**University of Wisconsin-La Crosse**

**Budget Office**

**GPR Budget Planning Assumptions**

**Fiscal Year 2024-25**

**The following budget planning assumptions are to be used to complete the FY2024-25 budget. These assumptions will be updated as more information becomes available from UW Office of Budget Planning, UW-La Crosse campus cost centers, and the State of Wisconsin.**

1. **GPR Budget Deadlines**
	1. Colleges Only:
		1. 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 FY25 Redbook.
	2. 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.
	3. GPR Budget hearings, for applicable units, will be scheduled within the February-March timeframe.
2. **2024-25 Tuition and Student Fees**

UW and the State Legislature continue to remain focused on the cost of attendance for students at the UW campuses. The estimated tuition increase will be used to fund the tuition share of pay plan. 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 policies.

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| **FY25 Tuition and Fee Adjustments (estimated)** | **Percentage** |
| Resident and Non Resident Tuition | 4.50% |
| Segregated Fees (Non-Allocable Only) | 4.00% |
| Room Rates | 3.00% |
| Board Rates | 4.50% |
| Parking Rates | 0% |
| Textbook Rental Rates | 0% |
| Special Course Fees\* | 0% |

* 1. Special Course Fees should be held constant from FY2023-24 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 2024-25 Academic Year are due to the Budget Office by February 15th. ([Special Course Fee Process](https://www.uwlax.edu/budget/special-course-fees/))
1. **Fringe Benefits**
	1. For currently filled positions, use a rate that reflects your costs. For vacant positions, please use:

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| **FY25 Vacant Position Fringe Rates** |
| **Staff Type** | **Rate** |
| Unclassified Staff | 39.31% |
| University Staff | 56.56% |
| Graduate Assistants (Outside Academic Year) | 10.92% |
| Student Help | 0.13% |
| LTE | 7.65% |

* 1. 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.
	2. For Student Help, review actual activity within the department to determine appropriate fringe rate.
	3. 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 FY25 the cost of any SE to salary conversion is approximately 38%. 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.
1. **Health Insurance, ICI, Retirement, Social Security, Medicare**

Effective January 1, 2024:

* Health Insurance premiums for Gundersen (Quartz) will increase by 11.8% and Mayo (Dean Health) will increase by 11.8% effective January 1, 2024.
* Employee and Employer retirement contribution rates will be 11.55%.
* 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 WRS website](https://www.wisconsin.edu/ohrwd/benefits/ret/wrs/).

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| **FY25 Fringe Rates** |
| Fringe Type | Rate |
| Retirement | 11.55% |
| Medicare | 1.45% |
| Social Security | 6.20% |

1. **UWL Compensation and State Pay Plan**
	1. The approved 2023-25 Biennial Budget includes a 4% pay plan implemented on July 1, 2023, and an additional 2% pay plan implemented on July 1, 2024. Eligibility will also be based on those dates.

* 1. Half of the FY24 pay plan (4% on July 1, 2023) was built in the non-GPR budgets for FY24.​ The remaining 2% will be built in the FY25 budgets.​
	2. FY25 pay plan (2% on July 1, 2024) will be built into all FY25 budgets.
	3. The FY24 and FY25 pay plans, effective for Faculty and staff on July 1, 2023 and July 1, 2024, will be applied to the Graduate Assistant base effective 7/1/2024 (see below GA Rates Table).
	4. Colleges are permitted to self-fund pay plan equivalent adjustments for non-redbook instructors that have had an appointment of >56% at UWL for the last 4 consecutive semesters.
		1. Approved lists of individuals that will receive adjustments should be provided to the Budget Office. EAF’s should also be routed to increase the instructor’s FTB.
		2. The College will fund the non-redbook adjustments from other salary lines within their respective budgets.
1. **Student Help**
	1. The student help pay rates will be as follows for FY25. More information on the student wage policy is available on the [Human Resources website](https://www.uwlax.edu/human-resources/faculty-and-staff/policies-and-procedures/student-appointments-and-wages-policy/).

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| **Classification Level** | **FY25 Pay Rates** |
| Entry | $9.00 - $11.00 |
| Intermediate | $11.00 - $13.00 |
| Advanced | $13.00 - $16.00 |

1. **Graduate Assistants**

Graduate Assistantships (GA’s) may be offered from 33% (14 hours/week) or up to 50% (20 hours/week). Stipends for Graduate Assistantships are based upon the amounts scheduled for the period during which the assistantship begins. The GA base for FY25 will increase 4% based on the FY24 pay plan and 2% based on the FY25 pay plan.

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| **Estimated GA Rates for FY2025** |
| FTE | Academic | One Semester |
| 33% | $10,502 | $5,251 |
| 50% | $15.912 | $7,956 |
| 100% (FTB) | $31,824 | $15,912 |

1. **Teaching Assistants**

Teaching Assistants (TA’s) have previously received a stipend based on the level of [TA stipends at UW Milwaukee](https://uwm.edu/graduate-assistants/handbook/appointments-and-benefits/teaching-assistant-stipend-rates/). TA’s also receive 100% resident graduate tuition remission based on the level of credits that the student is taking in a particular semester. In FY24, the TA stipend was increased to match the GA stipend.

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| **Teaching Assistants** | **FY25**  |
| Salary | 15,912.00 |
| Tuition Waiver (estimate) | 9,269.28 |
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| **Total** | **25,181.28** |

1. **Terminal Banked Leave Assessment**

Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2024-25. This equates to 0.96% of the University Staff salary and 0.49% of the Academic Staff salary in a particular account.

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| **Estimated FY25 ALRA Rates** |
| Staff Type | Rate |
| Academic Staff | 0.49% |
| University Staff | 0.96% |

1. **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.

1. **Administrative Overhead Rate**

For FY25 the Administrative Overhead is expected to increase to 17.5% to support the growing costs of Common Systems on campus and from the Universities of Wisconsin. The Administrative Overhead is applied on accounts that generate program revenue and where the unit does not pay the annual Auxiliary Chargeback. The assessment will be built in the FY25 budgets for program revenue accounts.

1. **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 FY25 budget.

1. **Travel Service and Shop UW+ Assessments**

In FY22, UW updated the travel service model so that fees are charged at point of sale to the end user and are based on type of service requested – agent vs. on-line, etc. This model eliminated the need for a travel assessment for units besides Athletics. Athletics continues to use Shorts Travel using a cost distribution model. That estimated FY25 assessment ($9,660) will be built into the Athletics budget. The ShopUW+ assessment will be distributed to all departments based on prior year purchase order spend.

1. **Fund 233 Accounts**
	1. For FY25, any ongoing expenditures that are funded through Fund 233 resources should be noted within the department budget.
	2. For more information on the Policies and Procedures for 233 (Gift) accounts please see the [Business Services Gift Funds website](https://www.uwlax.edu/business-services/our-services/gift-funds/).
2. **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.

* 1. 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)
1. **Budgeting to Actual Anticipated Expenditure Levels:** The 2024-25 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 – there will not be actual expenditures on Fund 231.
	1. Funds 128 and 136 should have one-time expenditures budgeted within their operating budgets and corresponding accounts.
	2. Fund 131 should have one-time expenditures budgeted within the corresponding 231 account.