

WASHINGTON STATE UNIVERSITY

Results	Budget	Variance
(110,000)		(110,000)
897,500	27,500 F	880,000
895,000	56,000 U	850,000
902,500	27,500 U	880,000
180,000	10,000 F	170,000
72,500	2,500 U	70,000
70,000	20,000 U	50,000

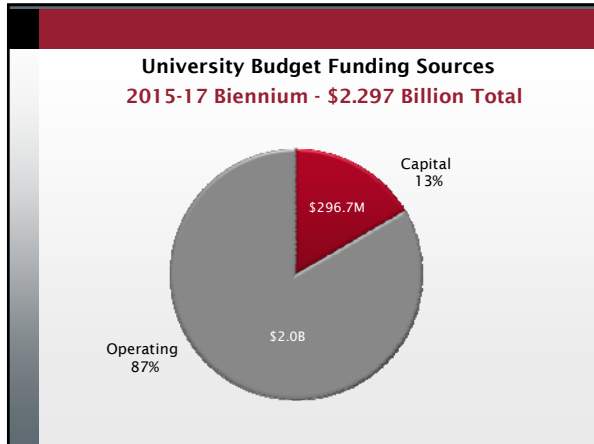
Understanding the University Budget
Joan King
Associate Vice President/Chief University Budget Officer
March 22, 2016

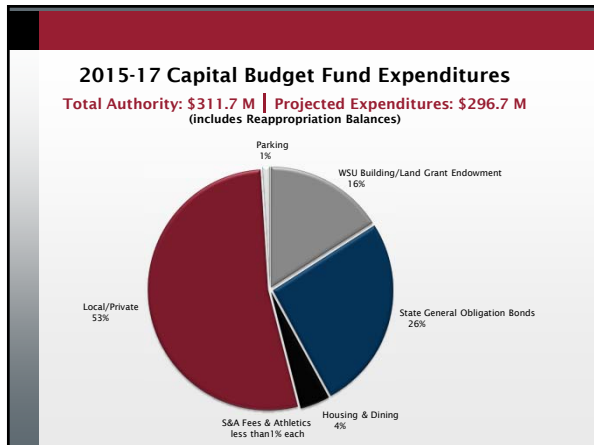
Understanding the University Budget
Overview

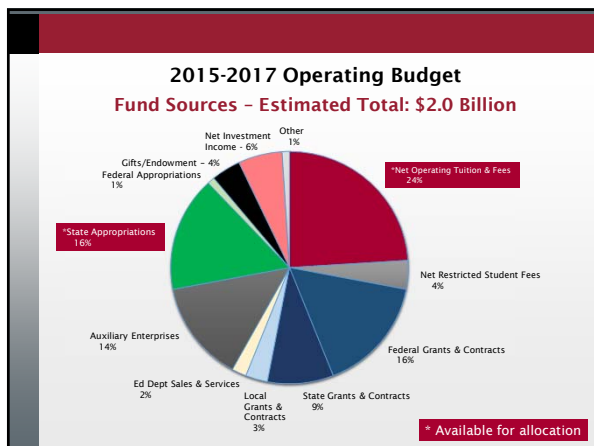
- Funding Sources Within the University Budget
- WSU Budgeting Principles
- How the University Receives State Funding
- Uses of the 2015-17 Biennial Budget
- Looking Ahead

Sources of Funds for Core University Functions

All are used to fund the permanent budget of the University







Understanding the University Budget Overview

- Funding Sources Within the University Budget
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WSU Budget Principles

- General funding is tracked by campus
Funding is credited to the campus that generates it through enrollment or research
- Budget allocations are provided by the Budget Office to areas/campuses
- Areas/campuses determine distribution of funding to their departments

WSU Budget Principles Special Funding Categories

Funding routed to responsible areas

- Donated Funds
- Facilities & Administration recoveries (aka F&A)

Policies dealing with budget savings/shortfalls

- Allocation Transfers
- Salary Accruals
- Carryforward Balances

WSU Budget Principles
Donated Funds

100% of donated funds go to area specified by donors

WSU is one of only a few institutions that do not "tax" donated funds

* 3% fee on bequests and liquidations of trusts

WSU Budget Principles
Distribution of F&A Revenue

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graph TD; A[23% to F&A Revenue Generating Units] --> B[4% Office of Research]; A --> C[7% Libraries]; A --> D[38% Campus Support]; A --> E[28% University Support];
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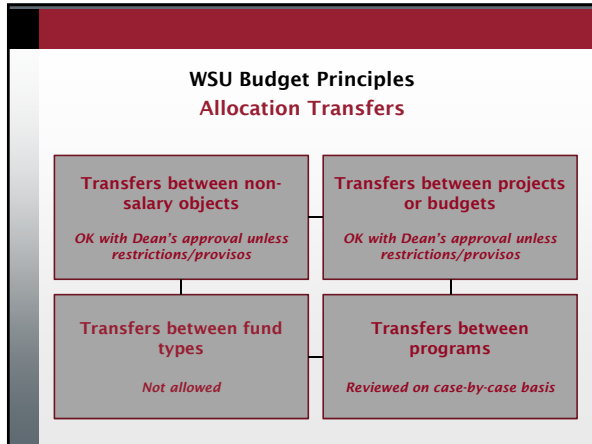
For more information: BPPM 40.25

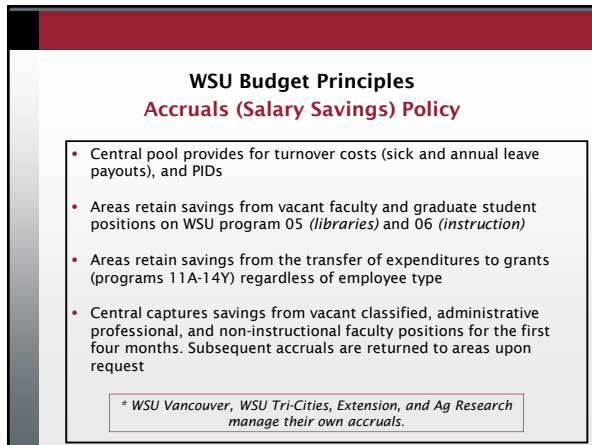
WSU Budget Principles
Distribution of Generating Units F&A

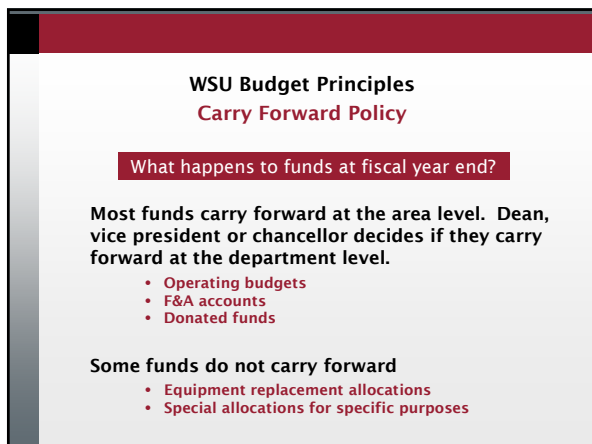
23% of F&A revenue is distributed to revenue-generating units

Distributions are made in one of three ways:

Contract Type	Department	Dean	Academic Dean	Chancellor
PULLMAN CONTRACTS	15%	8%		
URBAN CAMPUS CONTRACTS WITH Academic Unit Affiliation			11.5%	11.5%
URBAN CAMPUS CONTRACTS WITHOUT Academic Unit Affiliation				23%

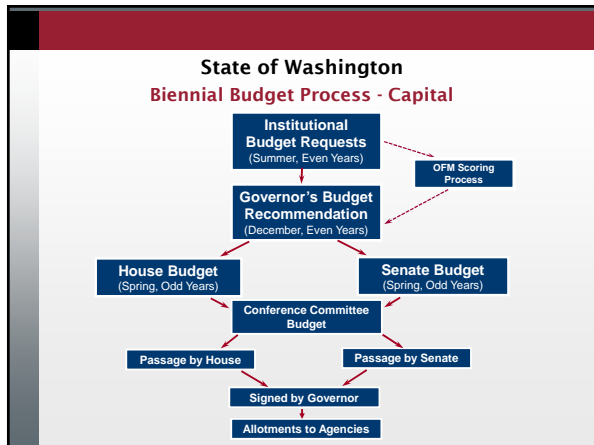


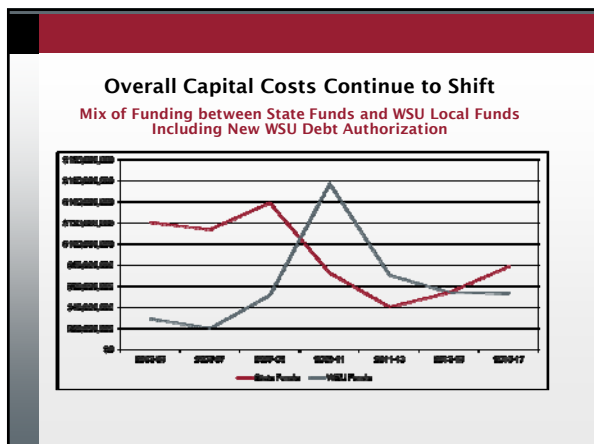


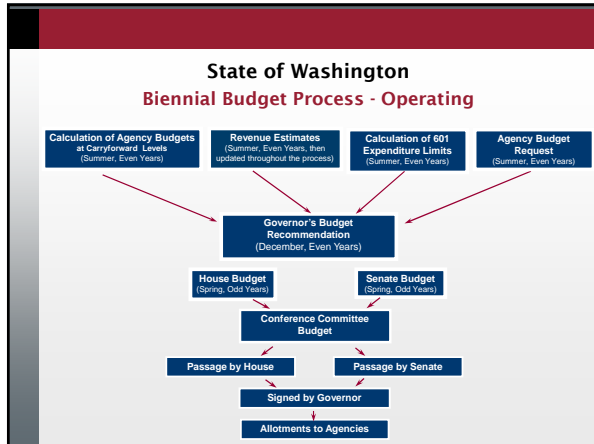


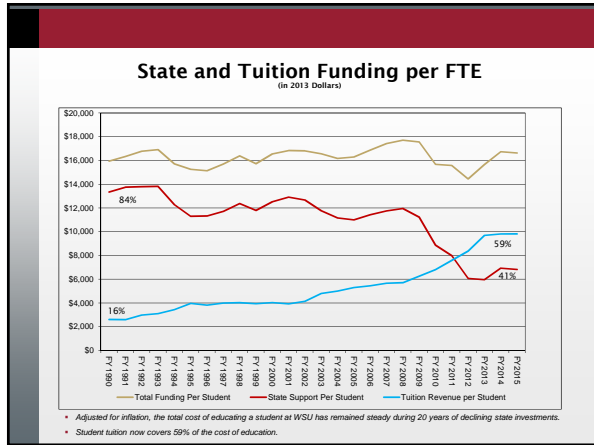
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Tuition History

2015-17 Biennium

- Resident undergraduate tuition (operating fee portion) reduced by 5% for academic year 2015-16 and will be reduced by an additional 10% in academic year 2016-17, per legislative mandate and funding.
- Although authorized to increase tuition by any amount for all other student categories, WSU opted for no tuition increase in academic year 2015-16, per President Floyd.

2013-15 Biennium

- No tuition increases, per legislative mandate.

2011-13 Biennium

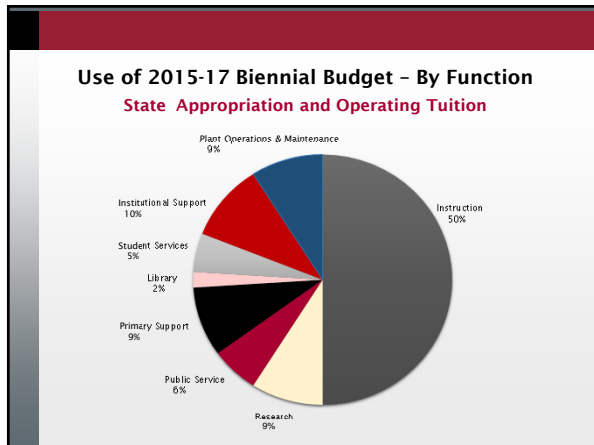
Governing boards were authorized to increase tuition (including operating and building fees)

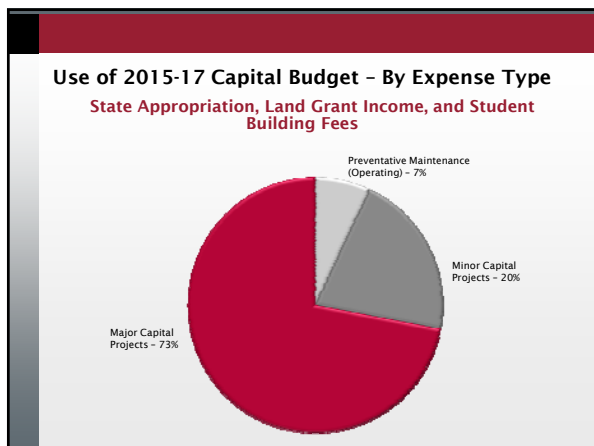
- For resident undergraduates: up to 16% per year* (authority established by Legislature in appropriations act each biennium)
- For all other categories of students: by any amount (authority in RCW)

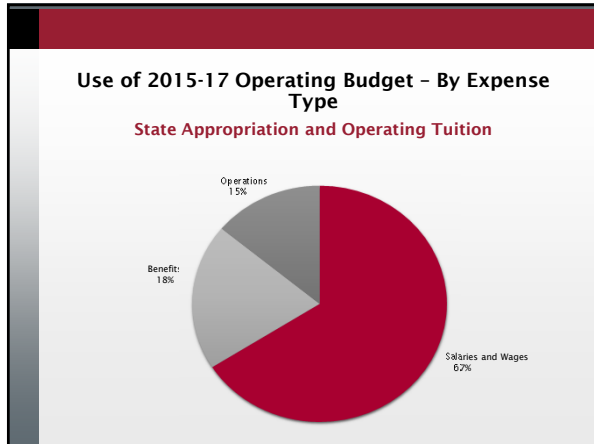
*Institutions had authority for higher increases but would trigger financial aid mitigation requirements.

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2016 Supplemental Budget

WSU Request

Level	Item	Amount
Policy Level	Expansion at Everett <i>(\$0.773M requested in state funds, remainder covered by WSU operating funds)</i>	\$0.832M
	SBDC Matching Funds	\$1M
Maintenance Level	Maintenance & Operations for Troy Hall Renovation	\$0.114M

**2016 Supplemental Budget
Side-by-Side Budget Versions**

<i>(State Funds, \$ thousands)</i>	WSU Request	Governor's Budget	House Budget	Senate Budget
Current Biennium	\$419,891	\$419,891	\$419,891	\$419,891
Maintenance Level Adjustments ¹	\$ 114	\$ 193	\$ 272	\$ 272
Policy Level Adjustments ²				
Expansion in Everett	\$ 773	---	\$ 580	---
SBDC Matching Funds	\$ 1,000	---	---	---
Aviation Biofuels Workgroup	---	---	\$ 18	---
Renewable Energy Program	---	---	\$ 575	---
Public Records Request Study	---	---	\$ 250	---
Tuition Backfill	---	---	---	\$ 2,068
Administrative Efficiencies	---	---	---	\$ (16)
Marijuana Breathalyzer	---	---	---	\$ 250
Honey Bee Biology Researcher	---	---	---	\$ 135
Proposed Supplemental	\$421,778	\$420,084	\$421,586	\$422,600
% Change from current biennium	0.45%	0.05%	0.40%	0.65%

¹ The maintenance level budget represents the cost of providing currently authorized services in the new budget period.
² Policy level adjustments allow for new or expanded services in the ensuing budget period.

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