



**University of Wisconsin-La Crosse  
Budget Office  
GPR Budget Planning Assumptions  
Fiscal Year 2025-26**

The following budget planning assumptions are to be used to complete the FY2025-26 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**

- 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 1<sup>st</sup>) so the newly approved salary can be reflected in the FY26 Redbook.
- b. Non-College GPR Units: All other budget requests for S&E and personnel changes are due to the Budget Office by March 1<sup>st</sup>, 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. 2025-26 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.

<b>FY26 Tuition and Fee Adjustments (estimated)</b>	<b>Percentage</b>
Resident and Non Resident Tuition	0%
Segregated Fees (Non-Allocable Only)	3.00%
Room Rates	3.00%
Board Rates	4.50%
Parking Rates	2.00%
Textbook Rental Rates	0%
Special Course Fees*	0%

- a. Special Course Fees should be held constant from FY2024-25 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 2025-26 Academic Year are due to the Budget Office by February 15<sup>th</sup>. ([Special Course Fee Process](#))

**3. Fringe Benefits**

- a. Effective July 1, 2025, the UWs will be using composite fringe benefit rates to budget and record actual fringe benefit costs on all funds. The FY26 composite fringe rates for each university are calculated by the Universities of Wisconsin Financial Administration and are based on actual fringe costs in FY24, 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.

<b>Employee Category</b>	<b>FY26 Rate (all funds except 133/144)</b>	<b>FY26 Rate (funds 133/144 only)</b>
Unclassified	40.8%	41.0%
Classified	53.0%	53.4%
LTE	12.6%	12.6%
Proj. Teach & Research Asst.	10.6%	10.6%
Res Assoc. & Interns	31.4%	31.4%
Post Doc Fellows	8.0%	8.0%
Ad Hoc Specialists & Und. Assts.	18.0%	18.0%

Students	1.0%	1.0%
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- b. 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 FY26 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.

#### 4. UWL Compensation and State Pay Plan

- a. For FY26, the Biennial Budget request includes a proposed 5% pay plan implemented on July 1, 2025. At this time, the FY26 pay plan has not been approved and will not be incorporated into GPR budgets.
- b. For planning purposes, a 5% provision will be built into non-GPR budgets. If the pay plan is approved at a different rate, adjustments will be made in either a phase 2 budget adjustment for FY26 or in the second year of the biennium in FY27.

#### 5. Student Help

- a. The student help pay rates will be as follows for FY26. More information on the student wage policy is available on the [Human Resources website](#).

Classification Level	FY26 Pay Rates
Entry	\$9.00 - \$11.00
Intermediate	\$11.00 - \$13.00
Advanced	\$13.00 - \$16.00

#### 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 FY25 was increased by 4% based on the FY24 pay plan and 2% based on the FY25 pay plan. Until more is known about the FY26 pay plan, the GA base rate will remain flat for FY26.

Estimated GA Rates for FY2026		
FTE	Academic	One Semester
33%	\$10,502	\$5,251
50%	\$15,912	\$7,956
100% (FTB)	\$31,824	\$15,912

#### 7. Teaching Assistants

Teaching Assistants (TA's) previously received a stipend based on the level of [TA stipends at UW Milwaukee](#). In FY24, the TA stipend was increased to match the GA stipend. 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	FY26
Salary	15,912.00
Tuition Waiver (estimate)	9,269.28
<b>Total</b>	<b>25,181.28</b>

#### 9. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into all budgets for 2025-26. This equates to 0.35% of the University Staff salary and 0.24% of the Academic Staff salary in a particular account.

Estimated FY26 ALRA Rates	
Staff Type	Rate
Academic Staff	0.24%
University Staff	0.35%

## 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.

## 11. Administrative Overhead Rate

For FY26 the Administrative Overhead is expected to remain at 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 FY26 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 FY26 budget.

## 13. 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 FY26 assessment (\$9,660) will be built into the Athletics budget. The ShopUW+ assessment will be distributed to all departments based on prior year invoices processed through ShopUW+. Estimates will be built into the FY26 budgets.

## 14. Fund 233 Accounts

- a. For FY26, any ongoing expenditures that are funded through Fund 233 resources should be noted within the department budget.
- 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 August 1<sup>st</sup> 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. 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 2025-26 annual budget should reflect all anticipated expenditures, including those that are one-time and coming from fund balances. Fund balances can be used to support expenses that are one-time or short term in nature but are not an appropriate source for long term commitments. 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.

- 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.