



Budget & Planning
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2023-24 Reasons for Rate Changes:

Pay plan and associated fringes benefit increases: Impact of the pay plan increase for 2023-24 and/or for the prior year if rates were not previously adjusted for that pay plan.

Market salary adjustments and fringe: Impact of market salary/wage adjustments to bring employees up to certain level of the market wage, increases necessary to attract or retain employees and/or competition with private sector for employees.

Other salary and fringe benefits: Impact of employee changes that impact pay and/or fringe costs. For example, employees who change from single to family medical insurance or new employees with higher fringe benefit costs. Other examples include employee pay increases not related to pay plan or market adjustments, new positions, or eliminated positions.

Documented contractual changes: Impact of changes for contracted services like municipal services or other third-party contracts.

Proposed student-initiated programming: Includes programming initiated and approved by the student body, or it's elected representatives, along with any programming that has been presented to and approved by the elected student representatives (i.e. SUFAC). These increases should be limited to things that are ongoing in nature and not for one-time initiatives that should be covered by reserves or other balances.

Student Safety: Includes items that impact student safety, like increased mental and/or physical health support. These increases should be limited to things that are ongoing in nature and not for one-time costs that should be covered by reserves or other balances. Examples include things like mental health services, safe walk programs, athletic trainers, ADA accommodations, etc.

Capital Improvement Fund: Includes changes related to specific capital/maintenance projects that are not part of debt service. Any increase in rates in this category requires a detailed project plan including project details, rate increase and timing of project completion and when the rate will be decreased.

Change in revenue/reserves: This category should be used to show decreases in rates when you are using reserves or anticipated additional revenues to fund something. Likewise, use this category to show you have reserves in an operation and those reserves will be used to fund the operations or specific projects for the next year or more, so you can reduce the rate for the time being. In this case, once the reserves are spent, if there is a proposal to increase the rate, which doesn't fit into any of the other categories, please use change in reserves. Please include in your narrative the information related to the timing of the previous decrease and reason for the current increase.

Base expense reductions: Impacts of base expense reductions. This category should only be used for reductions related to base expense reductions. There should be no fee increases in this category.

Reallocations: Includes any reallocation of fees specifically related to a programmatic area between operations. For example, if a specific program is moving from Organized Activities to Student Life, use this

category to report the amount of the fee being reallocated from Organized Activities to Student Life for the shift in the program. This row should net to \$0. This category is not to be used for taking a fee decrease in one area when a project or initiative ends and moving that fee to another operation.

Major Projects: Impacts of increases or decreases to debt service, impact of enrollment on debt service, and enumerated capital projects that will be bonded. Rates can only be increased for new capital projects if they are enumerated in the capital budget.