University of Wisconsin System
2023-24 Annual Budget Guidelines

GENERAL INFORMATION

Timeline

A summary of the 2023-24 budget building timetable for a July Board of Regents meeting is included on the last page of this document. As in prior years, the timeline for institutional budget submissions is staggered.

Auxiliary Rate Submission Dates:

All institutions: January 30

Additional two tabs of Auxiliary Budget Template (separate instructions to follow):

Comprehensive institutions: April 17
Doctoral institutions and System Administration: May 1

Budget Submission Dates:

Comprehensive institutions: April 17
Doctoral institutions and System Administration: May 1

Tuition Authority Changes

UW institutions will receive instructions and a template for requesting changes in tuition authority. This information should be submitted to the System Budget Office by February 17, 2023, to ensure timely allocation creation. Tuition authority change requests should only be for anticipated increases or decreases 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 Fund 231

The 2023-24 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.

New for FY24 - When submitting the annual operating budget, institutions should include an accounting of anticipated expenditures making up fund 231.

Fund 109

Please ensure that there is nothing budgeted on fund 109. Effective with FY21, fund 109 utilities were allocated out as fund 101-106 and should be budgeted on the fund allocated.

Budgeting on 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.

GPR Budget Shifts Onto/Off of Salary Line

While building your 2023-24 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).

GPR Shifts between Funds

Institutions wishing to shift between GPR funds (for example, from 402 to 102 or from 103 to 102) should use the template located on the Budget Office website.
https://www.wisconsin.edu/budget-planning/annual-operating-budget/#forms-and-templates

Pay Plan – General Information

The 2023-25 Biennial Budget request includes funding for a proposed 4% pay plan implemented on January 1, 2024, and an additional proposed 4% pay play implemented on January 1, 2025. While pay plan has been proposed by the Board, at this time we are not able to ascertain what a final pay plan may look like. Any FY24 pay plan will be budgeted in a Phase II budget process, taking place after a final pay plan is approved by JCOER (no pay plan should be budgeted for the proposed 2023-25 in GPR funds).

Institutions will, however, receive an allocation for the second half of the 2% pay plan implemented on January 1, 2023.

Planning for Non-GPR Funds Pay Plan

Budgets for 2023-24 will need to include the second half of the 2% pay plan implemented on January 1, 2023, or 1%, and the first half of the proposed 4% pay plan implemented on January 1, 2024, or 2%. At this time, the proposed 4% pay plan has not been approved; however, institutions should include the proposed amounts in their planning. If the pay plan is approved for a different amount, adjustments will be made in the second year of the biennium in FY2024-25.

Pay plan should be built in as a lump sum amount either in a campus clearing account or in individual departments, and not attributed to individuals.

PlanUW

PlanUW is used for budgeting non-salary expenses as well as revenue and fringe benefit budgeting. Budgets are developed utilizing more 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/

The System Budget Office will budget GPR revenue for institutions at the end of the budget development process. Campuses should not budget revenue on GPR funds. All other revenue (including 131 tuition 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) and the Compensation Administration Tool (CAT). More information and resources related to PlanUW can be found at: https://www.wisconsin.edu/budget-planning/system-project/

Budget Narrative

The annual budget document will again include campus specific narrative and budget data. More information will be provided during the budget development process.

PlanUW Integrations

Integrations with PlanUW during FY24 budget development will happen on the following cadence:

Combo Edit Checks	
Madison	Overnight Monday, Wednesday, Friday
Milwaukee & Comprehensives	Overnight Sunday, Tuesday, Thursday
All Institutions	Overnight Saturday
CAT to PlanUW	Hourly from 9:00 am – 5:00 pm and 3:30 am
Department Metadata Refresh	Weekly
Account Metadata Refresh	Weekly

Please ensure your institution's FY24 Department and Combo Edit trees are in place.

Planning Allocation System

The Planning Allocation System and initial allocations will be available in early February.

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/.

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 or lower than the January filled position control levels will require a justification.

Budget Reports

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 in the UWSA Planning Allocations card in PlanUW.

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)

Please contact Chrissy Klappa cklappa@uwsa.edu, or Aimee Arnold at 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.

Current Year Forecast Submission

Campuses will submit their second FY23 current year forecast for inclusion as part of the 2023-24 annual budget document. This forecast will be based on February data and should be submitted to the System Budget Office no later than May 1, 2023. Specific guidance will be provided prior to the Current Year Forecast being opened.

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 (in the UWSA Planning Allocation Card in PlanUW)

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 us 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 jgoytowski@uwsa.edu 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 Reconciliation Reports, use the Rev and Exp Rpt by Dept - Summary 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

2023-24 ANNUAL BUDGET TIMELINE
REFLECTS A **JULY** BOARD OF REGENTS MEETING
TENTATIVE

BUDGET BUILDING STEPS	DATES
PlanUW Initialization	January 2023
CAT Initialized	January 2023
Tuition Authority Change Request Form Sent	January 2023
Initial Allocations Entered	February 2023
Tuition Budget Authority Change Requests Due to System Budget Office	February 17, 2023
Inter-Institutional Allocations Sent to Institutions	March 2023
Annual Budget Due Dates: Comprehensives (including branch campuses) Doctoral & System Admin	 April 17, 2023 May 1, 2023
Budget Narrative Due: Comprehensives (including branch campuses) Doctoral & System Admin	TBD
Current Year Forecast Due	May 1, 2023
Board of Regents Meeting	July 7-8, 2023