



HLC Accreditation 2020-2021

Evidence Document

WSU Policies and Procedure Manual

Chapter 12 / Budget

Additional information: See the web page at:
https://www.wichita.edu/about/policy/ch_12/ (Accessed April 05, 2021).



WSU Policies and Procedures

Chapter 12 - Budget

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12.01 / Budget Planning and Allocation Process

Effective: July 01, 1997 Revised: February 13, 2017

I. Policy

A. Committees

Budget planning at Wichita State University embraces an inclusive and collaborative development process that takes place through several committees, which include the University Budget Advisory Committee, the President's Budget Advisory Team, and the Student Government Association's Student Fee Committee.

1. The University Budget Advisory Committee

The University Budget Advisory Committee is the forum for campus-wide input to the budget planning process and is composed of representatives from the Faculty Senate, Unclassified Professional Senate, University Support Staff Senate, Student Government Association, Provost for Academic Affairs, Vice President for Finance and Administration, the University Budget Director as Chair and the General Counsel as legal advisor. The committee's primary role is to provide guidance and feedback regarding operating budget planning, enhancements, tuition proposals, and student fees to ensure transparency and engagement with different interests across the campus.

2. The President's Budget Advisory Team

The President's Budget Advisory Team, selected by the President, is responsible for assisting the President in formulating the final budget based on the goals included within the University's strategic plan. Ultimately, all final budget development decisions rest with the President.

3. The Student Government Association's Student Fee Committee

The Student Government Association's Student Fee Committee is responsible for recommending budget allocations and corresponding student fee rates under the authority of the association and in accordance with the statutes governing the activities of the association. Authority rests with the President to change the recommendations prior



to submission to the Board of regents as part of the annual tuition proposal.

B. The budget planning and allocation process

The budget planning and allocation process begins approximately 12 months in advance of the fiscal year for which funding is requested. Within this time frame, multiple budget documents are prepared.

1. Annual Operating Budget

Allocation of resources made available to Wichita State University by legislative, gubernatorial and Board of Regents' actions is accomplished through preparation of the Annual Operating Budget. The budget includes expenditures by program, source of funds and budgeted staffing and salaries by position for each program. Using guidelines developed through budget and strategic planning discussions with the University Budget Advisory Committee and the President's Budget Advisory Team, base budget targets are distributed to each division. Then at the departmental level, recommended budget requests are submitted by budget officers into the University's online Budget System. The review process progresses up through budget review officers to the President who approves the final budget, which is printed and distributed in July to the Board of Regents and the University campus. The Annual Operating Budget also includes the development of student fee budgets, in accordance with the statutes of the Student Government Association.

2. Board of Regents Annual Tuition Proposal

Tuition and fee rates are approved by the Kansas Board of Regents in early May based on the University's tuition proposal for the upcoming budget year. As part of the submission process, the division of Academic Affairs and Budget Office prepare the University's annual Comprehensive Fee Schedule, which is used as the basis for the proposal.

3. Board of Regents and State of Kansas Biennial Budget Request

The biennial budget submission follows the guidelines established by both the Board of Regents and the Kansas Division of the Budget for the subsequent two fiscal years. Prior to submission of the University's biennial budget to the State of Kansas, the Board of Regents conducts an in-depth review of appropriation requests during an annual budget workshop in July to formulate the Board's unified state appropriation request to the Governor and Legislature.



Following the budget workshop, a biennial budget request document, based on the recommendations of the Kansas Board of Regents, is prepared for submission to the Kansas Division of the Budget, Governor and Legislature. This budget is due on September 15. It is first reviewed by personnel in the State Division of Budget. Recommendations of the Division of Budget are forwarded to the Governor and shared with the Regents universities. The Governor presents his proposed budget to the Legislature in early January. The initial appropriation bill that begins the Legislative process contains the Governor's budget. The appropriation bill is reviewed and debated by the House Appropriations Committee and the Senate Ways and Means Committee. Appeals for restoration of funds approved by the Kansas Board of Regents but deleted by the Governor are possible at this stage of the process. The final appropriations action by the full Legislature that is later signed by the Governor establishes the spending authority for the University.



12.02 / Shrinkage

Effective: July 01, 1997 Revised: February 13, 2017

I. Policy

Shrinkage is a reduction to the University budget for salaries and fringe benefits as a result of vacancies that occur throughout the fiscal year. It is a reduction imposed by the state on general use funded budgets. The total budget required for salaries and fringe benefits is reduced by a percentage factor as determined through the appropriation process. Absent the shrinkage reduction, University departmental budgets are funded fully for salary and fringe benefit requirements.

Shrinkage applicable to the individual departments are centralized according to their respective college or division. Separate shrinkage accounts are established for each college or division at the beginning of each fiscal year with the amount of budgeted shrinkage. It is the responsibility of the budget review officer for each college and division to prepare a plan that details how shrinkage will be covered through unfilled positions.

Effective July 1 of each fiscal year, funds from all vacant positions will be removed from departmental budgets by the University Budget Office and placed in the appropriate shrinkage accounts. Additional funds will flow into and out of the shrinkage accounts and departmental budgets in accordance with established employment, termination, and change of status procedures on budgeted positions. A report detailing the status of all University shrinkage accounts is provided to the president and vice presidents monthly.



12.03 / Budget Administration and Budget Adjustments

Effective: July 01, 1997 Revised: February 13, 2017

I. Policy

Spending within the approved budget, including all expenditures funded from restricted fee income, is the responsibility of the Department Budget Officer. According to Legislation, restricted use income received by the generating department must be used for the purpose intended. Requests for changes in approved departmental budgets are initiated by submitting a Budget Adjustment form to the University Budget Office. The form must be approved by the appropriate Budget Officer, Budget Review Officer, and Vice President. The following guidelines address the necessity of processing budget adjustments.

A. Budget adjustments are required for:

1. Transfer of general use funding between departments.
2. Transfer of funding between controllable salaries (temporary salaries, overtime salaries, and student salaries) account codes and OOE account codes.
3. Establishing new budgets resulting from new or changed projects or appropriations.
4. Transfer of positive general use shrinkage balances.

B. Budget adjustments are not required for:

1. Transferring funds between OOE account codes.

C. Budget adjustments may not be processed for:

1. Transfer of general use funds budgeted for university support staff and unclassified permanent salaries (account codes 1000 and 1100). University Budget Office personnel will transfer funds to and from appropriate shrinkage accounts depending on the status of positions being vacated or filled.
2. Transfer of restricted use funding from one department to another.
3. Transfer of funding between the University's General Fees Fund (Tuition) and State General Fund appropriation.