



**AIDAC Budget Planning Assumptions
Fiscal Year 2023-24**

The following budget planning assumptions are to be used to complete the FY2023-24 budget. These assumptions will be updated as more information becomes available from UW System Budget Planning, UW-La Crosse campus cost centers, and the State of Wisconsin.

1. 2023-24 Budget

- a. FY2023-24 undergraduate resident tuition is anticipated to be held at a 0% increase from FY2022-23.

2. Fringe Benefits

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

| Staff Type | Rate |
|--|--------|
| Academic Staff | 43.80% |
| Graduate Assistants (0% during the academic year)* | 12.23% |
| University Staff | 57.31% |
| 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 department. If the Graduate Assistant has not typically elected health insurance do not budget for health insurance for your graduate assistant.
- c. For Student Help, review actual activity within the department to determine appropriate fringe rate.

3. Health Insurance and Retirement

- a. Health Insurance premiums for Gundersen (Quartz) will increase by 6% and Mayo (Dean Health) will increase by 5% effective January 1, 2023.
- b. Employer retirement costs will increase to 11.70%.

| FY24 Fringe Rates | |
|-------------------|--------|
| Fringe Type | Rate |
| Retirement | 11.70% |
| Medicare | 1.45% |
| Social Security | 6.20% |

4. State Pay Plan

- a. The FY23 pay plan, effective for Faculty and staff on January 1, 2023, will be applied to the Graduate Assistant base effective 7/1/2023 (see below GA Rates Table).
- b. The 2023-2025 Biennial Budget request includes funding for a proposed 4% pay plan implemented on January 1, 2024.
- c. Since the proposed 2023-2024 pay plan would be paid out halfway through the year, budgets will include a provision for half the cost of the pay plan in FY24 (2%).

5. Student Help

- a. The student help minimum rate is currently \$7.25 per hour and under review. At this time, the student payment schedule for FY2023-24 should remain constant from FY2022-23. Please see the student pay schedule on the [Human Resources website](#).

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

6. 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 FY24 will increase 2% based on the FY23 pay plan.

| Estimated GA Rates for FY2024 | | |
|--------------------------------------|-----------------|---------------------|
| <u>FTE</u> | <u>Academic</u> | <u>One Semester</u> |
| 33% | 7,908 | 3,954 |
| 50% | 11,983 | 5,991 |
| 100% (FTB) | 23,965 | 11,983 |

7. Supply and Expense Budgets

- a. Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2023-24. This equates to 2.09% of the University Staff salary and 0.74% of the Academic Staff salary in a particular account.

| Estimated FY2 ALRA Rates | |
|---------------------------------|-------------|
| <u>Staff Type</u> | <u>Rate</u> |
| Academic Staff | 0.74% |
| University Staff | 2.09% |

- b. Supply and expense budgets should be budgeted by the class code detail and explanations provided for any adjustments from the previous year.