

**FY 2021 Annual Review Process Guide  
and  
Fiscal Vitality Technical Reference Resource**

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## 1. Introduction

On November 15, 2019 Provost Richards sent his FY2021 Annual Review letter to all UW units and campuses to kick off a nine month dialogue with faculty, staff and students about institutional needs, resource constraints, priorities and financial health. The letter outlines Provost Richards’ key questions for the FY2021 Annual Review, the challenges facing the University, relevant deadlines and a variety of resources.

The FY2021 Annual Review is intended to be a holistic look at units’ finances and operations, which will help inform the development of the University’s FY2021 operating budget and future operating projections.

This process guide is intended to be a consolidated resource to assist units in the preparation and submission of required Annual Review materials. The Office of Planning and Budgeting (OPB) is available throughout this process to offer support to campuses and units as necessary to ensure submitted materials are representative of unit operations, opportunities and challenges.

## 2. Documents Requiring Completion

Subject Area	Details	Access or Distribution Method	Submission Requirements	How to Submit?	Submission Deadline
Fiscal Vitality Report <i>(Financial Projections &amp; Carryover Usage Plans)</i>	Excel templates containing FY18-19 actual data with FY20-23 projection data to be completed by business unit [3 digit org level]	Emailed to Unit Lead (Dean, Chancellor or VP) and Administrator by Jason Campbell (jasonc26@uw.edu)		Upload to the FY2021 Annual Review Submission Portal	
Tuition Based Program Rate Recommendations	Excel templates utilized to collect tuition rate recommendations, by tuition category and residency category	Available on OPB’s website at: <a href="https://www.washington.edu/opb/annual-budgets/fy21-annual-review-materials/">https://www.washington.edu/opb/annual-budgets/fy21-annual-review-materials/</a>	Submissions must be consolidated at the “3 digit org level” and represent all activity under Dean/VP/Chancellor’s scope of responsibility	link available on OPB’s website at: <a href="https://www.washington.edu/opb/annual-budgets/fy21-annual-review-materials/">https://www.washington.edu/opb/annual-budgets/fy21-annual-review-materials/</a>	Monday, February 3, 2020
Annual Review Narrative	Word template collecting narrative information related to programmatic, academic and fiscal vitality along with growth/contraction planning and narrative supporting tuition rate recommendations				

## 3. Timeline

Date	Activity
November 15, 2019	Materials released to campus Deans/Chancellors/VPs & Administrators
December 10, 2019	Annual Review Q&A Sessions
December 13, 2019	
February 3, 2020	Materials due to OPB via the FY2021 Annual Review Submission Portal

**4. How to Complete the Required Materials**

**4.1. Fiscal Vitality Templates**

Tab	Completion Required?	Purpose	Considerations & Notes
All Funds Roll Up	No, auto calculated	Provides a high level contextual view of total operating scope of your unit. Includes UWC2 Fee-Based Program activity, if applicable.	Not intended to be a reflection of restricted vs unrestricted nature of different fund types, rather use to provide a rough order of magnitude of unit's operating size, defined in dollars
Revenue-Expense Summary	No, auto calculated	Year over year trending data, by fund source and use	
Fund Balance Summary	No, auto calculated	Graphical representation of a unit's fund balances, by fund type	
GOF-DOF-Approp-Self Sus Roll Up	No, auto calculated	Consolidation of non-grant, non-gift and non-UWC2 Fee Based Programs. Slice of data that is, relatively speaking, less restricted than the total consolidation of funds.	
GOF (General Operating Fund)	Yes, if unit has activity	FY20-FY23 forecast of budget authority and expenditures, with cumulative fund balance	Note that GOF provisos are included in this tab in addition to regular GOF activity
DOF (Designated Operating Fund)	Yes, if unit has activity	FY20-FY23 forecast of budget authority and expenditures, with cumulative fund balance	DOF Tech Fee activity is excluded
Special State Appropriations	Yes, if unit has activity	FY20-FY23 forecast of budget authority and expenditures, with cumulative fund balance	Note this tab is only for ROF (Restricted Operating Fund) appropriations activity
Sponsored Projects	Yes, if unit has activity	FY20-FY23 forecast of sponsored program grant <i>revenue</i> (not awards) and expenditures, with cumulative fund balance that nets to zero	While revenue recognition principles may vary by grant type, for purposes of this exercise revenues = expenditures.
Student Aid	Yes, if unit has activity	FY20-FY23 forecast of grant <i>revenue</i> (not awards) and expenditures, with cumulative fund balance nets to zero.	While revenue recognition principles may vary by grant type, for purposes of this exercise revenues = expenditures.
Other Grant-Contracts	Yes, if unit has activity	FY20-FY23 forecast of revenue and expenditures, with cumulative fund balance	Budgets in this category may not be cost reimbursable like sponsored projects. Therefore, revenues may not equal expenditures.
Gifts and Discretionary	Yes, if unit has activity	FY20-FY23 forecast of gift revenue and expenditures, with cumulative fund balance	Remember to include the impact of the gift assessment policy in the formulation of unit projections.

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Tab	Completion Required?	Purpose	Considerations & Notes
Self-Sustaining	Yes, if unit has activity	FY20-FY23 forecast of revenue and expenditures, with cumulative fund balance	If your unit has fee based programs run outside of UWC2, your fee based program activity is included in this section. If your unit has fee based programs run through UWC2, a separate tab is used to record that data.
UWC2 Fee Based Programs	Yes, if unit has activity <sup>1</sup>	FY20-FY23 forecast of revenue and expenditures, with cumulative fund balance	Please work with UWC2 to align your projections of activity for fee based programs housed by UWC2 and include that activity on this tab. See note (1) below table for further details.
Practice Plan	Yes, if unit has activity	FY20-FY23 forecast of revenue and expenditures, with cumulative fund balance	Only for completion by SoM. If units outside of SoM have a need to forecast practice plan activity, please reach out to Jason Campbell ( <a href="mailto:jasonc26@uw.edu">jasonc26@uw.edu</a> ) for assistance.
Carryover Plan	Yes, if unit has carryover	High level plan for carryover	Only for GOF/DOF carryover
OPB Analysis Tab	No, to be completed by OPB	To provide units a sample of the formatting and general nature of OPB's basic analysis of all unit submissions. OPB will complete this worksheet and provide it to the Provost to assist with overall discussions.	
Benefits Drivers	No, informational only	Fringe benefit rate assumptions used for FY20-23 forecasting	

<sup>1</sup>Based on feedback from unit administrators, OPB has parsed fee based program activity residing in org 255 into the “home” school/college. This is inherently imperfect in nature and is solely done for purposes of enabling “home” schools/colleges to forecast and include the financial activity of these programs within their overall scope of operations to help inform conversations with the Provost. A tab titled “UWC2 Fee Based Programs” represents this parsing out of activity. Please note that this activity does NOT reflect splits or exceptions made by UWC2 based on formulas or designated %’s in MOA’s.

As the financial transactions reside within UWC2’s “Self Sustaining” activity, duplications will result if the templates from all UWS units are consolidated. Consolidations performed by OPB will specifically exclude the forecasted activity submitted in any of the “UWC2 Fee Based Program” tabs because the transactional activity “lives” within org 255’s (UWC2) “self-sustaining” worksheet.

To ensure all fee based program activity is appropriately contemplated at the enterprise level, please ensure your unit works closely with UWC2 to establish financial projections and assumptions.

## 4.2. Fiscal Vitality Template - Changes from Last Year and Other Items to Note

### 4.2.1. Locked and Unlocked Worksheet Templates:

- Locked Templates for Submission to OPB: as with last year, the summary pages in the workbook are automatically populated and are password protected. Formulas on all pages have also been password protected to disallow changes. All “white” areas outside of the template body are unlocked and available for units to perform supplementary calculations.
- Unlocked, Blank Templates: for your convenience, blank, unlocked Excel templates are available for your use at <https://www.washington.edu/opb/uw-budget/annual-budgets/fy21-annual-review-materials/> . These can only be used as a tool. You must re-compile your data and submit the locked template to OPB. You cannot add worksheets to the locked template.

### 4.2.2. All Worksheets – impact of Year 1 to Year 2 budget authority shifts:

- The FY2018-2019 amounts are a snapshot of the values at the end of FY2019 (month 25). FY2018 values might not match those submitted on your FY2020 fiscal vitality reports if there were any year 1 to year 2 fund shifts of unspent temporary budget authority or budget number movements to or from your organization in FY2019.

### 4.2.3. GOF, DOF and Special State Appropriations Worksheets:

- Fixed Costs: fixed cost budgets are excluded from fiscal vitality data. Effective in FY2020, however, some budgets changed from fixed costs to non-fixed costs. Activity from these budgets are not reflected in the FY2018-2019 amounts, but should be included in your FY2020-2023 plan amounts.
- Student Technology Fee budgets are excluded from fiscal vitality data.
- GOF Provisos and Special State Appropriations: a Foregone Funds line has been added at the bottom of the GOF and Special State Appropriations worksheets.
  - For FY2019, this amount represents over or unspent funds that are not part of the carryover balance from FY2019 to FY2020. Fiscal year provisos/special appropriations cannot carryover any funds across fiscal years. Biennial provisos/special appropriations, however, can have unspent or overspent funds at the end of the 1st fiscal year which can carryover into the 2nd fiscal year. This can happen when the funds are distributed over several units. Some units can underspend and some can overspend as long as the total proviso/special appropriation nets to zero. Otherwise, provisos/special appropriations cannot be overspent.
  - Since this amount should not be included in FY2019’s closing balance, the sign is reversed so it can be adjusted out.
  - For FY’s 2020-2023, the assumption is that units will fully spend (not overspend) any proviso/special state appropriation funds. Therefore, the Foregone Funds line is not applicable.
- Carryover Plans: the worksheet format has changed to include carryover plans for FY’s 2020-2023. An in-cell dropdown list has also been provided to indicate the category of carryover amounts committed for a specific purpose.

**4.2.4. Grants & Contracts Other:**

- The budgets in this funding source may not be cost reimbursable. Therefore, revenues may not equal expenses and net contribution may not be zero. Actual revenues and expenditures have been added for FY's 2018 and 2019 and should be projected for FY's 2020-2023.

**4.2.5. UWC2 Fee-Based Programs worksheet:**

- As with last year, this worksheet represents fee based program activity residing in org 255 that has been parsed out into the "home" school/college. The revenues and expenditures from this worksheet are included in the All Funds Rollup. The amounts do NOT reflect splits or exceptions made by UWC2 based on formulas or designated %'s in MOA's. To ensure all fee based program activity is appropriately contemplated at the enterprise level, please ensure that your unit works closely with UWC2 to establish financial projections and assumptions.

**4.3. Annual Review Narrative**

In response to feedback from the UW community, the annual review narrative responses will be largely completed within a Word template and uploaded to the FY2021 Annual Review Submission Portal. The components that are largely yes/no, check box, numeric or conditional short answer will remain within the Annual Review Submission Portal and must be answered prior to submitting your materials.

This change is intended to eliminate the need to copy/paste information from source documents into the online survey portal

The table below crosswalks last year's submission process to this year's submission process.

Narrative Response Type	Where It Lived Last Year	Where It Lives This Year
Fiscal Vitality Qualitative Assessment	Annual Review Submission Portal	Word Template (to be uploaded to the Annual Review Submission Portal)
Programmatic & Academic Vitality Assessment		
Tuition Rate Recommendation Narrative		
Alternate Assumptions (i.e. deviations from Central Assumptions)		
Growth/Contraction Assumptions (Staff, Students, Academic Personnel, Space)		Annual Review Submission Portal

Recognizing that there is a need for units to collaboratively work on and share the information across sub-units, OPB has placed all questions in a PDF document for units to reference and share with their sub-units as necessary.

**5. Tableau Dashboards**

FY2021 Fiscal Vitality Planning Data Tableau reports have been published to [OPB's Tableau Site](#). These reports contain greater granularity and have multiple ways the data can be filtered/aggregated. At this time, only Dean/VP's office administrators have access to this tool.

NOTES:

- In the first year of a biennium, GOF and DOF temporary budget amounts in these Tableau reports include carryover amounts. In the Fiscal Vitality Excel reports, the carryover amounts have been subtracted from the Temporary Budget amounts and are shown separately in the Opening Balance.
- Foregone Proviso/Special State Appropriation Funds ending balances, located at the bottom of the Fiscal Vitality Excel reports, are not included in Tableau.

The Tableau reports have several tabs (dashboards) which are listed below along with a brief explanation of information contained within each tab and a link to the tab. OPB recommends reading the Documentation and Resources and How to Use This Report tabs before diving in to ensure users understand the source and types of data they are reviewing.

5.1. [Documentation and Resources](#)

- Provides an overview, description of the included dashboards, and a brief list of definitions

5.2. [How to Use this Report](#)

- Provides documentation about how to filter Tableau Dashboards, how to expand and collapse hierarchies, how to print reports to PDF, and how to export crosstabs to Excel.

5.3. [All Funds Rollup](#)

- Provides the Budget Authority/Revenues and Expenditures for each unit for each year across all fund areas displayed as a text table.
- Available filters: Unit (3 digit org) and option to include/exclude Continuum College (CC) Fee Based data.

5.4. [Funds by Department and Sub-College](#)

- Budget Authority/Revenues, Expenditures, and Ending Balance to show annual net operating position by unit displayed as a text table. Excludes opening Balance.
- Available filters: Unit (3 digit org), Fund Area, Sub College (5 digit org) or Department (7 digit org).

5.5. [Expenditures by Budget Account Code](#)

- Expenditures by budget account code for each unit displayed as a text table.
- Available filters: Unit (3 digit org), Fund Area, Expense Type, Sub College (5 digit org), Department (7 digit org), and Budget Number.

5.6. [Revenue/Budget Authority by Budget Number](#)

- Revenue/Budget Authority by Budget Number for each unit displayed as a text table.
- Available Filters: Unit (3 digit org), Fund Area, Revenue Type, Sub College (5 digit org), Department (7 digit org), and Budget Number.

5.7. [Export to Crosstab](#)

- Displays all data for a unit which can be exported to a cross tab and downloaded into a CSV file that can be opened in Excel at the budget number and account code level.
- Available Filters: Unit (3 digit org), Fund Area, Budget Authority/Revenue/Expenditures, Fund Type, Fund Type Detail, Sub College Code (5 digit org), Department Code (7 digit org), Budget Number, Account Code

5.8. [Waterfall Summary](#)

- Visual representation of running total of the balance (Revenues – Expenditures) displayed as a waterfall chart for each unit. This dashboard allows selection of additional granularity with different combinations of filters.
- Available Filters: Unit (3 digit org), Fund Area, Fiscal Year, Sub College (5 digit org), Department (7 digit org), Budget Number, Account Code, and Opening Balance.

6. **Frequently Asked Questions**

**Q1: I’m concerned that the fiscal report “All Funds Rollup” tab in the Fiscal Vitality Workbook can be misleading for units with certain types of activity. What is the purpose or use case for this tab?**

**A1:** OPB recognizes the limitation of a “one size fits all” approach to these workbooks and is aware that the vast array of data rolling up to the All Funds Summary tab glosses over many things, including the fact that certain revenue sources can only be used for certain expenditures. This being said, the summary tab should be viewed as a quick reference tool to facilitate high-level conversations at times when discussing six or more Excel tabs per unit would be infeasible—e.g. during a unit’s annual review meeting with the Provost. The imperfect nature of rolling all data up to a single tab has been explained to the Executive Office and OPB will include a disclaimer within consolidated review materials

**Q2: Where can I get more detailed benefits rate assumptions to use in my calculations?**

**A2:** OPB has consulted with subject matter experts to establish more detailed fringe benefits rate assumptions for FY2021 and beyond, though keep in mind these are very high level planning projections based on current information and are subject to change as new information becomes available. The fiscal vitality worksheets will automatically calculate the benefits costs based on data entered on the salary lines of each worksheet. This is a locked formula.

**Q3: When is it appropriate to add additional detail tabs to the fiscal vitality workbook and, when appropriate, how many additional detail tabs can I include?**

**A3:** In order to ensure data integrity and to allow for “like data” analysis across the UW, additional detail tabs are not permitted.

**Q4: My unit has many transfers in and transfers out, how should this detail be reflected in the workbook?**

**A4:** Since the “Cost Transfer Invoices (CTIs) (21)” line is the net total of transfers in and transfers out, please enter the net amount on this line. You may use the unlocked white space around the outside of the template body to perform any necessary supplemental calculations. Please ensure the activity is reflected appropriately by fund type (GOF/DOF).

**Q5: Within the timeframe of the fiscal reports, my unit is showing a significant increase/decrease in activity as a result of a department transferring from/to another unit. Where should I document this, if anywhere?**

**A5:** Please indicate material changes in the FY2021 Annual Review Submission Portal, under “Central Assumptions.” This could include department movement to/from your unit, closure/launch of a materially sized self-sustaining unit or related activity, etc.

**Q6: My unit has significant expense rebate or expense credit activity, how do I reflect this on the purple “fiscal report” tabs of the Fiscal Vitality Workbook?**

**A6:** Where possible, please reflect this type of activity on the relevant fund tabs of the Fiscal Vitality Workbook in the same manner that this activity is reflected in FAS. For example, if your unit receives rebates and expects to continue to receive rebates for certain activities that are currently reflected as a reduction in expense (expense credit) within FAS, you should reflect this activity identically within the Fiscal Vitality workbook.

**Q7: My unit is responsible for one or more “fixed cost budgets”, how do I manage the submission of this information?**

**A7:** Fixed cost budgets are excluded from the Annual Review workbook submissions. Annually, a review of these budgets is conducted and budget to actual variance analysis is conducted on a more frequent basis. Units should make every effort to operate within the confines of the funding made available within any fixed cost budget and should not necessarily assume that Central funding will be available to support incremental increases.

**Q8: In my unit’s fiscal reports, should I incorporate ABB true-up information that has been provided to me by OPB?**

**A8:** Yes, please incorporate this information into the appropriate budget authority/revenue on the GOF budget worksheet.

**Q9: Why is my temporary budget negative in some/all years?**

**A9:** There could be a number of reasons why this might be occurring. One reason might be the use of temporary carryover funds. Recall that carryover funds are reflected at the bottom of each purple tab to better reflect actual operating position for a given year. As an example, a negative temporary budget amount could result from using carryover funds to pay for a capital project. A negative temporary budget amount could also occur if permanent funds are used on a temporary basis. If you have specific questions, please reach out to Jason Campbell ([jasonc26@uw.edu](mailto:jasonc26@uw.edu)) for assistance.

**Q10: How should I plan for any budget impacts the Finance Transformation project may have on my unit?**

**A10:** For purposes of this exercise, a planning parameter has been developed by the UWFT team at the 3-digit org level. Information can be found in the Central Planning Assumptions document on OPB’s website at <https://www.washington.edu/opb/uw-budget/annual-budgets/fy21-annual-review-materials/>

## **7. Additional Data Details/Definitions and Technical Information**

### **7.1. Global Notes & Data Exclusions Affecting the Fiscal Vitality Template**

#### **7.1.1. General Information about the Data:**

- The FY2018-2019 amounts are a snapshot of the values at the end of FY2019 (month 25). FY2018 values might not match those submitted on your FY2020 fiscal vitality reports if there were any year 1 to year 2 fund shifts of unspent temporary budget authority or budget number movements to or from your org in FY2019.
- Includes only General Operating Funds (GOF), Designated Operating Funds (DOF) and Restricted Operating Funds (ROF)



- Excludes Other Operating Funds (OOF) which consists of suspense accounts, agency accounts, endowments, annuities and life income, debt service, capital projects, depreciation & plant investment, state allotments, etc.
- Excludes Fixed Cost Budgets
- Excludes budgets beginning with:
  - 12 – Accruals
  - 13 – G&C Fund Investments
  - 24 – Central Acct Budgets
  - 39 – Suspense Accts-Misc
  - 5x – Revenue Budgets
  - 86 – Accounting Use only
- Excludes Budget Type-Class 05-55 (Affiliated Programs)
- Fiscal Year 2018 and 2019 data has been reconciled, on a sample basis, to FAS.

#### 7.1.2. Unit Specific:

- Org 200 (President’s Office, except for Internal Audit) and 201 (Attorney General’s Office) are the exception to the carryover rule as any overspent or unspent budget amounts are absorbed by central. This means that for these organizations the carryover amounts are not included in their opening balances.
- Orgs 205 (UW Facilities), 208 (UW Finance), 209 (UW Human Resources), 210 (UW-IT)  
Budget numbers that were part of the entire UW EVP Finance and Administration organization code for fiscal year 2018 and 2019 have been mapped accordingly to the appropriate organization code based on the restructure of org codes 205, 208, 209 and 210. The actual amounts shown for FY18 and FY19 on the individual worksheets of the Fiscal Vitality Reports map the actual amounts based on this budget number mapping. There is no Opening Balance on the GOF and DOF worksheets for FY18 since all budgets from biennium 2015 (fiscal year 2016 and 2017) closed to the EVPFA office. The opening balance for FY20 has been calculated, approved and distributed to units over the summer. Therefore, we are not using the net effect of FY2018 and 2019 to drive the FY20 beginning balance.
- Org 254 (Arts & Sciences)  
The Opening Balance for FY2020 on the GOF worksheet has been manually entered to match the carryover amount that was received. This amount does not match the Closing Balance for FY2019.
- Org 303 (UW Medicine CB) is combined with Org 304 (School of Medicine)
- Org 312 (Medical Centers) is excluded
- All 4xx Orgs (UW Seattle Central) are excluded
- All 5xx Orgs are grouped into Org 500 - UW Bothell  
The Opening Balance for FY2020 on the GOF and DOF worksheets has been manually entered to match the carryover amount that was received. This amount does not match the Closing Balance for FY2019.
- All 6xx Orgs are grouped into Org 600 - UW Tacoma  
The Opening Balance for FY2020 on the GOF and DOF worksheets has been manually entered to match the carryover amount that was received. This amount does not match the Closing Balance for FY2019.

**7.2. Budget Community Information**

When a budget number is created it is assigned specific attributes. One of these attributes is the budget type/budget class code. OPB also assigns hierarchical attributes such as budget community, budget family and budget super class code to each budget type and budget class.

- The Fiscal Vitality reports use one or more of these attributes for extracting the appropriate data for the specific worksheets included in the report.
- Information about these attributes can be found within the [Budget Type Attributes](#) document.
- A list of budget numbers by organization with the budget type/budget class code can be viewed by running the Custom Budget Index Report by OrgCode from the [UW BI Portal](#).

**7.3. Overall Fiscal Vitality Template Format**

<b>1.</b>	<b>BUDGET AUTHORITY/REVENUES</b>	
	<b>General Operating Fund</b>	
	Permanent Budget	
	Temporary Budget	
	<b>Provisos - GOF Only</b>	
	Permanent Budget	
	Temporary Budget	
	<b>TOTAL BUDGET AUTHORITY</b>	
	<b>2.</b>	<b>EXPENDITURES</b>
		<b>Salaries, Wages and Benefits</b>
Faculty (01-10)		
Auxiliary teaching (01-20)		
Graduate Students (01-30, 01-40)		
Post-doc research trainee (01-50)		
Classified staff (01-60)		
Professional staff (01-70)		
Temporary staff (01-80)		
Pre-doc trainees (01-90)		
Employee Benefits (07)		
<b>Subtotal Salaries, Wages and Benefits</b>		
Operations (All ObjCodes except 01, 07, 21 and 25)		
Cost transfer invoices (CTIs) (21)		
Indirect Cost (25)		
<b>TOTAL EXPENDITURES</b>		
<b>3.</b>	<b>Net Contribution to (Use of) Fund Balance</b>	
<b>4.</b>	Opening Balance	
	Net Contribution to (Use of) Fund Balance	
	Foregone Proviso Funds (If Applicable)	
	Closing Balance	

Example image from GOF worksheet

The planning worksheets (purple tabs in the Excel document) are broken down into four main sections:

1. [Budget Authority/Revenues](#)
2. [Expenditures](#)
3. [Net Contribution to Fund Balance](#)
4. [Opening and Closing Balance](#)

The Budget Authority/Revenues section will differ in each worksheet, but worksheet-specific definitions can be found under the [Budget Authority/Revenues](#) section. The Expenditures, Net Contribution to Fund Balance, and Opening and Closing Balance sections contain the same definitions and format for all worksheets.

## 7.4. Budget Authority/Revenues

### Notes regarding budget authority/revenues on all worksheets:

- Opening Balance, at the bottom of each worksheet, is not included in the Budget Authority/Revenues section.
- Revenue numbers are shown as positive amounts even though the majority of UW systems (FIN, BGT, MyFD and other reports) typically display revenue as a negative value.

#### 7.4.1. GOF Worksheet

GOF budget authority includes general operating fund and provisos from the State General Fund.

**General Operating Fund:** includes all budgets except fixed cost budgets with the Budget Super Class Code GOF 11 and GOF 13.

**Permanent Budget: Permanent GOF Budget Amounts by Fiscal Year.**

**Temporary Budget: Temporary GOF Budget Amounts by Fiscal Year.**

- Note that the GOF carryover total has been removed from the Temporary Budget Amount of the first fiscal year of the biennium and is separately displayed under Opening Balance.

**Provisos** include all budgets with the Budget Super Class Code GOF15

**Permanent Budget:** Permanent GOF Proviso Budget Amounts by Fiscal Year.

**Temporary Budget:** Temporary GOF Proviso Budget Amounts by Fiscal Year

- Note that the majority of GOF provisos are fiscal year allocations where unspent balances from Year 1 may not be spent in Year 2. The budget authority on these provisos has been adjusted to be equal to actual expenditures for the fiscal year.

#### 7.4.2. DOF Worksheet

DOF Budget Authority includes Local Fund Allocation and Indirect Cost Recovery (Student Technology Fee is not included).

**Designated Operating Fund:** includes all budgets except fixed cost budgets with the Budget Super Class Code DOF11 and DOF15

**Permanent Budget:** Permanent DOF Budget Amounts by Fiscal Year.

**Temporary Budget:** Temporary DOF Budget Amounts by Fiscal Year.

- Note that the DOF carryover total has been removed from the Temporary Budget Amount of the first fiscal year of the biennium and is now displayed under Opening Balance.



#### 7.4.3. **Special State Appropriations Worksheet**

Includes all Budget Class codes with the Budget Community='ROF' and Budget Type=14.

**Permanent Budget:** Permanent Special State Appropriations Budget Amounts by Fiscal Year.

**Temporary Budget:** Temporary Special State Appropriations Budget Amounts by Fiscal Year.

#### 7.4.4. **Restricted Operating Fund (ROF)**

Most ROF budgets have revenue except Special State Appropriations which have Budget Authority.

- Exclude Affiliated Programs (Budget Type-Class 05-55).
- Grants and Contracts revenue and expenditure amounts may differ from the Annual Report, prepared by the Office of Sponsored Projects and Grant and Contract Accounting, and from the Remaining Balance by OrgCode and Category BI Portal report due to differences in data sources, context, and reporting period parameters
- Revenue amounts are shown as positive amounts in this report (the system typically displays Revenue as negative numbers)

#### 7.4.5. **Sponsored Projects Worksheet**

Includes Budget Type 05 and Budget Class less than 60 and not equal to 34, 51, 52, 55 or 57.

While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.

#### 7.4.6. **Student Aid Worksheet: includes Budget Type 05 and Budget Class codes greater than 59.**

While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.

#### 7.4.7. **Other Grant-Contract Types Worksheet:**

- Fixed Price Surplus (Budget Type-Class 05-34)
- Program Income (05-51)
- Clinical Medicine (05-52)
- Royalty Income (05-57)

While revenue recognition principles may vary by grant type, for purposes of this exercise thus revenues = expenditures.

#### 7.4.8. **Gifts--Discretionary Worksheet: includes all Budget Class codes with Budget Type=06.**

Revenue by Fiscal Year reflects the actual revenue excluding account code 9788 Beginning Fund Balance which is displayed under Opening Balance.

#### 7.4.9. **Self-Sustaining Worksheet: includes all Budget Class codes with Budget Type=10 or 11.**

Revenue by Fiscal Year reflects the actual revenue excluding account code 9788 Beginning Fund Balance which is displayed under Opening Balance.



#### 7.4.10. **UWC2 Fee Based Worksheet**

Includes all Self-Sustaining Budgets that correspond to Units' Fee-Based Programs, which are administered by Continuum College (C2) and therefore under the Continuum College Org (255). They are identified as Fee-Based Programs belonging to other Units using a portion of the 7-digit Department level Org Code. See Appendix A for the SQL logic and mapping table used to accomplish this link.

#### 7.4.11. **Practice Plan Worksheet: includes only Budget Type Class 03-21.**

School of Medicine (Org 304) is the only unit that should complete this worksheet. For all other units this worksheet will have no data and should be left blank.

### 7.5. **Expenditures**

- Actual Expenditures by Fiscal Year
  - Salaries & Wages (01xx) are displayed as subcategories.
  - Benefits (07xx), Cost Transfers (21xx), and Indirect Cost (25xx) are each displayed separately,
- All other account codes are included in Operations.
- 6-digit account codes used for financial transactions are grouped into the corresponding 4-digit expenditure object codes below. For an explanation of UW Object Codes/Account codes, please visit [the UW Financial Accounting website](#).

#### 7.5.1. **Salaries, Wages and Benefits**

- **Faculty (01-10):** Expenditures in Account Code 0110
- **Auxiliary teaching (01-20):** Expenditures in Account Code 0120
- **Professional staff (01-70):** Expenditures in Account Code 0170
- **Classified staff (01-60):** Expenditures in Account Code 0160
- **Graduate Students (01-30, 01-40):** Expenditures in Account Codes 0130 and 0140
- **Post-doc research trainee (01-50):** Expenditures in Account Code 0150
- **Temporary staff (01-80):** Expenditures in Account Code 0180
- **Pre-doc trainees (01-90):** Expenditures in Account Code 0190
- **Employee benefits (07):** Expenditures in Account Code 07xx
- **Subtotal Salaries, Wages and Benefits:** Expenditures in Account Codes 0110, 0120, 0130, 0140, 0150, 0160, 0170, 0180, 0190, and 07xx.

#### 7.5.2. **Operations (All expenditure account codes except 01, 07, 21 and 25)**

- Expenditures in all Account Codes 02xx-06xx, 08xx-20xx, 22xx-24xx and greater than 25xx.

#### 7.5.3. **Cost transfer invoices (CTIs) (21)**

- Expenditures in Account Code 21xx.

#### 7.5.4. **Indirect Cost (25)**

- Expenditures in Account Code 25xx.



**7.5.5. Total Expenditures**

- Total of all Expenditures on the page

**7.6. Net Contribution to (Use of) Fund Balance**

- Total of All Revenue/Spending Authority on the worksheet minus the Total of all Expenditures on the worksheet.

**7.7. Opening and Closing Balances and Foregone Provisos/Appropriation**

**7.7.1. Opening Balance (GOF and DOF worksheets)**

- The Opening Balance row at the bottom of the worksheet reflects the unspent Budget Authority from the prior biennium/fiscal year. Budget Authority minus expenses equals the opening balance.
- For both GOF and DOF worksheets, the carryover total has been removed from the Temporary Budget Amount of the first fiscal year of the biennium and is included in this opening balance.
- If a Unit's DOF Budgets are overspent in a biennium, this will reduce any available GOF carryover balance that the Unit may have had from that biennium.
- If both GOF and DOF are overspent, or if the amount of overspend in one exceeds the unspent balance of the other, then the carryover will be negative.
- UW Bothell and UW Tacoma: carryover balances are calculated using a separate methodology.

**7.7.2. Opening Balance (Special Appropriations worksheet)**

- Should be null or 0.

**7.7.3. Opening Balance (All other ROF worksheets)**

- Revenue in Account Code 9788 Beginning Fund Balance.

**7.7.4. The Foregone Provisos/Appropriation Funds Line**

- This line only pertains to GOF, Special State Appropriations and the GOF DOF Approp Self Sus Roll Up worksheets.
- For FY2019, this amount represents over or unspent funds that do not carryover from FY2019 into FY2020. Since this amount should not be included in the closing balance, the sign is reversed so it can be adjusted out.

**7.7.5. Closing Balance**

- Sum of Net Contribution to (Use of) Fund Balance and Opening Balance.

7.8. **Column Definitions**

COLUMN NAME	DEFINITION
FY18 Actuals	Data for FY 2018 Actuals is pulled from FinancialSumMart.sec.BGTBudgetExpenditureRevenue as of fiscal year end 2019 (month 25). FY2018 values might not match those submitted on FY2020 fiscal vitality reports if there were any year 1 to year 2 fund shifts of unspent temporary budget authority or budget number movements to or from a unit in FY2019.
FY19 Actuals	Data for FY 2019 Actuals is pulled from FinancialSumMart.sec.BGTBudgetExpenditureRevenue as of fiscal year end 2019 (month 25).
FY 2019 Submitted Plan	Data supplied by each Unit in the last Annual Review as the planned 2019 dollar amount for the given Fiscal Vitality worksheet and row
FY 2019 Variance	The difference between the FY 2019 Plan and FY 2019 Actual values (i.e. FY2019 Actual - FY2019 Plan)
FY20 Plan – FY23 Plan	Unit’s plan/projections – Units are required to populate cells shaded in green within these columns.

8. **Appendix A: Identifying Fee-Based Program Budgets Administered by Continuum College**

The SQL code below can be used to generate the data that has been incorporated in the Fiscal Vitality Report’s UWC2 Fee Based Worksheet. The logic uses the provided lookup table to link the last 2 digits of Department Codes in Continuum College (Org 255) to the College Level Orgs of the Units that the Programs belong to.

Note the following exclusions:

- COE/CBE and Museology shared programs
- Budget numbers 09-8553 ISRM-Coursera and 09-8636 Translational Science have been excluded from units 267 and 258, respectively, per iSchool’s and College of Education’s requests.
- Continuum College’s own Fee-Based programs (as this would duplicate the revenue from Org 255 Self Sustaining Budget Numbers) which means that C2 does not have a UWC2 Fee Based Worksheet.
- Budgets that close to Budget Number 099699 (per C2 logic)
- Budgets in Department Code 2552554 (per C2 logic)
- Budgets that close to Budget Number 099699 (per C2 logic)
- Opening Balances (Account Code 9788)

**SQL Code:**

```
Select Case Right(RTrim(b.OrgDeptCode),2)
  When '52' Then '252'
  When '50' Then '254'
  When '54' Then '254'
  When '56' Then '256'
  When '58' Then '258'
  When '60' Then '260'
  When '90' Then '260'
  When '66' Then '266'
  When '67' Then '267'
  When '70' Then '270'
  When '72' Then '272'
  When '00' Then '280'
  When '02' Then '302'
  When '04' Then '304'
  When '06' Then '306'
  When '08' Then '308'
  When '10' Then '310'
  When '20' Then '500'
End As ProgramOwnerCollegeOrg
,b.*
From FinancialSumMart.sec.BGTBudgetExpenseRevenue b
Left Join FinancialSumMart.sec.BGTBudgetIndex bi
  On b.FiscalYear=bi.FiscalYear
  And b.BudgetNbr = bi.BudgetNbr
  And bi.CloseToBudget='099699'
Where b.OrgCollegeCode='255' --per CC logic
  And b.OrgDeptCode<>'2552554' --per CC logic
  And b.BudgetNbr Not In('098553','098636') --excluding budget numbers 098553 ISRM-Coursera and 098636 Translational
Science per iSchool and College of Education requests
  And bi.CloseToBudget Is Null --excluding budget numbers that close to budget '099699' per CC logic
  And Substring(b.OrgDeptCode,4,2) In('20','21','22','23','24','25') --only including these Department substrings per CC
logic
  And b.BudgetCommunityCode='ROF' And b.BudgetTypeCode In('10','11') --only want self-sustaining budgets
  And b.FiscalYear In ('2019','2018')
  And Right(RTrim(b.OrgDeptCode),2) In
('52','50','54','56','58','60','90','66','67','70','72','00','02','04','06','08','10','20') --limit to specific Orgs based
on CC logic
  And b.BGTAccountCode<>'9788' --exclude Opening Balance
```

**Table linking the last 2 digits of Department Codes in Continuum College (Org 255) to the College Level Orgs of the Units that the Programs belong to:**

OrgCollegeCode	TwoDigitOrgCodeLink
252	52
254	50
254	54
256	56
258	58
260	60
260	90
266	66
267	67
270	70
272	72
280	00
302	02
304	04
306	06
308	08
310	10
500	20