



**AIDAC Budget Planning Assumptions
Fiscal Year 2026-27**

The following budget planning assumptions are to be used to complete the FY2026-27 budget. These assumptions will be updated as more information becomes available from the Universities of Wisconsin Budget Office, UW-La Crosse campus cost centers, and the State of Wisconsin.

1. 2026-27 Budget

- a. The undergraduate resident tuition increase for 2026-27 is unknown at this time. Increases to the Academic Initiatives budget should be limited to pay plan and fringe benefits.

2. Fringe Benefits

- a. Effective July 1, 2025, the UWs began using a composite fringe benefit rate to budget and record actual fringe benefit costs on all funds. The FY27 composite fringe rates for each university are calculated by the Universities of Wisconsin Financial Administration and are based on their actual fringe costs in FY25, with a built-in factor for pay plan and health insurance increases. Rates will be adjusted annually by UWSA and will account for any shortfalls or surpluses in the pool, similar to how terminal leave and extramural fringe rates are currently managed.

Employee Category	FY27 Rate (all funds except 133/144)	FY27 Rate (funds 133/144 only)
Unclassified	45.30%	45.10%
Classified	57.50%	57.40%
LTE	8.20%	8.20%
Proj. Teach & Research Asst.	11.70%	11.70%
Res Assoc. & Interns	35.80%	35.80%
Post Doc Fellows	8.0%	8.0%
Ad Hoc Specialists & Und. Assts.	18.0%	18.0%
Students	.60%	.60%

3. Salary Adjustments (Pay Plan and UWL Compensation Plan)

- a. The 2025-27 Biennial Budget includes funding for a 3% pay plan implemented on July 1, 2025, and an additional 2% pay plan implemented on July 1, 2026.
- b. The FY26 and FY27 pay plan can be shown in the employee's line in the budget template (i.e. the salary should reflect the employee's anticipated salary on July 1, 2026).
- c. Adjustments related to the [FY26 UWL Compensation Plan](#), which will increase the campus minimum to \$18.00/hour and bring all employees up to 80% market parity, will be built into the FY27 budget.

4. Student Help

- a. The student help pay rates will be as follows for FY27. More information on the student wage policy is available on the [Human Resources website](#).

Classification Level	FY27 Pay Rates
Entry	\$9.00 - \$11.00

Intermediate	\$11.00 - \$13.00
Advanced	\$13.00 - \$16.00

5. 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 will be increased by 3% to reflect the FY26 pay plan and then by 2% to reflect the FY27 pay plan.

Estimated GA Rates for FY2027		
FTE	Academic	One Semester
33%	11,033	5,517
50%	16,717	8,359
100% (FTB)	33,434	16,717

6. Supply and Expense Budgets

- a. Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2026-27. This equates to 0.10% of the University Staff salary and 0.14% of the Academic Staff salary in a particular account.

Estimated FY27 ALRA Rates	
Staff Type	Rate
Academic Staff	0.17%
University Staff	0.13%

- b. Supply and expense budgets should be budgeted by the Ledger Account, at a minimum, and should include comments related to the budget plan. Departments should also provide an explanation for any adjustments from the previous year.