



**AIDAC 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 the Universities of Wisconsin Budget Planning, UW-La Crosse campus cost centers, and the State of Wisconsin.

**1. 2025-26 Budget**

- a. The undergraduate resident tuition increase for 2025-26 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 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 their 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%

**3. State Pay Plan**

- a. The 2025-27 Biennial Budget request includes funding for a proposed 5% pay plan implemented on July 1, 2025, and an additional proposed 3% pay plan implemented on July 1, 2026.
- b. A provision should be built into FY26 budgets assuming a 5% pay plan effective July 1, 2025. 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.

**4. 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](#).

<b>Classification Level</b>	<b>FY26 Pay Rates</b>
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 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.

<b>Estimated GA Rates for FY2026</b>		
<u>FTE</u>	<u>Academic</u>	<u>One Semester</u>
33%	10,502	5,251
50%	15,912	7,956
100% (FTB)	31,824	15,912

**6. Supply and Expense Budgets**

- a. 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.

<b>Estimated FY26 ALRA Rates</b>	
<u>Staff Type</u>	<u>Rate</u>
Academic Staff	0.24%
University Staff	0.35%

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