University of Wisconsin System
REVISED
2020-21 Annual Budget Guidelines

GENERAL INFORMATION

REVISED Timeline
A revised summary of the 2020-21 budget building timetable for a June Board of Regents meeting is included as the last page of this document. As in prior years, the timeline for institutional budget submissions will remain staggered. However, given the situation with COVID-19, there have been several changes made to the timeline and budget preparation guidelines.

Auxiliary Rate Submission Dates:
Comprehensive institutions: April 1
Doctoral institutions and System Administration: April 15

Budget Submission Dates:
Comprehensive institutions: April 17
Doctoral institutions and System Administration: May 1

The first two tabs of the Auxiliary Template (Revenues and Expenditures, Seg Fee Operation Detail) are not being required at this time. See **Auxiliary Templates** section for additional information.

Tuition Authority Changes
There is a change to this process for the 2020-21 budget. We did not send a blanket request to institutions. Instead, at the Spring check-in call with Vice President Nelson and staff from the Finance and Budget Office, discussions took place around FY19 actual revenues compared to FY20 budgeted tuition, FY19 ending fund balances, and FY19 actual expenditures. In these discussions, institutions let the Budget Office know if they planned on changing their Budgeted Tuition for FY21 and the tuition change request spreadsheet was sent to only those institutions.

Tuition authority change requests should only be for anticipated decreases or increases in ongoing tuition expenditures. They should not include anticipated expenditure of tuition fund balances – those should be budgeted as fund 231. Salary and fringe benefit costs associated with budgeted 131 are the responsibility of the institution and will not be included in the State's supplement process.

Budgeting on 131 vs. 231
The 2020-21 annual budget should reflect all anticipated tuition expenditures and revenues. Expenditures should include those that are one-time and coming from fund balances. Fund 231 (Academic Student Fees – Carryforward Contribution) should be used in the budget for anticipated expenditures beyond an institution's allocated fund 131 budget authority. This will allow the budget to reflect all anticipated expenditures (including non-recurring one-time expenditures) while also allowing easy identification of one-time expenditures vs. on-going base

budgets. All expenditures in the financial system will continue to be on fund 131 or 1(a) – there will not be actual expenditures on fund 231.

REVISED Funds 133 and 233
Institutions are no longer required to zero out fund 233 entries in the budget system. Budget submissions can include both fund 133 and 233.

REVISED Budget and Balance Summaries
Due to the uncertainty and fluidity around the current situation with COVID-19, we will not be requiring institutions submit the Budget and Balance Summaries as part of their FY21 budget submission. Balances will not be reported as part of the 2020-21 annual budget presented to the Board of Regents. The summary spreadsheets will not be sent to campuses at this time.

Institutions will not be required to complete a forecast via PlanUW at this time either. Further communication regarding Forecast will be provided at IAG meetings.

GPR Budget Shifts
While building your 2020-21 budget, keep in mind that there should be no shifts onto the GPR salary line beyond what has been allocated. Increases on the salary line may result in a corresponding increase to the fringe benefit line which will be de-allocated from your supplies and services budget. If your campus intends to make this type of shift, please reach out to Chrissy Klappa (cklappa@uwsa.edu).

PlanUW
PlanUW is used for budgeting non-salary expenses as well as revenue and fringe benefit budgeting. Budgets are now being developed utilizing detailed account codes rather than just the major class. The account code documentation can be found here:
https://www.wisconsin.edu/budget-planning/system-project/training/

Budgeting of revenue was new in 2019-20. The System Budget Office will budget GPR revenue for institutions. All other revenue should be budgeted based on the amount of revenue the institution expects to generate, rather than balancing to expenditures.

PlanUW integrates with the Shared Financial System (SFS), the Compensation Administration Tool (CAT), and the Planning Allocation System (PA). More information and resources related to PlanUW can be found at: https://www.wisconsin.edu/budget-planning/system-project/

REVISED PlanUW Integrations
Integrations with PlanUW during FY21 budget development will happen on the following cadence:

Combo Edit Checks	Nightly
Planning Allocation to PlanUW	Nightly
CAT to PlanUW (**3x per day**)	3:00am, **10:00am**, and 2:00pm
Department Metadata Refresh	Weekly
Account Metadata Refresh	Weekly

We are now using each institution's FY21 Department Tree for building the FY21 budget, a combo edit report is emailed to campus contacts nightly.

SmartView
It is recommended that users update their SmartView version at least once per year. Procedures for installing SmartView can be found here (ensure "run as administrator" is selected): https://www.wisconsin.edu/budget-planning/system-project/help-topics/

Step-by-step documentation for creating reports in SmartView ad hoc has been added to the Budget Office website and can be found here: https://www.wisconsin.edu/budget-planning/system-project/training/

Compensation Administration Tool (CAT)
Salary data will continue to be budgeted in the CAT. Detailed information and CAT resources can be found at: https://www.wisconsin.edu/compensation-administration-tool/.

As a reminder, the FY21 pay plan effective January 1, 2021 will not be entered by person in the CAT during budget development. Institutions will continue to be required to balance to their allocations for pay plan. Further instructions regarding pay plan implementation will be provided by the Service Center later in the year.

REVISED Auxiliary Templates
We understand that institutions may not have auxiliary and segregated fee rates finalized at this time. Institutions should submit rates by the 4/1 and 4/15 regardless of if they are approved by that time.

When sending your rate submissions please let us know the following:
- Have they been approved by the students
- Have they been approved by the Chancellor
- Have any adjustments to the rates happened as a result of the COVID-19 pandemic and those amounts should be separately identified (not encouraged)

If your campuses rates have not been finalized by the submission date, we ask that you provide final rates to go to the Board of Regents by May 5th in order to complete the budget for the June Board of Regents meeting. Rates not finalized will go the Board as pending. However, in this case, we will need to determine how students will be charged in the Fall of 2020.

Non-GPR Positions
For all non-GPR funding sources, the System Budget Office will be comparing the number of positions in the budget submission to the number of filled positions in the January position control reports. Budgeted positions that are significantly higher than the January filled position control levels will require a justification.

Report Requests
To assure all budget development issues have been resolved please run the Allocated vs Budgeted reports and the CAT reports during budget development and prior to submitting your budget.

The Allocated vs Budgeted reports are found in the Planning Allocation System located at: https://ofr01.doit.wisc.edu/forms/frmservlet?config=pa

Information regarding the CAT reports can be found at:
https://www.wisconsin.edu/compensation-administration-tool/

At the time of submission, the following reports should be free from unexplained errors:

- Under Min, Over Max Report (CAT)
- Record Errors Report (CAT)
- Combo Edits Error Report (PlanUW)

Thank you, and please feel free to contact Chrissy Klappa at 608-890-2881 or cklappa@uwsa.edu, or Aimee Arnold at 608-262-1544 or aarnold@uwsa.edu, if you have any questions.

CAT specific questions should be directed to jgoytowski@uwsa.edu.
PlanUW specific questions should be directed to PlanUW@uwsa.edu.

ADDITIONAL ALLOCATION INFORMATION

The Initial Allocation memo was sent to institutions on February 28, 2020. Since that time, there have been several additional allocations communicated. Information on those allocations can be found below:

Financial Aid Memo
The Financial Aid memo was sent on March 11, 2020. This included the institutional allocations for the Lawton Undergraduate (406) and the Advanced Opportunity Programs (403).

Tuition Assistance Grant funding will continue to be held at UW System and distributed to institutions based on the schedule provided.

2020-21 Debt Service Reallocation
The 2019-21 Biennial Budget provides $ 219,048,000 in GPR Debt Service for fiscal year 2020-21. This funding has been allocated based on each institution's proportion of actual debt service expenditures (principal plus interest) in fiscal year 2018-19.

2020-21 Reallocation of Renewable Energy Appropriation
This allocation redistributes the $4,367,000 in fund 118 based on each institution's proportion of actual renewable energy expenditures in fiscal year 2018-19.

Allocations for 2020-21 Interinstitutional Agreements with Extended Campus (EC), Institute for Business and Entrepreneurship (IBE), and UW-Madison Division of Extension (EXT)
As part of our agreement with the former UW Extension units, the UW System Budget Office has removed the 104, 132, and 189 funding at each campus associated with the 2019-20 IIAs.

EC, IBE, and EXT are currently working on finalizing the IIA amounts for each institution. As we receive those allocations in the System Budget Office, we will enter the allocations and notify the institution's Budget Director of their completion.

HELPFUL HINTS AND INFORMATION FOR BUDGET RECONCILIATION

The System Budget Office has prepared a list of some items to check for and verify before submitting the budget.

Planning Allocation System

Undistributed Funds – Review Allocation Reports for any undistributed funds and submit forms to the System Budget Office to distribute these funds. Once allocations have been entered, review the Allocated vs. Budgeted report to ensure undistributed lines have a zero variance.

Allocated vs. Budgeted Report – Review the Allocated vs. Budgeted report to check for the following items:

- For all funds that receive an allocation (GPR funds, 131, 132 and 189), there is zero variance for both dollars and FTE.
- Generally, we don't expect to see shifts onto or off-of the salary line. However, should your institution want to make such a shift, please reach out to use before doing so. If no shifts are being made onto or off-of salary, there should be a zero variance on 'Total S&W' and 'Total Non-S&W'.
- Any large shifts between programs, especially out of instruction and onto institutional support, may require an explanation during the check-out process.

CAT

Position Report – You may want to run a position report to have a complete picture of all entries made in the CAT.

Under Min/Over Max – Run this report and review employees or vacant positions that may be under the min or over the max. Employees (or vacant positions) under the minimum should be corrected. Employees (or vacant positions) over the max should have an Extraordinary Salary Range (ESR) agreement with your institution.

Record Errors – This report should be free of errors, however there are a few exceptions. Contact Jennifer Goytowski for questions about exceptions.

PlanUW

Consolidated Trend Review – Under Budget Review, use the Consolidated Trend Review to view your budget at a high level as well as compare it to prior years.

Revenue and Expense Report – Under Budget Reports, use the Revenue and Expense Report to check for the following items:

- PR revenue is budgeted appropriately
- No revenue is budgeted on GPR funds
- Revenue budgeted on fund 131 is what your institution believes you will generate in total tuition

2020-21 ANNUAL BUDGET TIMELINE
REFLECTS A **JUNE** BOARD OF REGENTS MEETING
REVISED TENTATIVE

ADMINISTRATIVE BUDGET BUILDING STEPS	DATES
Initial Auxiliary Cost Factors Distributed	November 2019
CAT Initialized	January 2020
Initial Allocations Entered	February 2020
Institutional Estimates for Seg Fee and Room/Board Rate Changes to be Submitted to System Budget Office Staff	February 17, 2020
PlanUW Initialized	March 2020
~~Budget and Balance Report Templates Sent to Institutions~~	~~March 2020~~
Auxiliary Instructions and Templates Distributed	March 2020
One-Time Auxiliary Transfer Requests Submitted to System Budget Office Staff	March 2020
Inter-Institutional Allocations Sent to Institutions	March 2020
Auxiliary Budgets and Worksheets submitted to System Budget Office Staff (campuses will not submit tabs 1 & 2 at this time): Comprehensives (including branch campuses) Doctoral	 April 1, 2020 April 15, 2020
Annual Budget Due Dates: Comprehensives (including branch campuses) Doctoral & SA	 April 17, 2020 May 1, 2020
~~Budget and Balance Summaries to be Submitted to System Budget Office~~ ~~Comprehensives (including branch campuses)~~ ~~Doctoral, SA & SYS~~	 ~~April 15, 2020~~ ~~May 1, 2020~~
System Budget Office Sends Out Auxiliary Budget Tables for Institutional Review Prior to Board of Regents Meeting	May 2020
Board of Regents Meeting	June 4-5, 2020