

## **INFORMATION ITEM #2**

### **Regent Budget Ad Hoc Committee Update (Enrique Cerna/Leslie Brunelli)**

TO ALL MEMBERS OF THE BOARD OF REGENTS

SUBJECT: Regent Budget Ad Hoc Committee Update

SUBMITTED BY: Enrique Cerna, Regent Chair, Regent Budget Ad Hoc Committee  
Leslie Brunelli, Executive Vice President, Finance & Administration/CFO

The Regent Budget Ad Hoc Committee is charged with developing an educational plan for the Board of Regents to aid and enhance their understanding of the University's budget in advance of the anticipated approval of the Fiscal Year 2026 budget.

Since the September Board of Regents Finance and Administration Committee meeting, this committee met twice, once on October 22 and again on November 4.

To support the Regents' budget education, several training initiatives are underway. During the upcoming November Board of Regents meeting, Assistant Vice President for Budget and Planning Chris Jones and Executive Vice President Brunelli will present "Budget Basics 101 – Understanding the University's Budget." This presentation will be adapted from material that the Budget Office routinely presents to the campus community. The session will provide a foundational overview of the university's budget, covering essential topics such as core funds, auxiliary enterprises, sales and services, and other revenue streams.

In January, during the regular Board of Regents meeting, Executive Vice President Brunelli will offer a presentation on the University Budget Document. This presentation will help equip the Regents to effectively navigate and interpret the budget information they will be reviewing and approving.

Additionally, throughout the year, the Finance & Administration Committee will introduce Information Items and host discussions aimed at offering a high-level overview of some of WSU's financial operations. The proposed schedule for these presentations and discussions includes:

- November 2024 – Law Enforcement and Campus Safety, University Facilities Services
- January 2025 – Business & Financial Services
- March 2025 - Human Resources Services, Unit Carryforward, Housing and Dining Financial Operation (in Academic & Student Affairs Committee – possibly deferred to April 2025)
- April 2025 – WSU Health Sciences, Information Technology, University Insurance Coverage

While the two in-depth board sessions in November and January and the additional discussions in the Finance & Administration Committee will provide valuable foundational knowledge, they will not fully address the challenges the university faces. Therefore, the Regent Budget Ad Hoc Committee proposes that the Regents consider holding a retreat or special meeting focused on understanding current budget challenges. This in-depth discussion would cover critical areas including salaries and wages, academic departments, our system campuses, and other items as they emerge throughout this process. Ideally, this meeting would take place in late January or February before the University's budget hearings in late March.

Finally, in mid-May, the Regents will need to convene a special Board of Regents meeting to review and approve the University's budget. This meeting will also include the approval of the Cougar Athletics Budget and any related budget transfers.

The Regent Budget Ad Hoc Committee believes this proposed timeline will equip the Regents with the essential information needed to confidently approve the FY26 budget.

ATTACHMENT:        Proposed Regent Budget Education Calendar

## Proposed Regent Budget Education Calendar

Timeline	Topic/Agenda	Suggested Presenters
<b>November 14<sup>th</sup></b> (Regular Board of Regents Meeting)	<b>Budget Basics 101 - Understanding the University's Budget:</b> Core Funds, Auxiliary Enterprises, Sales & Services, and Other	Leslie Brunelli/Chris Jones
<b>November 14<sup>th</sup></b> (Finance & Administration Committee)	<b>Law Enforcement and Campus Safety; University Facilities Services</b>	Vicky Murray/Gary Jenkins Olivia Yang
<b>January 23<sup>rd</sup></b> (Regular Board of Regents Meeting)	<b>Navigating the University Budget Document</b>	Leslie Brunelli/ Chris Jones
<b>January 23<sup>rd</sup></b> (Finance & Administration Committee)	<b>Business and Financial Services</b>	Matt Skinner
<b>January-February</b> (Retreat or Special Meeting – Virtual)	<b>Understanding and Addressing Budget Challenges:</b> Salaries & Wages, Academic Departments, System Campuses – Other topics as needed	Leslie Brunelli/Chris Riley-Tillman/ Jennifer Klein /Mel Netzhammer/Sandra Haynes/Paul Pitre/Dave Cillay (& Others)
<b>March 6<sup>th</sup></b> (Finance & Administration Committee)	<b>Human Resources Services; Unit Carryforward; Housing &amp; Dining Financial Operations</b>	Leslie Brunelli/Jennifer Klein/Romando Nash/ Sean Greene
<b>April 17<sup>th</sup></b>	<b>WSU Health Sciences; Information Technology; University Insurance Coverage</b>	Daryll DeWald/Jim Record/Tony Opheim/Leslie Brunelli/Sharyl Kammerzell
<b>Mid-May</b> (Special Board of Regents Meeting)	<b>Approval of WSU Budget</b> Approval of Cougar Athletics Budget and WSU Athletic Budget Transfers	Leslie Brunelli/Chris Jones/ Anne McCoy/Jon Haarlow