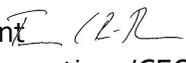
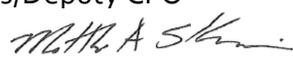




**MEMORANDUM**

**TO:** Vice Presidents, Deans, Chancellors, and Area Finance Officers

**FROM:** T. Chris Riley-Tillman, Provost and Executive Vice President   
Leslie Brunelli, Executive Vice President for Finance and Operations/CFO   
Matthew A. Skinner, Vice President, Finance and Business Services/Deputy CFO 

**DATE:** November 14, 2025

**SUBJECT:** December Unit Budget Meetings

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As part of our ongoing budget process, a series of meetings is scheduled with each unit next month to review the current year's financial performance across all funds in your area, as well as the expected year-end results. This discussion will provide the opportunity to assess budget-to-actual variances and lead to the start of budget development for the 2027 fiscal year.

To ensure consistency and accuracy, the Budget Office has created a standard template to communicate your forecast. With only 30 minutes per unit meeting, please use this template to guide your discussion. There is no need to prepare additional materials.

This template includes:

- **FY26 Run-Rate Projections**

Year-to-date actuals and commitments through October 31, 2025, have been pre-populated. Units should forecast activity from November through June. Please come prepared to discuss any negative trends and your proposed solutions as per Executive Policy 1 on Budget Responsibility.

- **FY25 Ending Balances**

This tab is informational only - no presentation is required at the December meeting. It provides carryforward balances by cost center, fund, and program as of June 30, 2025. The purpose is to highlight negative balances so leaders can understand deficits within their area of responsibility and begin planning corrective fiscal actions to address them as per Executive Policy 1 on Budget Responsibility. This tab will be updated before the budget hearings for any units that complete the recast process by December 2, 2025.

The templates have been posted to the Budget Office SharePoint site. Each unit should complete its template and upload the finalized version to the SharePoint site no later than Tuesday, December 2. This deadline allows sufficient time for leadership to review submissions and prepare for the first budget hearings scheduled for Tuesday, December 9.

Managing finite resources while advancing strategic priorities is a significant challenge, and we appreciate your commitment to this responsibility. Your diligence in managing budgets in accordance with Executive Policy 1 is critical to WSU's overall financial health. As noted in the FY26 budget approval memos, leaders are expected to manage operations within approved budgets and resources, in full compliance with financial policies. Deficit spending is not allowable and will be addressed as a serious matter.

At our upcoming meeting, we look forward to your overview of financial performance in your area, any concerns you have, and the solutions you propose to ensure stability and sustainability.

If you have questions as you review the materials, the Budget Office team is available to assist. Please contact Carrie Johnson, Assistant Vice President for Budget and Planning at [c.johnson@wsu.edu](mailto:c.johnson@wsu.edu).

We look forward to meeting with you in December.

cc: Julie Crea, Executive Director for Finance  
Kristina Peterson-Wilson, Vice Provost for Academic Administration & Chief of Staff  
Carrie Johnson, Assistant Vice President for Budget and Planning  
Christina Gregory, Operating Budget Director  
Emily Green, Budget/Policy Analyst