

INFORMATION ITEM #6

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 and 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.

To support the Regents' budget education, the committee supported development of a training calendar as updated and attached. A comprehensive "Budget Basics 101 – Understanding the University's Budget" presentation was provided to the Regents at the November meeting. Planning for the February special meeting will focus on understanding current budget challenges. This in-depth discussion will cover critical areas including salaries and wages, academic departments, and our system campuses.

A meeting is set for May 21 for the Regents to convene 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.

As new members of the Board of Regents are onboarded, materials previously presented will be provided along with additional dedicated time for their questions and preparation.

ATTACHMENT: Regent Budget Education Calendar

Regent Budget Education Calendar

Timeline	Topic/Agenda	Suggested Presenters
November 14th (Regular Board of Regents Meeting)	Budget Basics 101 - Understanding the University's Budget: Core Funds, Auxiliary Enterprises, Sales & Services, and Other	Leslie Brunelli/ Chris Jones
November 14th (Finance & Administration Committee)	Law Enforcement and Campus Safety; University Facilities Services	Vicky Murray/ Gary Jenkins Olivia Yang
January 23rd (Regular Board of Regents Meeting)	Navigating the University Budget Document	Leslie Brunelli/ Chris Jones
January 23rd (Finance & Administration Committee)	Business and Financial Services	Matt Skinner
February 17th (Retreat/ Special Meeting – Virtual)	Understanding and Addressing Budget Challenges: Salaries & Wages, Academic Departments, System Campuses	Leslie Brunelli/ Chris Rilley-Tillman/ Jennifer Klein / Darryl DeWald/ Mel Netzhammer/ Sandra Haynes/ Paul Pitre/ Dave Cillay
March 6th (Finance & Administration Committee)	Human Resources Services; Housing & Dining Financial Operations	Leslie Brunelli/Jennifer Klein/ Romando Nash/ Sean Greene
April 17th	ESFCOM; Information Technology; University Insurance Coverage; Unit Carryforward	Daryll DeWald/Jim Record/Tony Opheim/Leslie Brunelli/Sharyl Kammerzell
May 21st (Special Board of Regents Meeting)	Approval of WSU Budget Approval of Cougar Athletics Budget and WSU Athletic Budget Transfers	Leslie Brunelli/Chris Jones/ Anne McCoy/Jon Haarlow