



## MEMORANDUM

**TO:** Deans, Chancellors and Vice Presidents

**FROM:** Leslie Brunelli, Executive Vice President for Finance & Operations/CFO  
Chris Riley-Tillman, Provost and Executive Vice President

**DATE:** Monday, February 2, 2026

**RE:** FY27 Budget Development

Templates are now available to guide the FY27 budget development process. Academic units will share their work with the Provost's Office by Tuesday, March 3 and materials for all units will be returned to the Budget Office on or before Tuesday, March 17. Budget hearings with all 34 operating units are scheduled March 23 through March 30.

The templates are similar to those used in the prior year budget hearings and for the December unit meetings. Each unit workbook will provide unit data including historical sources and uses for core and non-core funds since FY22, core fund reductions, and credit hour generation for the colleges. Our instructions ask for projections for the current year, and for FY27, planning for 3%, 5% and 10% reductions to core funds and new funding requests. With budget reductions a certainty in this planning cycle, new funding requests are limited to those most strategic and mission critical financial requirements that focus on the future for WSU. Unit templates also include a new tab to document shortfalls in the scenario reduction planning.

As the calendar year began, President Cantwell emphasized continuing our strategic review of the University's budget to ensure resources are aligned with programs that deliver the greatest impact for our students and the state. Each unit leader is responsible for proposing how they will implement budget reductions in a manner that reflects President Cantwell's charge. Prioritization of resources is essential to balancing the budget and advancing WSU's strategic priorities. Doing so will enable WSU to leapfrog institutions that fail to prioritize the most impactful activities.

Unit projections for the current year are critical for managing the University's working capital and considering multi-year budget decision implications. As communicated in the December unit meetings, the use of carryforward must continue to be managed carefully to ensure that we are not building structural budget deficits. Our expectation remains that all uses of carryforward must be approved in advance.



Our work towards a balanced budget for the 2027 fiscal year will be challenging. Revenue pressures from the state and federal governments, tuition impacts from enrollment, and escalating operating costs demand continued careful attention to all financial obligations. The strategic pause measures introduced in April 2025 will continue and require consideration of all hiring actions, salary increases, travel, training, purchasing and contracts.

Our expected timeline for building the budget is as follows:

February 2	Unit templates released
March 3	Academic unit materials due to the Provost's Office
March 5	Board of Regents Finance & Administration Committee update
March 17	All budget materials due to the Budget Office
March 23-30	Budget hearings
March – April TBD	State budget expected
April 1-30	Budget decisions and internal communications
May 7	Board of Regents Finance & Administration Committee update
May 18	Board of Regents Review and Approval of FY27 Budget
May 19 – June 16	Units complete 30 Day Plans
June 17-June 22	Review of 30 Day Plans
June 24	Final budget allocations memo to units
July 1	Beginning of Fiscal Year 2027
July 15	Adaptive Planning due
July 31	FY27 Budget loaded in Workday
July – August	FY27 Budget Document in Development
September 1	Target release of FY27 Budget Document

Thank you in advance for your continued efforts on behalf of the University.