WHAT’S NEW FOR 2020-21

• Treatment of Fringe Benefits for GPR Funds
  ▪ Beginning in FY20/21, fringe benefits for Funds 101 and 402 will be treated similar to program revenue funds. Divisions will receive an allocation for fringe benefits in Funds 101 and 402. Divisions will be responsible for managing fringe benefit expenditures during the fiscal year within the allocated fringe benefit budgets.
  ▪ During FY20/21, fringe benefits will be charged to units based on actual fringe benefit expenditures for employees paid on Funds 101 and 402: if any overspending of fringe benefit budgets occurs in these funds, units will be charged based on actual rates.
  ▪ Once the divisional fringe benefit budgets for Funds 101 and 402 have been established for FY21, there should be no changes to the fringe benefit budget during the fiscal year.

• Pay Plan Implementation for FY20/21
  ▪ Building pay plan into the budget by person poses a problem in years when the budget is due in April, but pay plan is not effective until January 1st.
  ▪ UW System is planning to de-couple pay plan implementation from development of the FY20/21 budget.
  ▪ For FY20/21, the compensation administration tool (CAT) will be used for budgeting base salaries, non-pay plan compensation adjustments, FTE and funding. Pay plan will be implemented outside of the CAT.
  ▪ In November, UW Shared Services will provide an Excel file to campus central HR offices containing active employees as of an agreed-upon date. Campuses will enter the pay plan change amount by person and return the file to UW Shared Services where it will be loaded into HRS.
  ▪ More detailed information will be provided by UW Shared Services closer to November.

• Initialization of Budget Systems for FY20/21 budget entry
  ▪ Due to lateness of FY20 pay plan approval by JCOER, UW System is still working on FY20 budget.
  ▪ The CAT has been initialized and is available for entry of salary budgets.
    ✓ WARNING! FY20 and FY21 will both be open, as it is not possible to lock users out of specific years. Please be careful to ensure all entries are made in FY21.
    ✓ Note that the automatic job data feed from HRS into the CAT will not be active until the week of February 17th.
  ▪ Plan UW will not be initialized until the FY19/20 budget is finalized. The target date for when Plan UW will be open for non-salary revenue and expense entry is the week of February 17th.
  ▪ Budget deadlines have been adjusted to reflect availability of Plan UW. See attached revised divisional budget deadlines.

• Use of Carryforward Funds
  ▪ For FY20/21, requests to use carryforward balances were reviewed as part of the operating budget cycle. Decisions regarding use of carryforward balances were communicated to units in their FY20/21 allocation letters.

• 6-Year Financial Forecast – Revenue & Expense Templates
  ▪ The deadline for completion of 6-year financial forecast will be post-budget development cycle.
    ▪ Target deadline: mid-to-late July, more detailed information will be provided in April.
BUDGET SYSTEMS

• Compensation Administration Tool (CAT)
  o The CAT budget system will be used to budget salaries.
  o The UW System CAT website, as well as your training manual, are useful resources.
  o Divisional Institutional Planning Spreadsheets (IPS) are available in your SharePoint Divisional Budget Folder.
  o Refer to the Current Budget Process section of the FP&A website for CAT/AAP changes related to Plan UW
  o It is recommended that all Additional Adjustments be entered directly into the CAT budget system instead of the IPS. These include:
    ✓ Vacant and Graduate Assistant group positions that must be entered in the top section by job code.
    ✓ Lump sums and deducts that must be entered in the bottom section.
  o Reminder: Since there is an automatic job data feed from HRS into the CAT until your budget deadline date, CAT budget records will be automatically updated for any mid-year adjustments processed in HRS up to that point.

• Plan UW: entry for revenue and non-salary expense budget
  o Refer to the Budget Systems section of the Financial Planning & Analysis (FP&A) website for a link to Plan UW: PBCS and other useful information
  o Refer to the Current Budget Process section of the FP&A website for:
    ▪ Budgeting for revenues – refer to next section below
    ▪ Budgeting for expenses – all non-salary expenses should be entered into Plan UW using only the Level 1 Budget Categories – refer to the ‘Plan UW Account Code Rollup’ documentation located in the ‘Announcements’ section of Plan UW

ENTER ONLY THE FOLLOWING REVENUE IN PLAN UW

• “Special Course Fees PlanUW” = budget your special course fee revenue from your completed Fund 128 Non-Auxiliary template
• “Misc Revenue PlanUW” = budget your revenue from your completed Fund 136 budget template.
• “Differential Tuition PlanUW” = budget your Differential tuition revenue from your Fund 131 Differential budget template

NOTE: Auxiliary operations should continue to budget revenue using the Plan UW budget categories as indicated in your Auxiliary budget templates.

PLANNING ALLOCATIONS – GPR FUNDS

• We will inform you once initial allocations are made. Information on your 2020-21 allocations will be available in the online Planning Allocation System
FINANCIAL PLANNING & ANALYSIS (FP&A) WEBSITE

- This budget guidelines document will be posted in the ‘Budget/Current Budget Process’ section of the [FP&A website](#).

- See the [Budget Systems](#) section of our website for information on getting authorized, training materials, and other helpful information for the following budget systems:
  - Compensation Administration Tool (CAT)
  - Plan UW: PBCS
  - Planning Allocation System
  - Hyperion/InfoAccess
  - Budget Development Reports

BUDGETING POSITIONS - FTE

- FTE Targets:
  - **GPR Funds**: the campus is limited to the number of FTE allocated by UW System for funds 101, 131, and 402. You will be required to explain any variances between budgeted and allocated FTE for these funds in your division’s budget submission.

- Vacant Positions:
  - All vacant positions, regardless of funding source, will be reviewed by FP&A.
  - Must be entered in the top section of the CAT Additional Adjustments page.
  - Only positions for which there is funding should be included in the budget.
  - Vacancies [should only be built into the 2020-21 budget](#) if the vacancy has been approved for recruitment.

BUDGETING FOR TURNOVER SAVINGS

- Turnover savings represents the amount of money saved when budgeted positions go unfilled or under-filled for a period of time; turnover savings is a normal and expected part of losing and replacing staff.

- Turnover savings should be built into each division’s budget. FP&A will provide guidance on historical turnover rates for each division.

PROGRAM (ACTIVITY) SHIFTS – FUND 101

- If you move more than 1% out of any program (activity) for Fund 101, provide the following to FP&A when you submit your division’s budget:
  - A schedule detailing the activity shift (located on the [FP&A website](#)).

- You can check your shift in program (activity) by referring to the online Planning Allocation System (Allocated vs. Budgeted report).

DEDUCT ENTRIES

- Deduct entries can be entered in any Department (Org).

- Must be entered in the bottom section of the CAT Additional Adjustments page.

- Provide FP&A with a schedule of deduct entries [and](#) an explanation as to how each deduct entry will be covered in 2020-21.
CHANCELLOR’S GRADUATE STUDENT AWARDS (CGSA)
- Funding for CGSA awards is included in the FY20/21 allocations for Schools/Colleges. There will be no separate allocation for these awards.
- Expenditures for CGSA awards will continue to be tracked through projects in FY20/21.

FACULTY PROMOTIONS
- With the exception of out-of-cycle faculty promotions, FP&A will enter faculty promotions when they are received from the Provost’s Office.
- Divisions should enter out-of-cycle promotions in the budget as a mid-year base adjustment with a reason code of 003: promotion/progression.

GRADUATE ASSISTANTS
- Graduate Assistants can be budgeted in any fund.
- See the Graduate School website for the 2020-21 rates.

FUND 131
- **Tuition Differentials**: Schools with tuition differentials should submit a completed tuition differential budget template (located in your Divisional Budget SharePoint folder) with their divisional budgets.
- **Teaching Assistants**:
  - For Teaching Assistant group positions budgeted on Fund 131, enter one of the following codes in the PROJECT/USER field:
    - 131BDTS – Graduate Assistant positions budgeted on tuition differential funding.
    - 131BTAS – Graduate Assistant positions **not** budgeted on tuition differential funding.

USER FEES (FUND 136) & NON-AUXILIARY FUND 128
- The 2020-21 Non-auxiliary budget memo is available on the FP&A website.
- Deadline for submission is either 1/15/20 or 2/5/20 per memo.

EXTRAMURAL FUNDS – 133, 233 & 144
- You should budget for these funds based on anticipated expenditures for 2020-21.
  - You should budget by the appropriate program (activity).
  - You should budget by the appropriate Plan UW budget category, including fringe benefits.
  - You have the flexibility to budget individual staff or use provisional lines.
  - You have the flexibility to budget these amounts in individual departments or in your division wide accounts (Bxx-98xx).
- FTE should also be built into your budget, as appropriate, for salary dollars being budgeted.

GIFT FUNDS - 233: Use Fund 233 to budget projected expenditures from gift funds

UW-EXTENSION BUDGETS – FUNDS 104, 132, & 189
- Fund 104 allocations will be included in initial planning allocations.
- Fund 132 and 189 budgets should be built to the same amounts as in the 2020-21 budget templates sent to FP&A.
CHECKLIST FOR 2020-21 BUDGET DEVELOPMENT

- Submit electronic copy with your budget submission.
- Available on the [FP&A website](#) in the Current Budget Process section as a fillable form

CAT BUDGET REPORTS

- We are asking that you run and review all CAT reports prior to submitting your budget:
  - HRS to CAT Compare Report
  - HRS Change Report
  - Record Errors Report
  - Over Max Under Min Report
  - CAT Position Report
  - Missing from CAT Report

**NOTE:** Any errors on the above reports (in bold) should be corrected prior to your budget submission
### Divisional Budget Deadlines – Revised 2020-21

#### February 28, 2020
- Architecture & Urban Planning
- Freshwater Sciences
- Library
- Public Health
- Information Studies

#### March 4, 2020
- Health Sciences
- Arts
- Engineering & Applied Sciences
- Social Welfare
- Graduate School
- Nursing

#### March 11, 2020
- General Studies
- General Education Administration
- Enrollment Management
- Business Administration
- Education
- Office of Research

#### March 18, 2020
- Finance & Administrative Affairs
- Student Affairs
- Academic Affairs
- Letters & Science
- Continuing Education