

**University of Washington
Office of Planning & Budgeting
Biennium Close Guidelines for the Operating Budget
Biennium 2017, Fiscal Year 2018 and 2019**

These guidelines provide information regarding the biennium close process for the following operating budgets:

General Operating Fund (GOF), including provisos

GOF is comprised of State appropriations plus tuition operating fees. Washington State law prohibits overspending of any State appropriation.

Designated Operating Fund (DOF):

DOF is comprised of many local sources of revenue that support operations for all University units. These sources are referred to, collectively, as the Designated Operating Fund (DOF). University protocol prohibits overspending of any DOF budget authority.

Local Fund Allocation (DOF-LFA)

The main revenue sources for (DOF-LFA) are institutional overhead, administrative overhead, investment income, summer quarter tuition, the Internal Lending Program (ILP) risk fund, and miscellaneous fees.

Indirect Cost Recovery (DOF-ICR)

The main source of Indirect Cost Recovery (DOF-ICR) revenue is the UW’s receipt of (ICR) from grants and contracts. ICR provides reimbursement for prior institutional expenses associated with the UW’s research activity.

Special State Appropriated Funds

Special State appropriated funds to be used for a specified purpose. Washington State law prohibits overspending of any State appropriation.

For purposes of clarity, the term “units” will be used to describe the organizations managed by the Chancellors, Deans, Vice Presidents, and Vice Provosts.

<p>1. Background on Funding Codes, Budget Type/Budget Class and Budget Numbers</p>	<p>The University’s core education budgeted revenues come from State appropriations, tuition operating fees, and University local funds.</p> <p>Each source of revenue is associated with a specific fund which is identified by the budget type/budget class. There is one budget type/budget class associated with each budget number. The Office of Planning & Budgeting (OPB) monitors all budgets within each unit by budget type/budget class. One of the many objectives of OPB is to ensure that the University does not overspend any funds identified on the last pages of this document.</p>
<p>2. Balancing GOF and DOF Funds for Biennium 2017 Close, fiscal year 2018 & 2019 (excludes fixed costs, proviso budgets and budgets in special state appropriated funds)</p>	<p>Units are strongly encouraged to make an extensive effort to spend down GOF and DOF funds by the end of the biennium in an appropriate and fiscally responsible manner. Units may transfer <u>appropriate</u> expenses from other fund sources to GOF and DOF budgets</p> <p>NEW Requirement: However, units may not overspend budget authority granted in GOF, DOF-LFA or DOF-ICR funds. Each fund source must be at zero or end with a surplus. This means that if your unit has accrued expenditures greater than allotted budget authority in each of these discreet fund sources, you will need to transfer expenses to another appropriate fund source budget. This is a change from prior biennia.</p> <p>OPB will be monitoring GOF and DOF balances throughout the biennium.</p>

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<p>3. Implementation of Carryover Policy for GOF/DOF budgets</p>	<p>After final close of the 2017 biennium, fiscal year 2018 and 2019, the Office of Planning and Budgeting will review the unexpended budget balances in General Operating Fund (GOF), Designated Operating Fund (which includes Local Fund Allocation (DOF-LFA) and Indirect Cost Recovery (DOF-ICR)) for each unit to determine their temporary carryover allocation.</p> <p>To assist with management of fund balances, all carryovers will be returned as the same type of funds generating the balance. GOF as GOF, DOF-LFA as DOF-LFA and DOF-ICR as DOF-ICR.</p> <p>As in the last biennium crossover, OPB strongly encourages units to appropriately spend down carryover funds in accordance with their carryover spending plan submitted to the Provost during the FY2020 budget development cycle.</p> <p>Temporary carryover allocations will be given out in year one only in the 2019 biennium, fiscal year 2020. The Provost has requested OPB to track carryover balances on an annual basis. At the start of the second year of the biennium (FY 2021) units are strongly encouraged to transfer some unused carryover funds received in FY20 to FY21. More information regarding the transfer of funds from year 1 to year 2 will be sent to units in early FY21.</p>
<p>4. Proviso budgets and budgets in special state appropriated funds</p>	<p>The following provisos or special state appropriated budgets must be fully expended in an appropriate and fiscally responsible manner or the funds will be returned to the State. Any questions regarding these budgets should be directed to Tram Nguyen at nguyentm@uw.edu or 206.685.9965.</p> <p>Provisos:</p> <ul style="list-style-type: none"> Center for Trade in Forest Products Climate Impacts Group Computer Science Enrollment Family Residency Network Gold Star Family Stipend Higher Education Behavioral Health Host Special Olympics USA Games Labor Archives of WA Latino Health Center Military Officers Research and Analysis Multi-State Medical School Program Native American Curriculum Nonnative Finfish Escape Olympic Peninsula Forest Collaborative Psychiatry Integrated Care Training Reduce Access to Lethal Means - HB 1612 SeaTac Air Quality Study Sensorimotor Engineering Center Stem Cell Regenerative Center

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<p>Proviso budgets and budgets in special state appropriated funds (continued)</p>	<p>Undergraduate STEM Enrollments UWT Pre-Law Pipeline Volk v. DeMeerleer Study Wolf Recolonization Study Yakima Valley First Nations MESA Youth and Young Adult Homelessness “Doorstep Project”</p> <p>Budgets in the following special state appropriated funds: Accident Account Medical Aid Account Aquatic Lands Enhancement Account Biotoxin Account Dedicated Marijuana Fund Account Economic Development Strategic Reserve Geoduck Aquaculture Research Account Shellfish Monitoring Biotoxin Account UW Building Account M&O</p>
<p>5. Biennium to Date Budget Balance Report for Monitoring Expenditure Budgets</p>	<p>The “Biennium to Date Budget Balances” report shows GOF, DOF-LFA, DOF-ICR & Special State Appropriations data for each unit. The report is grouped by BT/BC, Org Major Area and Org Department and drills down to budget number and account code. This report provides the units’ authorized permanent (perm) and temporary (temp) budget amounts and actual expenses by fiscal year (year 1 and year 2) along with biennial (bien) totals. Fixed cost budgets are not included in the report. The report is accessed via the B.I. Portal here.</p>
<p>6. Restrictions on Revenue</p>	<p>A unit must not deposit, and may not claim credit for, any revenue recorded in their General Operating Fund (GOF), Local Fund Allocation (DOF-LFA) and Indirect Cost Recovery (DOF-IRC) budgets. Any revenue remaining at the end of the current biennium will automatically be forfeited or will reduce the calculated carryover.</p>
<p>7. Biennium Close Toolkit</p>	<p>UW Finance has developed a comprehensive web site about the biennium close process. This website includes a list of cut-off dates and other IMPORTANT information regarding the biennium close process here.</p>

Issues and questions concerning these guidelines or the Biennium to Date Budget Balance Report described below should be directed to the Office of Planning and Budgeting budget@uw.edu.

Please be aware that the State Budget System will close for the 2017 biennium on July 2, 2019 at 5 pm

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Budget Type/Budget Class (BT/BC) Codes

General Operating Fund (GOF)

BT/BC	Description
01/11	Seattle Campus
01/18	Bothell Campus
01/19	Tacoma Campus
01/5Q	Center for Trade in Forest Products
01/6E	Labor Archives of WA
01/6G	Latino Health Center
01/6H	Climate Impacts Group
01/6J	Multi-State Medical School Program
01/7A	Undergraduate STEM Enrollments
01/7B	Host Special Olympics USA Games
01/7C	Reduce Access to Lethal Means - HB 1612
01/7D	Sensorimotor Engineering Center
01/7E	Stem Cell Regenerative Center
01/7F	Youth and Young Adult Homelessness "Doorstep Project"
01/7G	SeaTac Air Quality Study
01/7H	Military Officers Research and Analysis
01/7J	Volk v. DeMeerleer Study
01/7L	Gold Star Family Stipend
01/7M	Olympic Peninsula Forest Collaborative
01/7N	Wolf Recolonization Study
01/7P	Psychiatry Integrated Care Training
01/7Q	UWT Pre-Law Pipeline
01/7R	Yakima Valley First Nations MESA
01/7S	Higher Behavioral Health
01/7T	Nonnative Finfish Escape
01/7U	Native American Curriculum
14/5H	Family Residency Network
14/5J	Computer Science Enrollment

Designated Operating Fund (DOF)

Local Fund Allocation (LFA)

BT/BC	Description
01/31	Local Fund Allocation – Seattle Campus
01/38	Local Fund Allocation – Bothell Campus
01/39	Local Fund Allocation – Tacoma Campus

Indirect Cost Recovery (ICR)

BT/BC	Description
01/32	Indirect Cost Recovery – Seattle Campus
01/48	Indirect Cost Recovery – Bothell Campus
01/49	Indirect Cost Recovery – Tacoma Campus

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Special State Appropriated Funds

BT/BC	Description
14/02	Accident Account
14/03	Medical Aid Account
14/07	Geoduck Aquaculture Research Account
14/08	Shellfish Monitoring Biotoxin Account
14/09	Economic Development Strategic Reserve
14/11	Aquatic Lands Enhancement Account
14/13	Dedicated Marijuana Fund Account
14/15	UW Building Account M&O