

FY-2021, FY-2022, FY-2023 Budget Development Process FAQ's

Q: What is the fiscal year 2021, 2022, 2023 budget development process?

A: The budget development process will finalize all fund operating plans for FY-2021 and begin initial planning for the FY 2021-23 biennium.

Q: Do we have run rate targets for FY-2021?

A: No, FY-2020 was the last year of the three year recovery period monitored through run rate targets. Going forward, areas will be asked to prepare balanced budgets for all funds, or develop recovery plans to accomplish balanced budgets over time.

Q: Can we plan to spend carryforward when preparing our FY-2021 budget?

A: Yes, for **FY-2021 only, areas may use up to 5% of their core fund carryforward** to help balance their core fund budget. The amount of carryforward that may be used was provided by the Budget Office earlier this month along with core fund reduction targets.

Additionally, because special course fees are not being charged this fall, expenses may be incurred in these non-core fund accounts that result in spending of special course fee reserves. Areas should seek to minimize the use of these reserve funds where possible, in light of the remote learning format, and will be required to report the amount of reserves projected to be spent in FY-2021.

Q: How will the data be gathered?

A: Areas will complete a common Excel template provided by the Budget Office. Some of the fields in the template are pre-populated, and other cells are formula driven and will populate automatically.

Q: What is required to develop a WSU all-fund budget?

A: Areas will complete budget templates for each of the three years included in the planning process. Templates are summarized at the area level for core funds, non-core funds, and gifts. Core fund budgets should reflect the final actions to be taken to meet the FY-2021 reduction targets in the current and ensuing two years.

Q: What funds are included in core funds?

A: Core funds include General Fund (Legacy 001-xx, Workday FD001), Indirect Cost Recovery (Legacy 148-02 & 148-03, Workday FD076), and Administrative Fees & Interest (Legacy 148-05, Workday FD080).

Q: What funds are considered "non-core funds"

A: Non-core funds include these specific fund/sub-fund numbers. (Legacy and *Workday*):

148-01 (FD026); 148-07 (FD026); 148-20 (FD080); 522 (FD024); 440 (FD028); 448 (FD030); 450 (FD031); 460 (FD031, FD104); 522 (FD055,FD056,FD057,FD058,FD059,FD060,FD077,FD105,FD106,FD107, FD108,FD109,FD115,FD116); 528 (FD061, FD115); 570 (FD033,FD053,FD062,FD105,FD110); and 573 (FD063,FD111,FD112)

Q: Some allocation / revenue amounts are already filled in. Where do these amounts come from?

A: Templates will be pre-populated with amounts that are allocated by the Budget Office such as PBL, annual one-time allocations, provisos, enrollment funding, and other allocations or revenue transfers related to central commitments. The amounts in the template are found in the annual consideration files provided with the template and should not be modified.

Q: What if we disagree about an estimated allocation such as enrollment funding?

A: Estimated allocations such as enrollment funding and F&A allocations are based on FY-2020 actual. Areas may enter adjustments to planned allocations in the “Area Adjustments” section below the allocations/revenues rows of the template. Please explain the adjustment on the ‘NOTES’ tab.

Q: How do we estimate core fund allocations beyond FY-2021?

A: Central allocations for FY-2022 and FY-2023 will be assumed equal to FY-2021 for planning purposes. Area adjustments may apply to select years only depending upon circumstances.

Q: How will core fund benefits be allocated in FY-2021?

A: The Budget Office will estimate annual benefit allocations and expenditures for core funds and will provide areas with that estimate as part of the planning process. AIS will function as usual for the first 6 months of the year, allocating benefits equal to expense. Workday will not automate budget allocation transfers between unit cost centers and programs and the central benefit pool as the legacy system does. In Workday, the Budget Office will allocate benefit budget for positions on Core Funds.

Q: How should we estimate benefit expenditures on non-core Funds or Gifts?

A: Areas may use the [“Benefits Model”](#) rates to estimate future benefit expenditures or their own methodology, such as estimating based on FY20 actuals. Please use the same benefit assumptions for each year of the planning exercise.

Q: When will changes to the salary accrual policy be effective?

A: For core fund planning purposes, assume that effective January 1, 2021 Units will retain all salary savings and will be expected to cover PID’s and sick and annual leave payouts from area funds. The actual effective date may vary based upon the final Workday cutover schedule.

Q: Can we modify the template to meet the specific needs of our area, or to provide additional information?

A: No, please do not modify the template so that data can be accurately aggregated after areas complete their submissions.

Q: What should be included in the non-core revenue item called ‘Summer/Winter Session’?

A: Include revenue earned from summer/winter session on this row. This would include transfers from AOI as well as study abroad direct earnings.

Q: What should be included in the non-core revenue item called ‘Fees’?

A: This item should include revenue such as tuition from self-sustaining programs, fee revenue (i.e. course fees, S&A fees, and administrative fees), service center revenue and auxiliary revenue. The category is general and intended to capture most of the revenue associated with the non-core fund activities.

Q: What should be included on the ‘Equipment’ expenditure row?

A: This row should reflect larger capital equipment purchases that would be charged to Object 06 in AIS. This row is included to give an estimate of annual expenditures that are one-time in nature.

Q: How should transfers be reported?

A: Areas that report amounts in the ‘Transfers to/from’ row must coordinate with the area receiving / providing the transfer such that all transfers net to zero. Please describe and list the individual transfers on the ‘NOTES’ tab. The sum of transfers on the ‘NOTES’ tab should equal the amount on your budget template.

Q: Should we include salary increases or changes in benefit rates?

A: Do not assume any salary increases other than the classified increase that occurred on July 1, 2020, annual PID’s, and minimum wage increases. Benefit allocations /expense assumptions should remain the same for the 3-year period.

Q: What is the deadline to complete final budgets?

A: Areas will have until September 30th to return

- The final 3-year budget development template,
- The final core fund reduction target template, and
- Account assignments for central one-time allocations.

Q: How do I submit these materials?

A: Upload your completed materials to the Budget Office [SharePoint site](#) and email wsubudget.office@wsu.edu when you have done so.

Q: Who will see my area’s final template? Will these be published on the WSU website?

A: Budget Office will analyze area submissions and follow up as needed. Final templates will be on a password protected website similar to the budget hearing materials.

Q: Where can I get help?

A: On Wednesday, September 2nd at 1:30p.m., the Budget Office will host a walkthrough of the template followed by a Q&A session via Zoom. If you are unable to attend, please reach out to the individuals listed below:

For questions about the pre-populated allocations contact [Pete Beeson](#)

For help with the template contact [Chris Jones](#)

For help with the SharePoint site contact [Emily Green](#)