



**University of Wisconsin-La Crosse
Budget Office
GPR 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 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 FY24 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. 2023-24 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.

FY24 Tuition and Fee Adjustments (estimated)	Percentage
Resident and Non Resident Tuition	0%
Segregated Fees (Non-Allocable Only)	4.00%
Room Rates	5.00%
Board Rates	5.00%
Parking Rates	4.00%
Textbook Rental Rates	0%
Special Course Fees*	0%

- a. Special Course Fees should be held constant from FY2022-23 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 2023-24 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
Unclassified 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 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 FY24 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. Health Insurance, ICI, Retirement, Social Security, Medicare

Effective January 1, 2023:

- Health Insurance premiums for Gundersen will decrease by 6% and Mayo will increase 5% effective January 1, 2023.
- Employee and Employer retirement contribution rates will be 11.7%.
- 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](#).

FY24 Fringe Rates	
<u>Fringe Type</u>	<u>Rate</u>
Retirement	11.70%
Medicare	1.45%
Social Security	6.20%

5. UWL Compensation and State Pay Plan

- a. For FY23, a 2% state pay plan will be paid out to all state employees on January 1, 2023 (2%). Since the pay plan will occur halfway through the year, a provision for 1% was built into the budget.
- b. All Redbook university staff and academic staff with satisfactory evaluations that started prior to July 1, 2022 will be eligible for the FY23 state pay plan.
- c. 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 2023-2024 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 for the 2023-2024 academic year.
 - iv. The College will fund the non-redbook adjustments from other salary lines within their respective budgets.
- d. For FY24, the Biennial Budget request includes a proposed 4% pay plan implemented on January 1, 2024. At this time, the FY24 pay plan has not been approved. For planning purposes, a 2% provision will be built into non-GPR budgets, since it would occur halfway through the year.

6. Student Help

- a. The student help pay rates will increase effective July 1, 2023. More information on the student wage policy is available on the [Human Resources website](#).

Classification Level	FY23 Pay Rates	FY24 Pay Rates
Entry	\$7.25 - \$9.00	\$9.00 - \$11.00
Intermediate	\$9.00 - \$11.00	\$11.00 - \$13.00
Advanced	\$11.00 - \$14.00	\$13.00 - \$16.00

7. Graduate Assistants

- a. 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 salary is currently under review for FY24, with a decision expected to be made by the end of January. The following rates will be used for planning purposes.

Grad Assistant Rates for FY24 (under review)		
FTE	Academic	One Semester
33%	9,900	4,950
50%	15,000	7,500
100% (FTB)	30,000	15,000

8. Teaching Assistants

Teaching Assistants (TA's) have previously received a stipend based on the level of TA stipends at UW Milwaukee – with 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. If the GA rate increases to \$15,000, the TA rate will increase as well.

Teaching Assistants	FY24 (Under Review)
Salary	15,000.00
Tuition Waiver	8,650.98
Total	23,650.98

9. Terminal Banked Leave Assessment

Terminal Banked Leave assessment (ALRA) should be built into the S&E budget for 2023-24, with the projected amount based on prior year actuals. This equates to 2.09% of the University Staff salary and 0.74% of the Academic Staff salary in a particular account.

Estimated FY24 ALRA Rates	
Staff Type	Rate
Academic Staff	0.74%
University Staff	2.09%

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 FY24 the Administrative Overhead is expected to increase to 17% 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 will be built in the FY24 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 FY24 budget.

13. Travel Service and Shop UW+ Assessments

In FY22, UW System 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 FY24 assessment (\$9,660) will be built into the Athletics budget. The ShopUW+ assessment is still under review for FY24.

14. Fund 233 Accounts

- a. For FY24, any ongoing expenditures that are funded through Fund 233 resources should be noted within the department budget. At the start of FY24, 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 2023-24 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.

- 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.