BUDGET HEARING FAQ’s

When are the hearings?

Budget hearings are scheduled for August 3rd – 5th.

What is required for the budget hearings?

There are three deliverables for the budget hearings.

1. A template describing how 2.5% of restored funding (due to reduction of the FY-21 10% targets) will be invested to further the OneWSU strategic plan; improve student enrollment and retention; support equity, access and inclusion; or generate new revenues.
3. A PowerPoint presentation to be used at the hearings that includes talking points to be covered by each presenter at the budget hearings.

Where do we get the templates?

The Budget Office will provide templates for each of the deliverables, including the PowerPoint slides. Templates will be posted to area folders on the Budget Office SharePoint site. Area fiscal staff have access to these folders and will receive an email when materials are available.

Final copies of FY-21 budget reduction templates will also be provided on the SharePoint site as a reference for areas as they consider how to use restored funding.

How do we know the amount of restored funding?

The template includes a calculation of restored funding.

What is the format of the template?

Areas will receive an Excel file with two tabs, one containing the 2.5% restored funding template and the other for reporting COVID-19 expenses and lost revenue.

What information must be provided on the template that describes how we plan to use restored funding?

A sample template can be viewed here.

The fields in the template include: 1) a description of each action to be taken with restored funding, 2) an estimate of the amount to be invested in each activity, 3) the FTE impacts of each action, 4) a description of how the activity will further the OneWSU strategic plan; improve student enrollment and retention; support equity, access, and inclusion; or generate new revenues. Up to 10 actions may be listed.

Does it matter in what order the actions are listed?

Yes, list the actions in order of the priority they would be taken.

Is the restored funding considered temporary or permanent?
There have been no permanent PBL reductions to date. Areas should be mindful that further budget reductions may be necessary in the future, and planning should focus on right sizing budgets for projected enrollment and ongoing impacts of COVID-19.

**Can we assume investment of area carryforward in addition to the restored funding to accomplish initiatives?**

No, for the budget hearing process do not assume the use of carryforward. Leaders may discuss challenges associated with a continued freeze on carryforward in their budget hearing presentation as well as opportunities if allowed to use a portion of carryforward in FY-22.

**A 7.5% reduction will still require our area to cut essential activities. How do we communicate continuing challenges associated with the reduction in core funds as well as plans for reinvestment?**

The PowerPoint template for the hearings includes opportunity to talk about the continuing challenges of the 7.5% reduction as well as plans for strategic investment and impacts of COVID-19.

**What information must be provided on the template to report COVID-19 costs and/or lost revenues?**

A sample template can be viewed [here](#). Areas will be asked for a description of each expenditure or lost revenue item, the amount, and if reporting lost revenue, an explanation of how lost revenue was estimated.

**What timeframe should be included when reporting COVID-19 impacts?**

Report actual costs and estimated lost revenue from the beginning of the pandemic (3/13/2020) through April 30, 2021.

**What about expenses and lost revenue after April 30, 2021?**

Areas should continue to track these costs and lost revenues as there may be future requests for this information.

**Do we report expenses and lost revenues on all fund types?**

Report expenses on all fund types.

Lost revenue should include all fund types except gifts. Do not include the FY-21 10% core fund reduction as lost revenue.

**What costs should be included?**

Use the legacy accounting sub-objects /sub-sources and Workday spend/revenue categories that were set up to track COVID-19 direct expenditures and refunds as a guide. Examples of expenses are additional cleaning supplies, PPE, Plexiglas, signage, and technology related to the transition to remote work/instruction.

**Should we include salary and wage costs?**

Yes, you may include salary and wages specifically related to the COVID-19 response that were not part of the employee’s regular duties. Examples are employees hired after the onset of the pandemic.
performing duties newly associated with the Coronavirus response (e.g. contact tracing), repurposed staff that were reassigned work, (e.g. employees paid on grants who were unable to work in labs and were assigned other duties), or employees assigned additional work or overtime associated with the pandemic (e.g. janitorial staff overtime).

**Can we include benefit costs associated with eligible salary & wages?**

Yes, areas can report actual benefit costs for the employee; or, the [General Benefit Model](#) may be used to estimate benefits based on the amount of salary expensed.

**What is lost revenue?**

Lost revenues are revenues that were reduced or eliminated as a result of the COVID-19 pandemic, which otherwise would have been expected. Only report revenues that were to be received from sources external to the University. Revenue lost between WSU units (e.g. service center revenue) should not be reported.

Decreases in gifts and contributions should not be included, nor should the FY-21 10% core fund reduction.

Lost revenue should be reported net of (after) any form of reimbursement received.

**How do we estimate lost revenue?**

You may use any reasonable method such as year-over-year comparisons, semester-over-semester comparisons (Fall 2019 v. Fall 2020 for example), or comparisons to 3-5 year averages. Please describe how you estimated lost revenue on the template, and keep documentation for amounts reported.

**Why is this information being collected? Will we be reimbursed for these costs / lost revenues?**

This information will allow us to gain a system-wide understanding of the impacts of COVID-19 outside of the costs that are being accounted for centrally (testing, vaccines, PPE, remote learning support, etc.). It will also inform leadership as they continue to consider the best strategic use of federal relief funding.

**Can we modify the templates and PowerPoint to fit our needs or to provide additional information?**

No, please do not modify the format of the templates so all area responses can be easily compiled. Additional slides may be added to the PowerPoint as long as the core talking points are addressed and the presentation will fit within the allotted time.

**How long should we plan for our budget hearing presentation?**

Area leaders will have 10 minutes to address the talking points outlined in the PowerPoint slides, and 5 minutes for questions.

**What materials will be provided for budget hearings?**

An electronic notebook that contains budget and actual data by area, as well as each area’s completed templates for FY-22 will be provided for the budget hearings. A link to the notebook and password will be provided closer to the budget hearing dates.

**Will the hearings be conducted via Zoom?**
Yes, the plan is to conduct the hearings virtually on Zoom.

**When will the templates be available?**

Templates will be available on June 1st.

**When are the deliverables due?**

Templates are due to the Budget Office by COB July 15th.

PowerPoint presentations are due to the Budget Office by COB July 21st.

**What do we do when we have finished the templates and PowerPoint?**

Upload your completed materials to the Budget Office SharePoint site, Budget Hearings folder and email wsubudget.office@wsu.edu when you have done so.

**What if I have other questions?**

Demos and Q&A sessions are scheduled for live group learning opportunities, and a recording will be posted on the Budget Office website. Check the calendar posted [here](#) for dates and times. Questions may also be emailed to wsubudget.office@wsu.edu.

**What happens after the hearings?**

After the conclusion of the hearings the Executive Budget Committee will make final recommendations for FY-22 allocations. This fall areas will prepare 3-year budgets based on the final FY-22 allocations.