



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

The following budget planning assumptions are to be used to complete the FY2022-23 budget. These assumptions will be updated as more information becomes available from UW System Office of Budget Planning, UW-La Crosse campus cost centers, and the State of Wisconsin.

1. GPR Budget Deadlines

- a. Colleges Only:
 - i. Deans should plan to request the target replacement salary for known vacated (retirement or resignation) positions during the budget development process (prior to March 1st) so the newly approved salary can be reflected in the FY23 Redbook.
- b. Non-College GPR Units: All other budget requests for S&E and personnel changes are due to the Budget Office by March 1st, or prior to your scheduled budget hearing, if applicable.
- c. GPR Budget hearings, for applicable units, will be scheduled within the February-March timeframe.

2. 2022-23 Tuition and Student Fees

UW System and the State Legislature continues to remain focused on the cost of attendance for students at the UW System campuses. UWL will be maintaining 0% increases to all tuition types, and student fees, except for externally mandated fee increases. Student fees, including special course fees cannot be increased to offset any reductions in S&E operating budgets and any fee requests must adhere to all applicable UWL and UW System policies.

FY23 Tuition and Fee Adjustments (estimated)	Percentage
Resident and Non Resident Tuition	0%
Segregated Fees (Non-Allocable Only)	1.75%
Room Rates	2.00%
Board Rates	2.00%
Parking Rates	0%
Textbook Rental Rates	0%
Special Course Fees*	0%

- a. Special Course Fees should be held constant from FY2021-22 levels unless detailed justification related to mandated costs is provided for any proposed increases to the fee. All Special Course Fee requests for modifications for the 2022-23 Academic Year are due to the Budget Office by February 15th. ([Special Course Fee Process](#))

3. Fringe Benefits

- a. For currently filled positions, use a rate that reflects your costs. For vacant positions, please use:

Staff Type	Rate
Academic Staff	46.25%
Graduate Assistants (0% during the academic year)*	13.90%
University Staff	63.62%
LTE	7.65%
Student Help (0% during the academic year)**	1.59%

- b. If Graduate Assistants elect health insurance units should factor those costs into the fringe budget by looking at history of the account and graduate assistant appointments for that particular department.
- c. For Student Help, review actual activity within the department to determine appropriate fringe rate.
- d. If departments are proposing to transfer S&E budget to Salary budget (Student Help, Unclassified, etc), there is a conversion cost to move the budgets up to salary lines due to the fringe benefit assessment. For FY23 the cost of any SE to salary conversion is 37.91%. If there is an ongoing salary charge to an account that has historically been funded through S&E savings the department will be requested to make a permanent budget change to reflect actual activity in the account within the appropriate expenditure category.

4. Health Insurance, ICI, Retirement, Social Security, Medicare

Effective January 1, 2022:

- Health Insurance premiums for Gundersen will decrease by 3-4% and Mayo will increase 2-3% effective January 1, 2022.
- Employee and Employer retirement contribution rates will be 11%.
- Social Security will remain constant at 6.20%.
- Medicare will remain constant at 1.45%.
- Ad-hoc appointments are generally charged Retirement, Social Security, and Medicare. Retirement may not be charged if the employee’s total appointment is less than the percentages mentioned [on the UW System WRS website](#).

FY23 Fringe Rates	
<u>Fringe Type</u>	<u>Rate</u>
Retirement	11.00%
Medicare	1.45%
Social Security	6.20%

5. UWL Compensation and State Pay Plan

- a. For FY22, a 2% state pay plan will be paid out to all state employees on January 1, 2022 (2%). Since the second 2% was paid out on January 1st, the budgets will only incur 1% of those expenses. The remaining 1% will be built into the budgets for FY23.
- b. For FY23, a 2% state pay plan will be built into the budgets for all state employees paid out on January 1, 2023 (2%). Since the 2% will be paid out on January 1st, the budgets will only incur 1% of those expenses, so an offset of 1% will be included in all salary budgets.
- c. All Redbook university staff and academic staff with satisfactory evaluations that start prior to July 1, 2021 will be eligible for the FY22 state pay plan and the start date deadline for the FY23 state pay plan is July 1, 2022.
- d. The Graduate Assistant base will also increase 2% for the pay plan for FY22.
- e. Colleges are permitted to self-fund a 2% adjustment for non-redbook instructors that meet the following criteria:
 - i. Have had an appointment of >56% at UWL for the last 4 consecutive semesters
 - ii. Adjustments will be effective with the 2022-2023 academic year.
 - iii. Approved lists of individuals that will receive adjustments should be provided to the Budget Office. EAF’s should also be routed during the reappointment process to increase the instructor’s FTB.

- iv. The College will fund the non-redbook adjustments from other salary lines within their respective budgets.

6. Student Help

The student help minimum rate is \$7.25 per hour. The student payment schedule in a department for FY2022-23 should remain constant from FY2021-22. For more information regarding pay scales for student help positions, please visit the [Human Resources website](#).

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

7. Graduate Assistants

Graduate Assistantships (GA's) may be offered from 33% (14 hours/week) or up to 50% (20 hours/week). Stipends for Graduate Assistantships are based upon the amounts scheduled for the period during which the assistantship begins. The GA base for FY21 will increase 2% based on the FY22 pay plan.

Estimated FY23 Graduate Assistant Rates			
FTE	Academic Year	Fall	Spring
33%	7,753.35	4,015.84	3,737.51
50%	11,747.50	6,084.60	5,662.90
100% (FTB)	23,495.00		

8. Teaching Assistants

Teaching Assistants (TA's) receive a stipend based on the level of TA stipends at UW Milwaukee – salary amounts are confirmed annually for any adjustments. TA's also receive 100% resident graduate tuition remission based on the level of credits that the student is taking in a particular semester.

Teaching Assistants	FY23
Salary	13,750.00
Tuition Waiver	8,650.98
Total	22,400.98

9. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into the S&E budget for 2022-23, with the projected amount based on prior year actuals. This equates to 0.15% of the University Staff salary and 0.58% of the Academic Staff salary in a particular account.

Estimated FY23 ALRA Rates	
Staff Type	Rate
Academic Staff	0.58%
University Staff	0.15%

10. Educational Assistance

The cost allocation model for the Educational Assistance program was developed by distributing the cost based upon 0.1126% on salary dollars associated with Redbook FTE per unit. On a \$50,000 salary the annual assessment equals \$56.30. The GPR portion is funded through the 102 Lapse return funds from UW System (\$74,000) and the PR portion (\$11,000) is allocated based upon Redbook FTE levels to achieve a total budget for the campus of \$85,000. The program is reviewed annually to determine an appropriate funding target to match the demand. ([Educational Assistance Cost Chart](#))

11. Administrative Overhead Rate

For FY23 the Administrative Overhead will increase to 16% to support the growing costs of Common Systems on campus and from UW System. The Administrative Overhead is applied on accounts that generate program revenue and where the unit does not pay the annual Auxiliary Chargeback. The assessment is built in the FY23 budgets for program revenue accounts.

12. Supply & Expense Budgets

Supply and expense budgets should be budgeted by the budget category and explanations provided for any adjustments from the previous year. S&E budgets are due to the Budget Office upon completion of the FY23 budget.

13. Travel Service and Shop UW+ Assessments

UWS is currently in the process of changing the assessment process for covering the three different contract travel agencies that work with UWS. The assessments will then support the overall UWS Travel Service program (online transactions support, group block transactions, administrative work for cancellations, after-hours service, etc.). More information will be shared in the coming months from UWS on the assessment for the agency supporting faculty/staff/student travel as the total campus assessment will be allocated out to departmental budgets.

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

14. Fund 233 Accounts

- a. For FY23 any ongoing expenditures that are funded through Fund 233 resources should be noted within the department budget. At the start of FY23, the amount budgeted in each particular 233 account will be the amount of funding that will be requested from the Foundation to deposit in the 233 account. This front loading of revenue is in accordance with UWL's Foundation Policies and Procedures and will also save time for the department so multiple check requests do not need to be completed throughout the year when additional funding is needed in the account.
- b. For more information on the Policies and Procedures for 233 (Gift) accounts please see the [Business Services Gift Funds website](#).

15. PR Balances and Spend Plans

Board of Regents Policy 21-6 requires institutions to report annually on program revenue balances at fiscal year-end for each fund category by level of commitment. The Budget Office will provide departments with fiscal year-end reports for all account balances in the program revenue fund categories above the university's 10% policy threshold. A three-year expenditure plan and related justification is required to be submitted by July 15th of each fiscal year for account balances exceeding the threshold for the purpose of reducing the balance below the 10% threshold and ensuring compliance with the policy. Accounts with program revenue balances below \$25,000 that exceed the policy threshold are not required to submit an expenditure plan. The Budget Office will review the status of cash balances quarterly and as part of the annual budget process to ensure Program Revenue balances are being expended according to submitted plans.

- a. Units with reoccurring/annual revenue in PR accounts should plan to budget that revenue level and planned expenditure levels in those accounts to help in more accurate financial planning and tracking. (examples: GEL Revenue Sharing, MBA Consortium)

16. **Budgeting to Actual Anticipated Expenditure Levels:** The 2022-23 annual budget should reflect all anticipated expenditures, including those that are one-time and coming from fund balances. Fund 231 (Academic Student Fees – Carryforward Contribution) should be used in the budget for anticipated expenditures beyond an institution's allocated Fund 131 budget authority. This will allow the budget to

reflect all anticipated expenditures (including nonrecurring one-time expenditures) while also allowing easy identification of one-time expenditures vs. on-going base budgets. All expenditures in the financial system will continue on Fund 131 or 1(a) – there will not be actual expenditures on Fund 231.

- a. Funds 128 and 136 should have one-time expenditures budgeted within their operating budgets and corresponding accounts.
- b. Fund 131 should have one-time expenditures budgeted within the corresponding 231 account.