

WASHINGTON STATE UNIVERSITY

Results	Budget	Budget Variance
(110,000)		(110,000)
907,500	27,500 F	880,000
985,000	55,000 U	930,000
302,500	27,500 U	330,000
		300,000
180,000	10,000 F	170,000
72,500	2,500 U	70,000
70,000		20,000 U

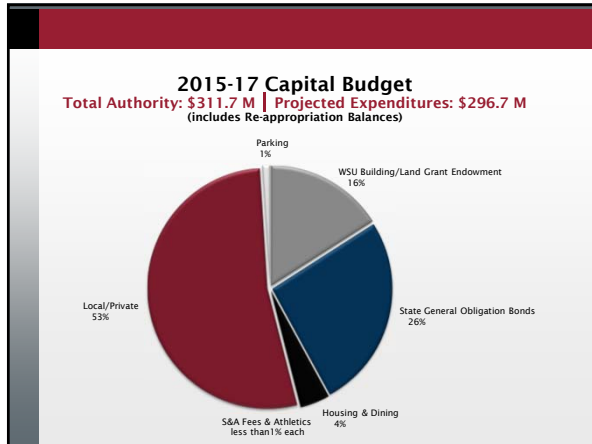
Understanding the University Budget
 Joan King
 Chief University Budget Officer
 November 16, 2017

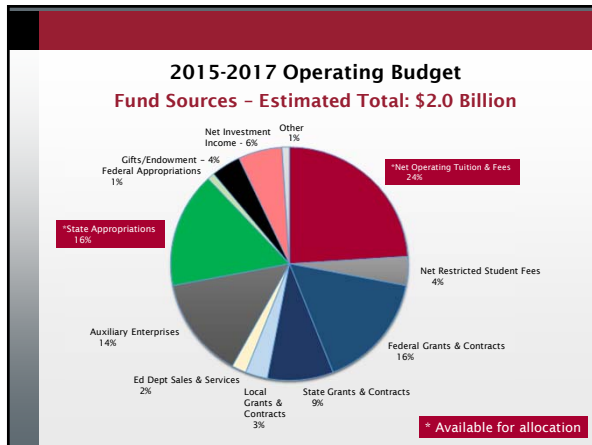
Understanding the University Budget
Overview

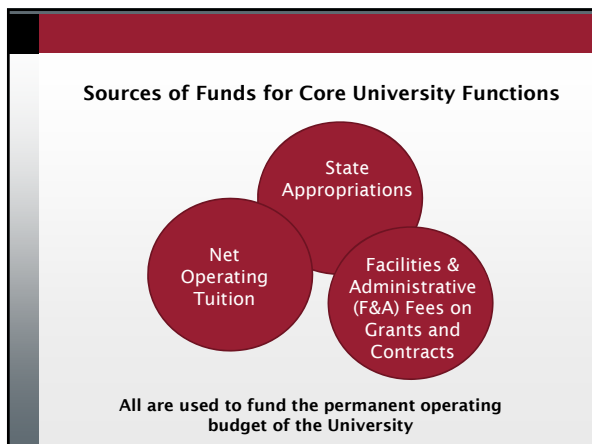
- Funding Sources Within the University Budget
- WSU Budgeting Principles
- How the University Receives State Funding
- Uses of the 2015-17 Biennial Budget
- Looking Ahead

University Operating & Capital Budgets
 2015-17 Biennium - \$2.297 Billion Total

Category	Percentage	Amount
Operating	87%	\$2.0B
Capital	13%	\$296.7M







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

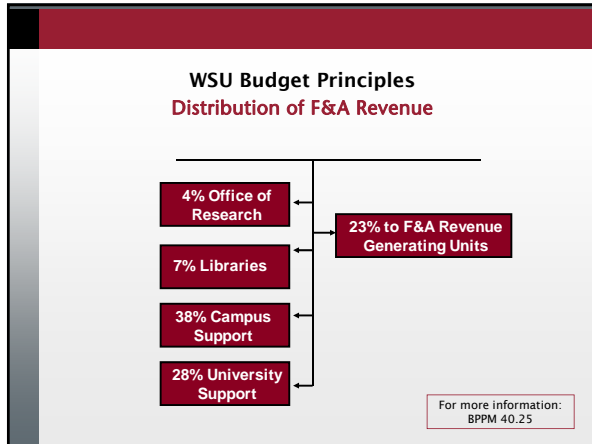
WSU Budget Principles Special Funding Categories

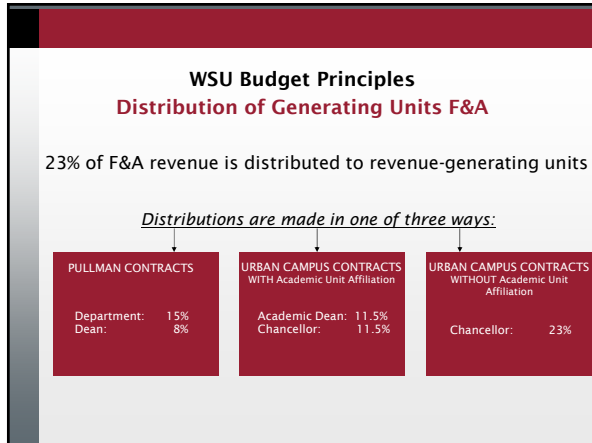
Funding routed to responsible areas

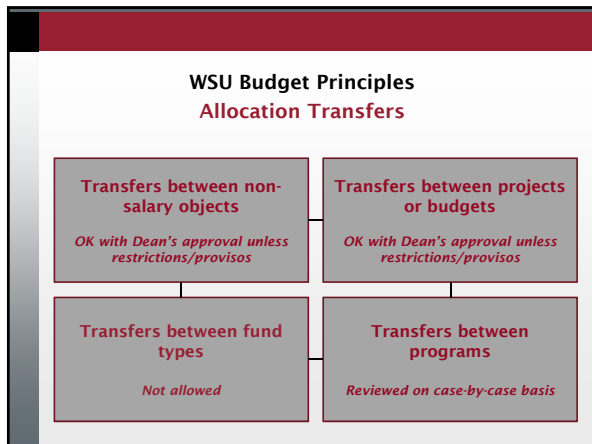
- Donated Funds
- Facilities & Administration recoveries (aka F&A)

Policies dealing with budget savings/shortfalls

- Allocation Transfers
- Salary Accruals
- Carryforward Balances







WSU Budget Principles
Accruals (Salary Savings) Policy

- Central pool provides for turnover costs (sick and annual leave payouts), and PIDs
- Areas retain savings from vacant faculty and graduate student positions on WSU program 05 (*libraries*) and 06 (*instruction*)
- Areas retain savings from the transfer of expenditures to grants (programs 11A-14Y) regardless of employee type
- Central captures savings from vacant classified, administrative professional, and non-instructional faculty positions for the first four months. Subsequent accruals are returned to areas upon request

* WSU Vancouver, WSU Tri-Cities, Extension, and Ag Research manage their own accruals.

WSU Budget Principles
Carry Forward Policy

What happens to funds at fiscal year end?

Most funds carry forward at the area level. Dean, vice president or chancellor decides if they carry forward at the department level.

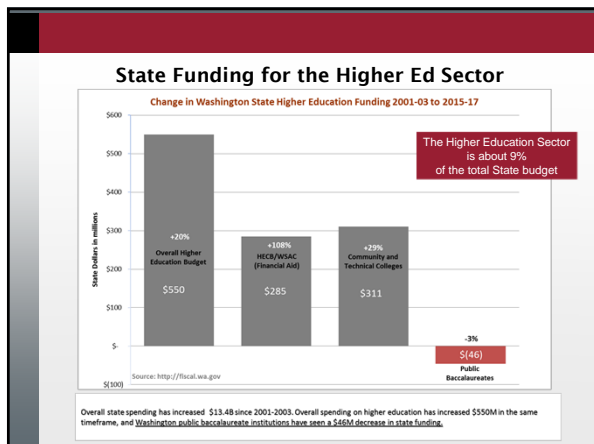
- Operating budgets
- F&A accounts
- Donated funds

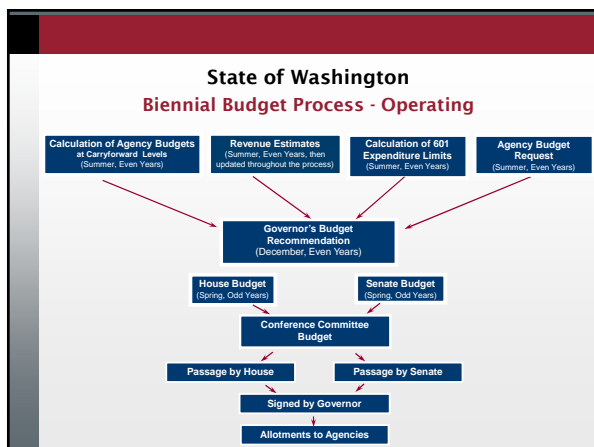
Some funds do not carry forward

- Equipment replacement allocations
- Special allocations for specific purposes, such as proviso funds

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Tuition Rate History

2015-17 Biennium

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

2013-15 Biennium

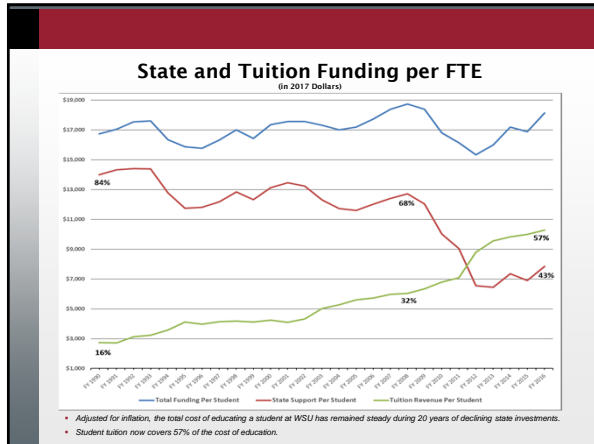
- No tuition increases, per legislative mandate.

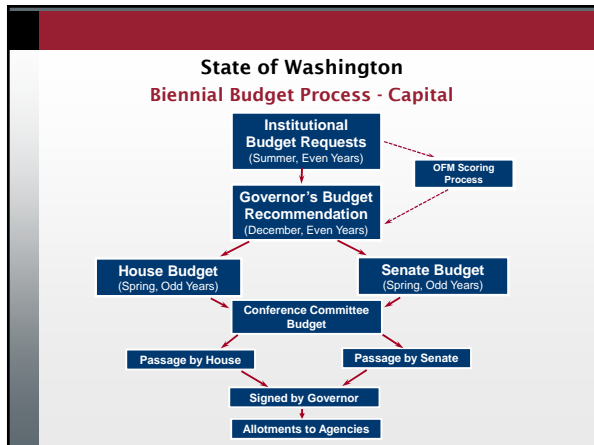
2011-13 Biennium

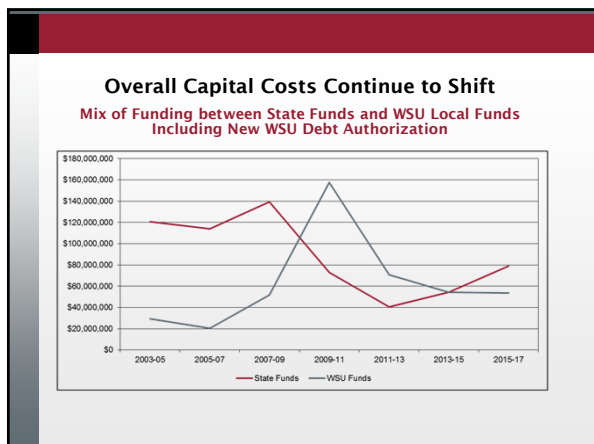
Governing boards were authorized to increase tuition

- 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.

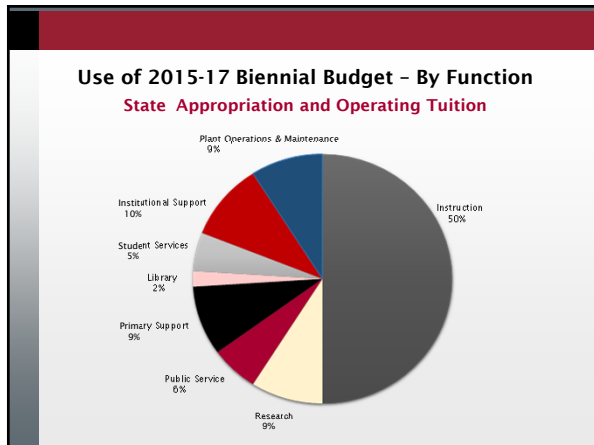


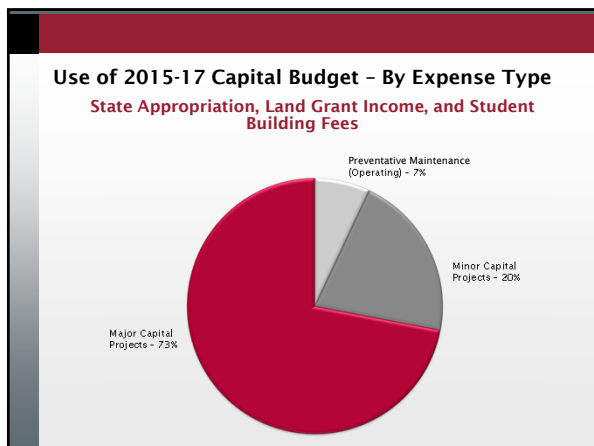


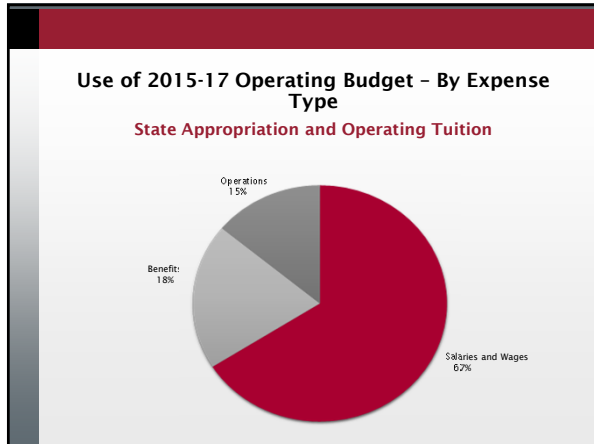


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2017-19 Operating Budget
 WSU Request

Medical Education, Elson S. Floyd College of Medicine	\$10.8M
Salaries for Faculty, Staff, and Graduate Students (4% for each of the two years)	\$37.0M
Center for Advanced Manufacturing and Aerospace (Vancouver and Everett)	\$ 5.0M
Maintenance and Operations for New Buildings	\$ 1.6M
Research for Spokane – One Health Initiative	\$ 1.2M
Collective Bargaining Agreements	Various

**2017-19 Capital Budget
WSU Request**

CAPITAL		
Pullman Plant Sciences (REC5)	Construction	\$58.90M
Pullman Global Animal Phase 2	Construction	\$38.10M
Tri-Cities Academic Building	Design	\$ 3.00M
Minor Capital Improvement (MCI/Equipment)	Pool	\$21.75M
Minor Capital Preservation (MCR)	Pool	\$42.50M
STEM Teaching Labs/Bld. Infrastructure Upgrades	Renovation	\$ 4.90M
Upgrades		
Pullman Life/Physical Sciences Building	Pre-design/Design	\$ 3.50M
Vancouver Life Sciences Building	Pre-design	\$ 0.50M
Pullman Security-Building Card Key Access	Infrastructure	\$ 4.75M
Renovation for Consolidated University Data Center	Renovation	\$ 4.95M
Pullman Life/Safety/BAS Building Systems	Infrastructure	\$ 4.90M
Spokane Teaching Lab/Clinical Research	Renovation	\$ 4.99M
	TOTAL	\$192.7M

Side-by-side charts of the 2015-17 budget operating and capital proposals from the Governor and the Legislature can be found at: <https://budget.wsu.edu/state-budget/index.html>



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WSU Training
Videoconference**

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hrstraining@wsu.edu