

University of Washington
Office of Planning & Budgeting
Biennium Close Guidelines for the Operating Budget
Biennium 2015, Fiscal Year 2016 and 2017

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

- General Operating Fund (GOF), including provisos
- Designated Operating Fund (DOF):
 - Local Fund Allocation (LFA)
 - Indirect Cost Recovery (ICR)
- Special State Appropriated Funds
 - Accident Account
 - Aquatic Lands Enhancement Account
 - Biotoxin Account
 - Dedicated Marijuana Fund Account
 - Education Legacy Trust Account
 - Economic Development Strategic Reserve
 - Medical Aid Account

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

Issues and questions concerning these guidelines or the Biennium Budget Balance Report described below should be directed to Amy Floit afloit@uw.edu (206.685.9961), Director of Budget Operations.

<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 to 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. An objective of OPB is to ensure that the University does not overspend any fund identified on the last page of this document.</p>
<p>2. Balancing Funds for the Biennium 2015 Close, fiscal year 2016 &2017 (excludes fixed costs, proviso budgets and budgets in special state appropriated funds)</p>	<p><u>General Operating Fund (GOF):</u> GOF is comprised of State appropriations plus tuition operating fees. Washington State law prohibits overspending of any State appropriation. OPB will ensure that State appropriations are not over or under spent by centrally managing/reviewing expenses of ALL University GOF budgets.</p> <p>Units are strongly encouraged to make an extensive effort to spend down GOF funds by the end of the biennium. Fund balances are being looked at by the state. OPB will be closely monitoring and managing GOF balances throughout the biennium.</p>

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	<p>DO NOT transfer expenses off of GOF budgets without written authorization from OPB.</p> <p>If GOF will be overspent, there must be a DOF-LFA surplus to cover the deficit. Any GOF deficits will be deducted from the unit's temporary DOF-LFA carryover allocation in the coming biennium 2017, fiscal year 2018.</p>
<p>3. Implementation of Carryover Policy for GOF/DOF budgets</p>	<p>After final close of the 2015 biennium, fiscal year 2016 and 2017, the Budget Office 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. Please continue to prioritize the spending down of GOF funds.</p> <p>Carryover for all unexpended balances will be allowed for schools and colleges in General Operating Fund, Local Fund Allocation and Indirect Cost Recovery</p> <p>As in the last biennium crossover, OPB strongly encourages units to spend down carryover funds in accordance with their carryover spending plan submitted to the Provost during the FY2018 budget development cycle. Most administrative unit spending plans were deemed reasonable by the Provost and we expect to provide most of these funds back to administrative units after biennium close. Additional information will be provided at a later date.</p> <p>Temporary carryover allocations will be given out in year one only in the 2017 biennium, fiscal year 2018. The Provost has requested OPB to track carryover balances on an annual basis. This method of allocation will make this task much cleaner. At the start of the second year of the biennium (FY 2019) units may request to transfer some of the temporary carryover funds into year two.</p> <p>Please contact Amy Floit if there is any agreement or exception from the Provost that may affect your carryover allocation.</p>

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<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 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 Labor Archives of WA Latino Health Center Mental Health Task Force Multi-State Medical School Program Telemedicine <p>Budgets in the following special state appropriated funds:</p> <ul style="list-style-type: none"> Accident Account Medical Aid Account Aquatic Lands Enhancement Account Biotoxin Account Dedicated Marijuana Fund Account Economic Development Strategic Reserve
<p>5. Biennium Budget Balance Report for Monitoring Expenditure Budgets</p>	<p>The Budget Office maintains a “Biennium to Date Budget Balance” report which shows GOF, DOF-LFA, DOF-ICR & Special State Appropriations data for each unit. The report for each unit may be viewed by BT/BC, Org Major Area and Org Department and drilled down to budget number and account code. These reports provide the units’ authorized biennial budgets, actual to-date expenditures, balance to-date, and expended percentage (i.e.: actual to-date divided by the biennial budget). Fixed cost budgets are not included in the report. The report is accessed via the B.I. Portal here</p> <p>The report currently has data as of month-end close. A newly created report will be published in early May and data will be updated daily.</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 be automatically be forfeited or reduce the calculated carryover.</p>
<p>7. Biennium Close Toolkit</p>	<p>Finance & Facilities 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>

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Budget Type/Budget Class (BT/BC) Codes

General Operating Fund (GOF)

01	11	Seattle Campus
01	18	Bothell Campus
01	19	Tacoma Campus
01	5Q	Center for Trade 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	6K	Telemedicine
01	6M	Mental Health Task Force
02	12	UWMC - Fund 001
03	11	HMC Subsidy
14	5H	Family Residency Network
14	5J	Computer Science Enrollment

Designated Operating Fund (DOF)

Local Fund Allocation (LFA)

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)

01	32	Indirect Cost Recovery – Seattle Campus
01	48	Indirect Cost Recovery – Bothell Campus
01	49	Indirect Cost Recovery – Tacoma Campus

Special State Appropriated Funds

14	02	Accident Fund
14	03	Medical Aid Fund
14	08	Biotoxin Account
14	09	Economic Development Strategic Reserve
14	11	Aquatic Lands Enhancement Account
14	13	Dedicated Marijuana Fund Account