Universities of Wisconsin
2024-25 Annual Budget Guidelines

GENERAL INFORMATION

Timeline

A summary of the 2024-25 budget building timetable for a June Board of Regents meeting is included on the last page of this document. As in prior years, the timeline for budget submissions is staggered.

Auxiliary Rate Submission Dates:

All universities: February 2

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

Comprehensive universities: April 1
Doctoral universities and Universities of Wisconsin Administration: April 15

Budget Submission Dates:

Comprehensive universities: April 1
Doctoral universities and Universities of Wisconsin Administration: April 15

NEW for FY25:

Along with the annual budget submission for FY25, a separate request will be forthcoming for a Multi-Year Financial Plan. The instructions that accompany the request will provide directions for which universities are required to submit a plan. In the multi-year plan, we will ask each university to identify their structural deficit, which we will use for purposes of reporting to stakeholders.

Budgeting on Fund 231

The FY25 annual budget should reflect all anticipated tuition expenditures and revenues.

Fund 231 should reflect:

- Non-recurring one-time expenditures that tuition balances will be used to fund, and
- Anticipated expenditures beyond a university's allocated fund 1(a) budget authority (amounts being used to cover the structural deficit).

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.

When submitting the annual operating budget, universities should include an accounting of anticipated expenditures making up fund 231.

Tuition Authority Changes

Universities will receive instructions and a template for requesting changes in tuition authority. This information should be submitted to the UWSA Budget Office by February 23, 2024, 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 university and will not be included in the State's supplement process. Tuition authority increases related to the proposed base or additional tuition increases in FY25 will be addressed at a later date and should not be requested at this time.

Please note that universities should be working toward aligning their budgeted tuition expenditures with actual tuition being generated.

GPR Budget Shifts Onto/Off of Salary Line

While building your FY25 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 university intends to make this type of shift, please reach out to Chrissy Klappa (cklappa@uwsa.edu).

GPR Shifts between Funds

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

Pay Plan – General Information

The 2023-25 Biennial Budget and Joint Committee on Employment Relations approved a 4% pay plan retroactive to July 1, 2023, and an additional 2% pay play effective July 1, 2024, for the staff of the Universities of Wisconsin.

GPR/Tuition Pay Plan Allocations

Universities received their pooled GPR/tuition supported pay plan allocation for the 4% pay plan effective July 1, 2023, in FY24, and will receive an allocation for the 2% pay plan effective on July 1, 2024, in FY25.

- This includes funds 101/102/103/104/106 and 402, and standalone GPR funds at UW-Madison.

Program Revenue and Other Funds Pay Plan

Since the FY24 program revenue budgets were built on the assumption of a 4% pay plan implemented on January 1, 2024, the budgets for FY25 will need to include the second half of the 4% pay plan implemented on July 1, 2023, or 2%, and the full 2% pay plan implemented on July 1, 2024.

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

27th Pay Period Allocations

In FY24, universities received a one-time allocation to cover the 27th pay period, which happens every 11 years. Due to the one-time nature, those allocations will be removed from university budgets in FY25.

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 UWSA Budget Office will budget GPR revenue and GPR fringes for universities at the end of the budget development process. Universities should not budget revenue or fringes on GPR funds. All other revenue (including 131 tuition revenue) should be budgeted based on the amount of revenue the university expects to generate, rather than balancing to expenditures.

Budget Narrative

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

PlanUW Integrations

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/

Integrations with PlanUW during FY25 budget development will happen on the following cadence:

Combo Edit Checks	
Madison	Overnight Monday, Wednesday, Friday
Milwaukee & Comprehensives	Overnight Sunday, Tuesday, Thursday
All Universities	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 university's FY25 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 UWSA 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 UWSA 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.

Fund 123
Fund 123 has been moved from Other Unrestricted to the Auxiliary reporting category to align with the recommendation from LAB that funds set aside for upcoming debt service payments are not reported as other unrestricted and instead reported as auxiliary operations.

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 Sara Voigts at svoigts@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
Universities will submit their second FY24 current year forecast for inclusion as part of the 2024-25 annual budget document. This forecast will be based on February data and should be submitted to the UWSA Budget Office no later than May 1, 2024. Specific guidance will be provided prior to the Current Year Forecast being opened.

HELPFUL HINTS AND INFORMATION FOR BUDGET RECONCILIATION

The UWSA 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 UWSA 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 university 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 university.

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 university believes you will generate in total tuition.

2024-25 ANNUAL BUDGET TIMELINE
REFLECTS A **JUNE** BOARD OF REGENTS MEETING
TENTATIVE

BUDGET BUILDING STEPS	DATES
CAT Initialized	January 2024
Tuition Authority Change Request Form Sent	January 2024
PlanUW Initialization	February 2024
Initial Allocations Entered	February 2024
Tuition Budget Authority Change Requests Due to UWSA Budget Office	February 23, 2024
Inter-Institutional Allocations Sent to Universities	March 2024
Annual Budget Due Dates: Comprehensives (including branch campuses) Doctorals & Universities of Wisconsin Administration	 April 1, 2024 April 15, 2024
Budget Narrative Due: Comprehensives (including branch campuses) Doctorals & Universities of Wisconsin Administration	TBD
Current Year Forecast Due	May 1, 2024
Board of Regents Meeting	June 6-7, 2024