increase is being offset with a decrease of \$58 utilizing reserve balances and \$8 which will result in reduced programming.
- Major Projects	\$1,205.26	\$1,267.63	\$62.37	5.2%	
- Major Projects	\$172.74	\$192.37	\$19.63	11.4%	The \$20 increase in Major Projects is for debt service associated with the Kress Events Center due to enrollment decreases.
Stout					
- Operations	\$962.40	\$1,009.80	\$47.40	4.9%	The \$47 increase in Operations includes \$20 for student-supported maintenance of the athletics and recreation facilities which will include items such as door replacements, bleacher and multipurpose room repairs, and repairs to the Williams Stadium stands and cement. \$11 of the increase is for a new student-initiated green fee for campus-wide sustainability projects, and \$5 of the increase will be used in Health Services to hire medical staff and assist in third-party billing operations on campus.
- Major Projects	\$780.43	\$827.83	\$47.40	6.1%	
- Major Projects	\$181.97	\$181.97	\$0.00	0.0%	
Oshkosh					
- Operations	\$979.00	\$1,015.00	\$36.00	3.7%	The \$36 increase is primarily related to a student approved one-time \$28 increase for turf replacement at the Oshkosh Sports Complex. Other increases include \$6 for increased compensation costs, and \$4 for student initiated programming including new student organizations and intramural programs, new transit routes, and increased Athletics team travel costs. There is also a decrease in the fee for the Student Union due to programming modifications.
- Major Projects	\$766.80	\$802.80	\$36.00	4.7%	
- Major Projects	\$212.20	\$212.20	\$0.00	0.0%	

TABLE D-3
University of Wisconsin System
2014-15 Academic Year Segregated Fee Explanations
Two-Year Institutions Over the Threshold

<u>Institution</u>	<u>2013-14 Rate</u>	<u>2014-15 Rate</u>	<u>Increase</u>	<u>% Change</u>	<u>Narrative</u>
Richland	\$428.92	\$493.38	\$64.46	15.0%	The \$65 increase includes \$53 for a student-initiated increase for the writing center which includes the addition of a professional tutor. \$6 is for a student-initiated increase of services including additional support from a Student Activities Coordinator. \$10 will maintain services to students as a result of enrollments projected to decrease by more than 100 students. There is a decrease of \$5 to better align reserve balances with operational needs.
Baraboo	\$408.64	\$428.86	\$20.22	4.9%	The \$20 increase will be used for a student-initiated increase in mental health counseling hours.
Fond du Lac	\$423.38	\$442.40	\$19.02	4.5%	The \$19 increase includes \$10 for a student-allocated increase to bring resources for women's basketball in line with men's basketball. \$8 of the increase is to offset an anticipated decrease in concessions revenue for Athletics.

TABLE D-3
University of Wisconsin System
2014-15 Academic Year Segregated Fee Changes
Four-Year Institutions not Previously Reported

<u>Institution</u>	<u>2013-14 Rate</u>	<u>2014-15 Rate</u>	<u>Increase</u>	<u>% Change</u>
Madison	\$1,130.08	\$1,136.88	\$6.80	0.6%
- Operations	\$898.00	\$892.80	-\$5.20	-0.6%
- Major Projects	\$232.08	\$244.08	\$12.00	5.2%
Eau Claire	\$1,145.68	\$1,179.68	\$34.00	3.0%
- Operations	\$802.33	\$835.67	\$33.34	4.2%
- Major Projects	\$343.35	\$344.01	\$0.66	0.2%
La Crosse	\$1,010.39	\$1,035.70	\$25.31	2.5%
- Operations	\$872.81	\$878.12	\$5.31	0.6%
- Major Projects	\$137.58	\$157.58	\$20.00	14.5%
Parkside	\$1,017.60	\$1,027.68	\$10.08	1.0%
- Operations	\$541.77	\$554.43	\$12.66	2.3%
- Major Projects	\$475.83	\$473.25	-\$2.58	-0.5%
Platteville	\$901.00	\$908.00	\$7.00	0.8%
- Operations	\$704.00	\$711.00	\$7.00	1.0%
- Major Projects	\$197.00	\$197.00	\$0.00	0.0%
River Falls	\$1,149.44	\$1,175.73	\$26.29	2.3%
- Operations	\$800.44	\$826.73	\$26.29	3.3%
- Major Projects	\$349.00	\$349.00	\$0.00	0.0%
Superior	\$1,410.82	\$1,458.71	\$47.89	3.4%
- Operations	\$862.82	\$910.71	\$47.89	5.6%
- Major Projects	\$548.00	\$548.00	\$0.00	0.0%
Whitewater	\$906.32	\$922.93	\$16.61	1.8%
- Operations	\$697.88	\$714.47	\$16.59	2.4%
- Major Projects	\$208.44	\$208.46	\$0.02	0.0%

TABLE D-3
University of Wisconsin System
2014-15 Academic Year Segregated Fee Changes
Two-Year Institutions not Previously Reported

<u>Institution</u>	<u>2013-14 Rate</u>	<u>2014-15 Rate</u>	<u>Increase</u>	<u>% Change</u>
Barron	\$410.90	\$421.40	\$10.50	2.6%
Fox Valley	\$275.10	\$268.58	-\$6.52	-2.4%
Manitowoc	\$323.70	\$332.98	\$9.28	2.9%
Marathon	\$364.84	\$370.62	\$5.78	1.6%
Marinette	\$345.26	\$350.18	\$4.92	1.4%
Marshfield	\$373.74	\$358.80	-\$14.94	-4.0%
Rock	\$358.32	\$368.18	\$9.86	2.8%
Sheboygan	\$345.92	\$354.22	\$8.30	2.4%
Washington	\$344.34	\$344.34	\$0.00	0.0%
Waukesha	\$341.56	\$351.82	\$10.26	3.0%

TABLE D-4
2014-15 Academic Year Room and Board Explanations
Top Five Four-Year Institutions Over the Threshold

Institution	2013-14 Rate	2014-15 Rate	Increase	% Change	Explanation
UW-Superior	\$5,780	\$6,085	\$305	5.3%	The \$235 increase in room rates includes \$225 to pay for debt service related to the Ross and Hawkes Halls renovation projects, and \$10 for increased compensation costs for Residence Hall staff.
- Residence Halls	\$3,360	\$3,595	\$235	7.0%	
- Meal Plans	\$2,420	\$2,490	\$70	2.9%	The \$70 increase in meal plans includes \$48 due to the increase in contract costs, and \$22 for inflationary and overhead increases.
UW-Eau Claire	\$6,465	\$6,775	\$310	4.8%	The \$240 increase in room rates includes \$132 for anticipated debt service toward the building of 2 new residence halls as enumerated in the 2013-15 Capital budget. \$98 of the increase is for future renovations to Towers Hall and Governors Hall, as well as maintenance and renovations for additional housing capacity. \$10 of the increase will pay for furnishings in new residence halls and regular maintenance in other buildings.
- Residence Halls	\$3,415	\$3,655	\$240	7.0%	
- Meal Plans	\$3,050	\$3,120	\$70	2.3%	The \$70 increase in meal plans includes \$46 due to the increase in food and contract costs. \$17 will be used for new equipment and repairs for the food service operation and \$7 is for additional compensation costs.
UW-Platteville	\$6,770	\$7,050	\$280	4.1%	The \$190 increase in room rates includes \$150 to pay for ongoing costs of the new Bridgeway Commons building's lease. \$27 of the room rate increase is to pay for maintenance improvements across campus housing. \$13 of the increase will pay for furniture replacements at Hugunin Hall.
- Residence Halls	\$3,700	\$3,890	\$190	5.1%	
- Meal Plans	\$3,070	\$3,160	\$90	2.9%	The \$90 increase in meal plans includes \$64 for increased compensation costs. \$23 of the increase will pay for higher food costs, and \$3 of the increase will pay for higher utility and overhead costs.
UW-Whitewater	\$5,900	\$6,144	\$244	4.1%	The \$144 increase in room rates includes \$135 for bonding and furniture costs associated with the West Campus Development project. The remaining \$9 of the increase will be used for an additional custodial position and increased operating costs.
- Residence Halls	\$3,600	\$3,744	\$144	4.0%	
- Meal Plans	\$2,300	\$2,400	\$100	4.3%	Due to a reporting error in 2013-14, an incorrect rate of \$2,300 was provided to, and approved by, the Board of Regents for the 14-meal plan (the plan that requires \$50/semester in dining dollars that was not added to the 2013-14 rate). The intent was to increase the rate by \$70 to \$2,400 in 2013-14 and hold that rate steady in 2014-15. Instead, the rate as approved by the Board of Regents shows a decrease of \$30 in 2013-14 and a subsequent increase in 2014-15 of \$100, which results in the same total increase over the two years of \$70.
					The rate published on the campus website and charged to students for the 14-meal plan was the \$2,400 rate. In response to charging the higher rate in 2013-14, all students who have meal plans where the dining dollars are required as part of the plan have been refunded the \$50/semester amount.
UW-Oshkosh	\$6,460	\$6,702	\$242	3.7%	The \$152 increase in room rates includes \$70 to provide cash and debt service toward the renovation of Fletcher Hall. \$50 of the increase will be used to update computer labs in the residence halls and renovate the office space for the Management Information Office, who provide IT services to those in the residence halls, and \$17 of the room rate increase will be used for administrative cost increases such as administrative systems and utilities.
- Residence Halls	\$3,864	\$4,016	\$152	3.9%	
- Meal Plans	\$2,596	\$2,686	\$90	3.5%	The \$90 increase in meal plans includes \$75 to pay for maintenance and capital improvements such as concept changes in the dining hall, elevator replacements, and dishroom repairs. \$5 will be used for increasing compensation and utility costs and \$2 is the result of meal plan modifications and costs.

TABLE D-4
University of Wisconsin System
2014-15 Academic Year Room and Board Explanations
Institutions not Previously Reported

<u>Institution</u>	<u>2013-14 Rate</u>	<u>2014-15 Rate</u>	<u>Increase</u>	<u>% Change</u>
Madison	\$8,287	\$8,546	\$259	3.1%
- Residence Halls	\$5,384	\$5,546	\$162	3.0%
- Meal Plans	\$2,903	\$3,000	\$97	3.3%
Milwaukee	\$8,836	\$8,894	\$58	0.7%
- Residence Halls	\$5,170	\$5,170	\$0	0.0%
- Meal Plans	\$3,666	\$3,724	\$58	1.6%
Green Bay	\$6,200	\$6,200	\$0	0.0%
- Residence Halls	\$4,000	\$4,000	\$0	0.0%
- Meal Plans	\$2,200	\$2,200	\$0	0.0%
La Crosse	\$5,950	\$5,910	-\$40	-0.7%
- Residence Halls	\$3,500	\$3,500	\$0	0.0%
- Meal Plans	\$2,450	\$2,410	-\$40	-1.6%
Parkside	\$6,572	\$6,696	\$124	1.9%
- Residence Halls	\$4,276	\$4,320	\$44	1.0%
- Meal Plans	\$2,296	\$2,376	\$80	3.5%
River Falls	\$6,198	\$6,384	\$186	3.0%
- Residence Halls	\$3,879	\$3,995	\$116	3.0%
- Meal Plans	\$2,319	\$2,389	\$70	3.0%
Stevens Point	\$6,238	\$6,390	\$152	2.4%
- Residence Halls	\$3,588	\$3,660	\$72	2.0%
- Meal Plans	\$2,650	\$2,730	\$80	3.0%
Stout	\$6,234	\$6,434	\$200	3.2%
- Residence Halls	\$3,750	\$3,890	\$140	3.7%
- Meal Plans	\$2,484	\$2,544	\$60	2.4%
Colleges (Marathon)	\$4,666	\$4,721	\$55	1.2%
- Residence Halls	\$2,949	\$2,949	\$0	0.0%
- Meal Plans	\$1,717	\$1,772	\$55	3.2%
Colleges (Marinette)	\$3,550	\$3,900	\$350	9.9%
- Residence Halls	\$3,550	\$3,900	\$350	9.9%
- Meal Plans	\$0	\$0	\$0	0.0%

TABLE D-5
University of Wisconsin System
2014-15 Academic Year Textbook Rental Rates

<u>Institution</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Change</u>	<u>% Change</u>
Eau Claire	\$202.80	\$202.80	\$0.00	0.0%
La Crosse	\$173.92	\$173.92	\$0.00	0.0%
Platteville	\$165.00	\$165.00	\$0.00	0.0%
River Falls	\$143.30	\$147.60	\$4.30	3.0%
Stevens Point	\$170.40	\$181.20	\$10.80	6.3%
Stout (based on 30 credits)	\$181.80	\$190.80	\$9.00	5.0%
Whitewater	\$153.12	\$157.78	\$4.66	3.0%
<u>UW Colleges</u>				
Barron*	\$200.00	\$0.00	-\$200.00	-100.0%
Manitowoc	\$240.00	\$240.00	\$0.00	0.0%
Marshfield*	\$250.00	\$0.00	-\$250.00	-100.0%
Richland*	\$200.00	\$0.00	-\$200.00	-100.0%

*Barron, Marshfield, and Richland will end their textbook rental programs in for 2014-15 and move to a multi-College contract for books.

Explanation of Textbook Rental Increases that Exceed the Threshold

Stevens Point: The increase of \$10.80 is part of a two-year increase that began in 2013-14 due to increased textbook prices, continued implementation of Stevens Point's General Education requirements, and the increasing use of adjunct faculty to replace retiring faculty.

Stout: The increase of \$9 is a result of the institution responding to student requests and using more E-texts as opposed to physical textbooks.

**APPENDIX A. SUMMARY OF DIFFERENTIAL
TUITION PROGRAMS**

UW System Differential Tuition by Institution – May 2014

Institution	Tuition Program	Description	Pricing	Annual Increase
UW- Madison	School of Business - Undergraduate	Implemented Fall 2007. The differential rate applies to all undergraduate students enrolled in the Bachelor of Business Administration (BBA) major and Certificate in Business (CIB) program. The differential will be reviewed by the campus and students after the 2011-12 academic year.	BBA tuition increased by \$500 per semester (\$1,000 per year). CIB tuition increased by \$150 per semester (\$300 per year).	None
	School of Engineering – Undergraduate Differential Tuition	The differential applies to all undergraduate students enrolled in the Engineering major beginning in Fall 2008. The differential increases the number of faculty, expands student services, and funds new programs. The College of Engineering committed to raising funds for need-based financial aid.	The differential is \$700 per semester (\$1,400 per year).	None
	The Madison Initiative for Undergraduates	Approved in May 2009. The differential applies to all undergraduate students. The differential will improve quality by increasing student access to key courses and majors; introducing curricular and pedagogical change; improving vital student services; and enhancing access and affordability. The Initiative will add faculty and instructional support while increasing need-based financial aid. Students from families with an adjusted gross income of \$80,000 or less and with unmet financial need will be held harmless from the differential increase.	The differential is \$1,000 for residents and \$3,000 for nonresidents.	None

Differential Tuition (continued)

Institution	Tuition Program	Description	Pricing	Annual Increase
UW- Milwaukee	Peck School of the Arts - Undergraduate	Implemented Fall 2004. Differential rate applies to all undergraduate courses provided by the Peck School of the Arts, with the exception of eight 100-level General Education Requirement courses.	The differential is \$21.80 per credit in 2014-15.	None
	College of Engineering and Applied Science – Undergraduate and Graduate	Implemented Fall 2004. Applies to all undergraduate and graduate courses provided by the college.	The differential is \$21.63 per credit in 2014-15.	None
	Sheldon B. Lubar School of Business Administration – Undergraduate	Implemented Fall 2004. Differential rate applies to all 200- to 600-level courses provided by the School.	The differential is \$21.22 per credit in 2014-15.	None
	College of Nursing – Undergraduate	Implemented Fall 2004. Applies to all undergraduates enrolled in clinical major courses within the College.	The differential is \$31.52 per credit in 2014-15.	None
	School of Architecture and Urban Planning (SARUP) – Undergraduate and Graduate	Implemented Fall 2006. Supports a desktop computer workstation program with enhanced support services for architecture students.	\$11.55 per credit for all Department of Architecture courses and an additional \$31.45 per credit (\$43 per credit total) for all courses at the 200 through 800 levels.	May increase by 5% annually
UW-Eau Claire	The Blugold Commitment - Undergraduate	In 2010, UW-Eau Claire expanded their existing differential in support of the Blugold Commitment – a commitment to extraordinary learning, affordable education, and globally prepared graduates from Wisconsin. The differential supports high-impact practices, additional faculty, and financial aid.	For full-time resident and nonresident undergraduate students, the differential is \$1,063 per year in 2014-15. The Board-approved increase to \$1,363 per year in Fall 2013 was prevented by the tuition freeze.	None

Differential Tuition (continued)

Institution	Tuition Program	Description	Pricing	Annual Increase
UW- La Crosse	Academic Excellence Initiatives – Undergraduate and Graduate	Implemented Fall 2003 and reviewed in 2010. The differential provides financial support for academic advising, diversity initiatives, undergraduate research, and international education. The differential must be merged with the Growth, Quality, and Access differential in 2013.	The rate is \$69.96 per semester in Fall 2014. The Board-approved increase to \$74.16 per semester in Fall 2013 was prevented by the tuition freeze.	None
	Growth, Quality, and Access - Undergraduate	Approved by the Board of Regents in 2007. The differential does not apply to students enrolled before Fall 2008. The differential is used to hire additional faculty and staff and to purchase instructional supplies and equipment.	The differential is \$573.24 per semester (\$1,146.48 per year) in 2014-15.	Increase will be sufficient to cover salary and fringe increases and is not expected to be larger than the percent increase in resident undergraduate tuition.
UW Oshkosh	Oshkosh Personal Development Compact – Undergraduate	Implemented Fall 2003 to enhance assessment, advising, co-curricular involvement, and emotional wellness. Emphasis is placed on student retention, reduced time to graduation, and increased graduation rates.	The undergraduate tuition differential is \$61.92 per semester (\$123.84 per year) in 2014-15.	None
	Regional Enrollment Plan – Undergraduate	Implemented Fall 2005. Offers a differential tuition rate to nonresident, undergraduate students from Illinois and Iowa who enroll in fields that address the workforce needs of both new and established Wisconsin businesses.	Eligible students will be charged the resident tuition rate plus a premium of \$4,400 per year.	After Fall 2010, the premium may increase up to the resident undergraduate tuition rate.
UW- Platteville	Academic and Support Services – Undergraduate	Approved in April 2008. The differential expands student services (e.g., Writing Center and Tutoring Center), supports additional mental health staff, funds career services staff, and provides financial support to students completing their senior capstone project.	Differential tuition will be 1.9% of the resident undergraduate tuition rate for all undergraduates. In 2014-15, this is \$59.88 per semester (\$119.76 per year).	As a percent of tuition, the differential increases with tuition

Differential Tuition (continued)

Institution	Tuition Program	Description	Pricing	Annual Increase
UW-River Falls	The Falcon Promise - Undergraduate	This institution-wide differential was initially implemented in Fall 2007 and was reviewed in 2011. The Falcon Promise supports enhanced library services, a testing center, tutoring services, undergraduate research and engagement opportunities, learning space upgrades, and the Falcon Scholars financial aid program.	The differential is \$65 per semester (\$130 per year). The Board-approved increase to \$160 per year in Fall 2013 was prevented by the tuition freeze.	None
UW-Stout	Customized Instruction	Implemented Fall 1999. Provides tuition flexibility to determine and charge market rates for customized programs, certificates, and courses to meet the needs of business and industry. Courses will be typically provided in alternative time frames (i.e., summer, evenings, and/or weekends.)	Market tuition rates will vary by program.	Variable based on market rates
	Access to Learning – Undergraduate and Graduate	Implemented Fall 1999. The differential tuition provides access to active learning programs that promote critical and creative thinking abilities in students. The differential provides expanded access to campus laboratories, cooperative education programs, field trips, and instructional materials.	Both residents and nonresidents pay the same differential tuition amount, which equals 5% of undergraduate and graduate tuition. In 2014-15, this was \$11.13 per credit for undergraduates and \$17.50 per credit for graduates.	As a percent of tuition, the differential increases with tuition

Differential Tuition (continued)

Institution	Tuition Program	Description	Pricing	Annual Increase
UW-Superior	The Superior Experience - Undergraduate	First approved in 2003. The Superior Experience supports technology for Swenson Hall, Jim Dan Hill Library acquisitions, and Career Services.	All undergraduate students are assessed an additional \$119 per semester (\$237 per year). The differential fee is prorated for part-time students.	None
UW-Superior	Natural Science Per-Credit Differential – Undergraduate	Implemented in Fall 2011. The per-credit differential on Department of Natural Sciences courses will support laboratory equipment, field trips, student assistants, and capstone research projects. The differential will replace all special course fees in the Department of Natural Sciences.	Undergraduate tuition increased by \$12.00 per credit on courses offered in the Department of Natural Sciences.	None
UW-Whitewater	Advising and Integrated Freshman Experience Program – Undergraduate	Implemented Fall 2002 to promote continual student success through a multilevel advising model and an integrated freshman experience program.	Undergraduate tuition increases by an amount equal to 3.5% of the resident undergraduate tuition rate. In 2014-15, this is \$110.28 per semester (\$220.56 per year).	As a percent of tuition, the differential increases with tuition