Date: October 26, 2026
Subject: Overview of ABB Trends at the University of Washington in Seattle – FY27 Update

Activity Based Budgeting (ABB) is a planning system under which costs are associated with activities, and budgeted expenditures are allocated based on those expected activity levels. ABB allocates net tuition revenue to the unit(s) that conduct that activity and generate the revenue, providing greater alignment between activities and costs, business practice improvement, streamlining of costs, and budget process transparency. This model has been in use at the UW since fiscal year 2010 (FY10), with a soft launch in FY12 and full implementation in FY13.

The UW's ABB model was developed during a time of enrollment growth, tuition increases, and flat compensation. Since then, we have experienced relatively flat enrollments, expenditures growing faster than revenues, and undergraduate shifts in study area and class level. Because of these changes, revisiting and adjusting the model is key for its success. When ABB was fully adopted, a commitment was made to leave the basic elements in place for five years to provide an opportunity to understand the impacts of ABB as it was initially structured. In the meantime, an ABB review committee was formed to monitor and review the model and to provide recommendations about possible changes. Recommendations from the ABB Phase II Committee, which looked into concerns that had been expressed, were approved by the Provost in December 2016 and went into effect in FY18. Scoping and planning for ABB Phase III, the next formal review process, began in January 2019, and a final report was sent to the Provost in April 2020.

This brief describes ABB distribution principles, ABB trends, and next steps. The data illustrates the UW's sustained prioritization of academic activities over administrative functions. However, it is important to note that administrative functions include many student- and research-facing units like Libraries, Student Life, and the Office of Research.

ABB Distribution Principles

Tuition Revenue: 70 percent of net tuition operating fee revenue[1] is distributed to Seattle schools and colleges;[2] 30 percent is retained by the Provost and used to support basic University functions, such as strategic academic initiatives, utility costs, employee compensation, administrative activities, and other shared services. In FY18, changes became effective for the methods of distributing net operating fee revenue to units. The current policies are outlined below.

1. Of the 70 percent of **undergraduate** net operating fee revenue that is distributed to units:
    - 80 percent (previously 60 percent) is distributed based on student credit hours.[3]
    - 20 percent (previously 40 percent) is distributed based on degree majors.[4]
2. Of the 70 percent of **graduate and professional** net operating fee revenue that is distributed to units:
    - 80 percent (previously 20 percent) is distributed based on student credit hours.[3]
    - 20 percent (previously 80 percent) is distributed based on major enrollments.[4, 5]

Indirect Cost Recovery (ICR): Under ABB, units that generate ICR retain 35 percent of those funds. The other 65 percent is held centrally to reflect the centrally-funded share of general administrative and facilities costs.

Miscellaneous Fees: Under ABB, the revenue from a variety of "miscellaneous fees" is taxed at 30 percent, and the remaining 70 percent is distributed to the units that manage the activities for which the fees are charged.

[1] Net operating fee revenue represents the total of all operating fees charged to students, after subtracting waivers, grants, and certain fees.
[2] 100 percent of revenue generated by UW Bothell and UW Tacoma is distributed to those units.
[3] Student credit hours are attributed to units *not* on the basis of a faculty member's department, but rather on the basis of the department(s) associated with a course's "responsible curriculum."
[4] A single major, degree, or curriculum may be attributed to one or more units. For example, a bioengineering major will count as one major for Engineering and one major for Medicine.
[5] The Graduate School Interdisciplinary tier groups continue to distribute based on 80% major enrollments and 20% student credit hours.

Supplement: When ABB was fully implemented, a 'hold harmless' agreement was struck with deans. For the transition year, no unit was to receive less permanent general (GOF) and designated (DOF) operating funds than it had the previous year. The difference between the GOF and DOF base from the prior year and the calculated tuition (after financial aid and tax) and indirect cost recovery (after tax) was distributed to units as "supplement." Each year since, investments in unit supplements have been spelled out in annual allocation tables. Investments that were categorized as "supplement," because they were not formula-driven tuition or indirect cost recovery, included funding from the state for tuition backfill, compensation, and provisos, as well as allocations from Provost Reinvestment Funds. Changes to the methods for distributing net operating fee revenues to units became effective in FY18, and units were "held harmless" to the changes by making compensatory changes to supplements (i.e. if a unit's tuition revenue was reduced by the policy change, then the unit's supplement was increased by a commensurate amount, and vice versa). FY19 was the first year that the new distribution parameters were in effect without making compensatory changes to unit supplements. The temporary measure of a cap was removed after FY19 when the formal ABB Phase III review began. The Phase III steering committee recommended, and leadership approved, an allocation of a small fraction of the cutover funding in the supplement category to centrally support academic program development and subvention of cross-disciplinary initiatives, which went into effect in FY22.

ABB Distribution Trends

The attached table shows that the *total* FY27 ABB budget for Seattle is $1.55 billion.[6] The majority (61 percent) continues to be held by academic units, while the remainder (39 percent) is held by administrative units. This ratio has been relatively consistent over time. Please note, this ratio is different from the ratio of *distributed* net tuition revenue (described above), under which 70 percent of net operating fee revenue is distributed to academic units and 30 percent is held centrally. Overall, the data illustrate the UW's sustained prioritization of academic activities:

- Every academic unit's ABB budget has increased since FY12.
- Academic units continue to experience more budget growth than administrative units. However, the growth is much larger in terms of real dollars ($469 million versus $294 million) than in proportionate growth (99 percent versus 95 percent).
- Of the 97 percent total combined ABB budget *growth* for Seattle academic and administrative units, 61 percent of the growth occurred in academic units, while the remaining 39 percent occurred in administrative units.
- For the administrative units, unit-level ABB budget changes are due, in many cases, to the movement of offices from one administrative unit into another. As a reminder, administrative units include student- and research-facing units like Undergraduate Academic Affairs, Minority Affairs & Diversity, and the Graduate School.

2ESSB 5954 (2015) reduced resident undergraduate tuition (RUG) in FY16 and FY17, and the state provided funding to backfill the forgone tuition revenue. These funds were distributed to academic units in the supplement category, which is why the total supplement for academic units increased substantially in FY16 and FY17. For FY18 onward, the policy allows RUG tuition to increase by around 2 to 3.3 percent per year and requires the state to provide inflationary adjustments to the prior backfill funds. Those additional backfill funds are also distributed to academic units through the supplement.

When ABB was launched, the amount of tuition revenue generated by the College of Arts & Sciences (CAS) was larger than the College's total ABB budget. This "negative supplement" to CAS was finally eliminated in FY16. In the attached table, the CAS supplement shows a negative change because their supplement went from a negative number to a positive number. Their supplement in fact *increased* by $30.3 million between FY12 and FY27, as shown in the table.

ABB's Future at UW

[6] The Seattle academic and administrative ABB budget total does not include central administrative funding, debt service, or transfers.

Beginning in January 2024, a Phase IV review steering committee worked to address the objectives laid out in the Provost's charge, namely, a focus on the model's impact on interdisciplinary work; bridging gaps in the model and our academic mission and strategy; and accounting for the changes in our financial landscape that ultimately led to a recommended shift towards a more incentive-based and nuanced model.

After six months of work, the committee delivered a final report to the Provost and throughout Autumn 2024 the Provost and the CFO socialized this with leaders and academic groups across the institution.

In January 2025, the IBB Executive Committee and Modeling Working Group—both charged by Provost Tricia Serio—held their inaugural meetings to advance implementation of an incentive-based budgeting model at UW. The groups began with foundational work, including reviewing the current budget model, clarifying charters, and outlining priorities for the year. The Modeling Working Group is preparing data to support analysis of cost pool integration, while also refining model preferences, identifying risks, and assessing data needs. All outputs will be reviewed by the Executive Committee before advancing to the Provost and President.

Currently, the timeline for implementation of a new model is slated for FY29.

Overall Trends in Seattle ABB Allocations

SEATTLE ACADEMIC UNITS	FY12[1]		FY13[2]		FY14[2]		FY15		FY16		FY17		FY18		FY19		FY20		FY21		FY23		FY24		FY25		FY26		FY27		TOTAL			
																													Supplement		Total ABB Allocation	
	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	$	%	$	%
BUILT ENVIRONMENTS	1,215,005	8,663,754	1,046,856	9,147,009	1,090,050	8,203,526	1,089,935	10,331,413	1,294,657	11,016,332	1,881,766	12,058,525	1,782,617	11,778,813	2,041,563	13,257,627	2,760,562	14,416,741	2,657,501	14,012,357	2,753,945	17,098,597	3,241,431	18,568,606	3,360,813	20,509,112	2,291,293	20,381,956	2,527,036	24,199,306	1,312,031	108%	15,535,552	179%
COLL ARTS & SCIENCES*	(8,559,782)	151,526,837	(10,857,946)	162,550,107	(9,659,035)	175,180,750	(7,515,043)	190,890,517	993,744	198,086,258	14,222,615	195,756,926	14,265,026	195,523,171	16,906,049	207,071,164	18,554,136	217,153,094	17,698,315	220,364,731	21,647,283	238,368,530	28,533,470	249,680,977	30,943,329	263,822,543	23,782,537	261,315,808	21,742,090	250,196,426	30,301,872	-354%	98,669,589	65%
FOSTER BUSINESS SCHOOL	2,697,471	22,808,100	2,349,813	24,346,572	2,569,660	26,053,564	2,783,791	28,227,134	4,309,130	32,335,388	6,356,242	33,647,914	8,617,399	33,431,740	9,085,692	34,040,257	9,431,845	36,106,590	9,339,507	36,723,490	9,598,069	38,877,435	10,187,381	40,207,184	10,506,225	43,040,682	8,637,078	42,613,476	8,961,159	44,310,826	6,263,688	232%	21,502,726	94%
COLLEGE OF EDUCATION	4,992,595	10,472,387	4,800,424	11,585,784	4,924,975	12,944,466	5,057,189	14,390,708	5,456,495	15,209,513	6,213,699	16,673,672	6,297,229	17,084,655	6,497,879	18,351,248	6,623,056	19,806,642	6,349,736	20,410,179	6,865,932	22,853,297	7,661,034	23,699,145	7,370,278	24,597,147	6,217,201	23,898,399	6,790,350	24,685,589	1,797,755	36%	14,213,202	136%
COLLEGE OF ENGINEERING	20,533,997	52,908,351	24,709,475	58,262,288	25,310,848	61,573,854	26,585,996	68,212,223	29,150,852	75,450,508	40,438,479	88,527,560	44,052,634	91,900,920	48,013,208	99,471,523	51,776,880	108,478,540	52,243,751	112,425,638	59,808,746	124,975,242	70,085,701	140,110,535	72,220,067	148,928,450	67,056,105	147,253,477	68,546,223	151,074,307	48,012,226	234%	98,165,956	186%
COLLEGE OF ENVIRONMENT	18,604,087	34,898,203	18,145,120	36,571,037	18,821,754	38,974,636	19,815,262	41,677,129	21,587,548	43,709,406	23,361,761	44,947,351	22,356,686	45,958,413	23,260,040	47,425,576	23,954,219	47,827,681	22,823,334	46,937,185	23,563,172	51,134,877	27,229,185	57,539,774	28,043,738	60,223,744	23,628,304	57,327,902	23,837,379	57,675,807	5,233,292	28%	22,777,604	65%
INFORMATION SCHOOL	1,879,717	4,204,453	1,991,440	4,412,023	2,039,888	4,848,237	2,052,872	5,711,877	2,224,580	6,327,775	2,556,678	7,512,992	2,205,391	8,383,232	2,334,337	9,797,226	2,411,835	10,306,351	2,320,917	12,008,889	2,456,133	13,443,345	2,729,591	14,621,566	2,910,154	16,316,012	1,757,113	16,493,171	1,753,652	16,579,731	(126,065)	-7%	12,375,278	294%
SCHOOL OF LAW	4,114,288	14,119,797	3,801,791	15,029,605	3,802,319	15,660,809	3,660,670	15,472,466	4,111,954	15,687,853	4,532,493	16,049,383	4,540,846	16,348,553	4,693,360	16,505,094	4,785,904	16,236,907	4,564,558	16,455,165	4,527,564	17,312,392	4,820,792	19,025,786	5,324,775	20,565,123	3,797,138	21,432,735	3,943,561	22,039,833	(170,727)	-4%	7,920,036	56%
EVANS SCH PUBPOL & GOV	1,295,690	4,266,373	1,214,982	4,830,436	1,125,146	5,281,329	1,380,489	5,737,177	1,524,961	5,806,998	1,701,848	6,223,954	1,674,005	6,987,613	1,697,631	7,259,774	1,758,701	7,565,085	1,936,915	6,892,690	1,701,825	7,152,029	2,073,540	7,410,442	2,111,095	6,641,677	1,597,119	5,886,095	1,578,716	6,419,790	283,026	22%	2,153,417	50%
SCHOOL OF SOCIAL WORK	3,228,123	7,483,346	2,995,541	7,775,477	3,131,081	7,954,676	3,192,648	8,204,633	3,552,840	8,864,363	3,794,589	9,218,458	4,030,079	9,450,478	4,181,706	10,050,401	4,855,141	10,833,345	4,686,975	11,025,504	4,787,718	11,768,164	6,325,027	13,574,661	6,986,811	15,172,747	5,119,224	13,028,363	5,137,346	13,048,312	1,909,223	59%	5,564,966	74%
SCHOOL OF DENTISTRY	9,597,311	14,455,383	9,532,403	15,540,940	9,621,454	15,959,562	9,335,841	16,275,715	9,737,348	17,200,744	10,180,032	18,427,985	10,206,673	18,484,613	9,922,738	18,795,969	10,620,784	20,181,238	9,914,398	19,713,101	11,097,315	20,830,952	12,529,561	22,697,179	14,973,650	25,790,813	13,703,334	25,381,861	13,705,698	24,912,805	4,108,387	43%	10,457,422	72%
SCHOOL OF MEDICINE*	38,545,714	111,978,838	39,535,023	119,111,818	41,156,208	121,451,470	41,669,057	127,557,570	66,446,762	139,126,747	76,144,232	151,608,182	82,751,366	160,699,082	85,520,520	168,501,658	87,527,751	172,692,618	86,178,289	174,035,804	91,016,349	191,318,914	99,375,449	205,939,666	130,456,726	242,770,396	109,830,706	228,741,536	119,265,993	234,109,026	80,720,279	209%	122,130,188	109%
UW MEDICINE CB*	909,188	909,188	896,023	896,023	896,024	896,024	904,122	904,122	922,615	922,615	968,890	968,890	904,122	904,122	922,615	922,615	968,890	968,890													(909,188)	n/a	(909,188)	n/a
SCHOOL OF NURSING	5,607,443	10,742,985	5,754,389	10,782,827	5,785,466	11,102,386	6,128,509	11,719,270	6,546,915	12,260,739	7,049,359	12,755,924	7,934,604	13,386,942	7,899,550	13,678,224	7,545,073	13,138,944	7,215,180	13,192,047	8,372,205	14,879,233	9,352,136	15,989,584	9,357,514	16,465,075	8,129,525	16,023,294	8,187,337	16,135,991	2,579,894	46%	5,893,006	58%
SCHOOL OF PHARMACY	2,736,803	8,447,824	2,524,977	9,784,103	2,583,993	10,045,910	2,593,672	11,244,599	3,062,647	11,801,165	3,358,618	12,581,395	3,672,786	12,587,329	3,921,695	13,760,077	3,996,893	14,254,306	3,814,883	15,368,493	4,382,918	16,585,952	5,861,794	17,595,395	5,248,730	16,483,184	4,562,840	16,413,479	4,295,753	16,556,655	1,558,950	57%	8,108,831	96%
SCHOOL OF PUBLIC HEALTH*	5,838,944	16,885,185	5,623,750	18,346,416	4,856,711	18,523,776	3,979,198	17,106,458	4,237,823	18,406,705	4,737,500	20,229,268	5,091,085	22,551,964	5,208,189	24,686,023	5,415,362	26,225,807	4,857,088	28,076,471	4,902,042	31,699,021	13,819,172	42,706,619	14,945,241	43,607,281	12,658,686	43,741,254	12,828,999	41,198,976	6,990,055	120%	24,313,791	144%
ACADEMIC TOTAL	**113,236,594**	**474,271,004**	**114,064,061**	**508,972,465**	**118,056,543**	**534,654,974**	**122,714,209**	**573,663,012**	**165,160,871**	**612,213,109**	**207,498,801**	**647,188,379**	**219,478,427**	**664,557,520**	**231,184,158**	**702,651,841**	**242,018,142**	**735,223,890**	**236,601,348**	**747,641,745**	**257,481,216**	**818,297,980**	**303,825,264**	**889,367,118**	**344,759,146**	**964,933,986**	**292,768,203**	**939,932,806**	**303,101,292**	**943,143,381**	**189,864,698**	**168%**	**468,872,377**	**99%**
% change over prior year	n/a	n/a	1%	7%	4%	5%	4%	7%	35%	7%	26%	6%	6%	3%	5%	6%	5%	5%	-2%	2%	4%	6%	18%	9%	13%	8%	-15%	-3%	4%	0%	n/a	n/a	n/a	n/a
% of Seattle Total	28%	61%	27%	62%	28%	62%	28%	63%	33%	64%	37%	64%	37%	64%	38%	64%	37%	63%	36%	63%	36%	63%	37%	62%	38%	62%	33%	61%	34%	61%	40%	n/a	61%	n/a

SEATTLE ADMINISTRATIVE UNITS	FY12[1]		FY13[2]		FY14[2]		FY15		FY16		FY17		FY18		FY19		FY20		FY21		FY23		FY24		FY25		FY26		FY27		TOTAL			
																													Supplement		Total ABB Allocation	
	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	Supplement	Total ABB Allocation	$	%	$	%
Institutional Infrastructure	**210,310,053**	**210,903,303**	**212,292,998**	**212,837,567**	**217,545,443**	**218,090,012**	**236,526,825**	**237,071,394**	**243,700,492**	**246,158,262**	**259,056,186**	**261,555,253**	**264,011,916**	**266,842,800**	**271,869,402**	**275,228,629**	**286,940,164**	**290,056,406**	**292,708,541**	**295,723,634**	**341,127,705**	**344,673,745**	**394,302,036**	**398,797,043**	**405,179,890**	**405,279,983**	**452,328,410**	**456,251,393**	**450,002,298**	**453,998,972**	**239,692,245**	**114%**	**243,095,669**	**115%**
ADVANCEMENT	5,797,857	5,797,857	7,799,493	7,799,493	8,743,172	8,743,172	12,145,344	12,145,344	14,143,327	14,396,365	15,761,044	16,014,082	15,766,740	15,766,740	16,310,354	16,310,354	17,923,805	17,923,805	17,935,744	17,935,744	19,041,750	19,041,750	21,223,611	21,223,611	20,421,430	20,421,430	20,282,210	20,282,210	26,327,997	26,327,997	20,530,140	354%	20,530,140	354%
ATTORNEY GENERAL	3,287,279	3,287,279	3,293,779	3,293,779	3,303,875	3,303,875	3,311,287	3,311,287	3,377,774	3,377,774	3,619,169	3,619,169	4,068,424	4,068,424	4,637,842	4,637,842	5,083,150	5,083,150	5,071,467	5,071,467	5,481,831	5,481,831	6,149,692	6,149,692	6,061,578	6,061,578	6,663,963	6,663,963	7,451,383	7,451,383	4,164,104	127%	4,164,104	127%
CAMPUS COMMUNITY SAFETY																							12,537,451	12,537,451	15,409,038	15,409,038	14,687,670	14,687,670	16,800,758	16,800,758	16,800,758	#DIV/0!	16,800,758	#DIV/0!
EXECUTIVE OFFICE																							73,152,332	77,176,001	73,495,290	73,595,383	58,324,108	61,817,341	51,017,475	54,584,399	51,017,475	#DIV/0!	54,584,399	#DIV/0!
COMPLIANCE AND RISK SERVICES*																									10,483,389	10,483,389	40,828,966	40,828,966	42,142,582	42,142,582				
PRESIDENT*	2,423,272	2,423,272	2,470,513	2,470,513	2,714,987	2,714,987	2,862,138	2,862,138	3,035,421	3,035,421	3,319,796	3,319,796	3,447,377	3,447,377	3,310,335	3,310,335	6,542,723	6,542,723	14,594,789	14,594,789	31,316,057	31,316,057									(2,423,272)	-100%	(2,423,272)	-100%
PROVOST *	5,983,233	5,983,233	6,483,906	6,483,906	6,145,991	6,145,991	16,320,491	16,320,491	15,471,589	17,332,805	26,987,289	28,932,604	35,203,230	37,717,563	37,334,943	40,306,923	36,218,435	39,045,286	27,139,213	29,945,261	32,979,360	36,121,161									(5,983,233)	-100%	(5,983,233)	-100%
EXTERNAL AFFAIRS	5,035,176	5,239,936	4,792,775	4,972,262	5,152,776	5,332,263	4,396,955	4,576,442	2,943,222	2,943,222	2,422,028	2,422,028	2,658,672	2,658,672	2,699,754	2,699,754	3,265,449	3,265,449	3,084,110	3,084,110	3,381,410	3,381,410	4,203,906	4,203,906	4,420,478	4,420,478	4,229,568	4,229,568	4,336,782	4,336,782	(698,394)	-14%	(903,144)	-17%
PLANNING & MANAGEMENT*	4,279,915	4,279,915	4,207,728	4,207,728	4,385,345	4,385,345	4,711,891	4,711,891	5,376,500	5,376,500	25,904,987	25,904,987																			(4,279,915)	n/a	(4,279,915)	n/a
UW FINANCE & FACILITIES*	118,994,819	119,383,319	119,528,474	119,893,556	118,570,038	118,935,120	119,387,418	119,752,500	124,901,326	125,192,979	104,599,152	104,872,746																			(118,994,819)	n/a	(119,383,319)	n/a
FINANCE & ADMINISTRATION*													189,828,776	190,145,327	194,537,477	194,924,724															0	n/a	0	n/a
UW FACILITIES																	106,825,962	106,825,962	116,254,873	116,254,873	129,970,655	129,970,655	161,787,912	161,787,912	151,538,401	151,538,401	177,493,370	177,493,370	168,745,785	168,745,785	168,745,785	n/a	168,745,785	n/a
UW FINANCE																	34,394,622	34,681,696	34,220,577	34,429,622	38,179,854	38,584,093	28,894,805	29,366,144	35,547,771	35,547,771	37,373,011	37,802,761	37,150,584	37,580,334	37,150,584	n/a	37,580,334	n/a
UW HR	9,277,437	9,277,437	9,150,106	9,150,106	9,844,535	9,844,535	10,313,736	10,313,736	10,895,347	10,895,347	11,242,093	11,242,093					13,130,567	13,209,567	13,330,620	13,330,620	16,104,953	16,104,953	17,665,822	17,665,822	21,378,402	21,378,402	23,603,157	23,603,157	23,870,425	23,870,425	14,592,988	157%	14,592,988	157%
UW IT	42,781,180	42,781,180	42,116,339	42,116,339	46,244,688	46,244,688	50,475,377	50,475,377	50,783,142	50,835,005	52,528,895	52,556,015					50,091,484	50,093,801	48,041,586	48,041,586	50,160,205	50,160,205	68,686,505	68,686,505	66,424,113	66,424,113	68,842,387	68,842,387	72,158,527	72,158,527	29,377,347	69%	29,377,347	69%
MEDICAL CENTERS	12,449,885	12,449,885	12,449,885	12,449,885	12,440,036	12,440,036	12,602,188	12,602,188	12,772,844	12,772,844	12,671,733	12,671,733	13,038,697	13,038,697	13,038,697	13,038,697	13,384,966	13,384,966	13,035,562	13,035,562	14,511,631	14,511,631									(12,449,885)	-100%	(12,449,885)	-100%
Instructional & Student Support	**34,681,681**	**43,653,964**	**34,061,746**	**43,278,072**	**34,361,818**	**43,687,452**	**26,141,706**	**36,136,421**	**31,956,229**	**38,250,115**	**34,185,888**	**40,559,812**	**35,082,556**	**42,778,963**	**36,777,020**	**44,660,998**	**41,158,465**	**49,457,246**	**38,935,342**	**47,641,115**	**42,685,380**	**52,170,092**	**45,321,752**	**55,122,854**	**76,405,332**	**83,179,007**	**56,346,588**	**66,397,799**	**46,251,905**	**56,179,357**	**11,570,224**	**33%**	**12,525,393**	**29%**
CONTINUUM COLLEGE	2,167,522	2,167,522	2,193,242	2,193,242	2,193,242	2,193,242	2,210,942	2,210,942	2,214,683	2,225,363	2,380,064	2,384,275	2,412,118	2,417,135	1,212,118	1,215,038	579,305	579,305	32,012	32,065	66,700	89,749	1,943,512	1,943,512	1,742,422	1,754,123	2,814,334	2,825,220	1,827,973	1,827,973	(339,549)	-16%	(339,549)	-16%
GLOBAL AFFAIRS																							1,652,646	1,652,646	2,151,605	2,151,605	2,088,045	2,088,045	2,094,133	2,094,133	2,094,133	#DIV/0!	2,094,133	#DIV/0!
GRADUATE SCHOOL	3,305,226	6,815,158	2,705,762	6,559,949	2,683,193	6,609,334	3,545,780	8,011,011	5,295,370	8,554,042	5,827,365	9,167,687	6,003,934	9,851,772	6,504,926	10,441,520	9,716,707	13,745,357	8,731,748	13,117,563	8,963,174	13,709,811	9,866,046	14,785,338	13,569,715	16,181,791	11,254,085	16,191,187	10,495,118	15,655,292	7,189,892	218%	8,840,134	130%
INTERCOLLEGIATE ATHLETICS																							2,833,000	2,833,000	21,620,570	21,620,570	6,180,766	6,180,766	1,799,000	1,799,000	1,799,000	#DIV/0!	1,799,000	#DIV/0!
MINORITY AFFAIRS & DIVERSITY	6,897,419	7,061,164	6,793,078	6,927,349	6,810,115	6,964,170	7,097,941	7,267,887	7,427,208	7,557,279	7,722,437	7,862,071	8,049,811	8,195,706	8,311,732	8,452,100	8,690,644	8,861,395	8,284,234	8,503,565	9,686,895	9,863,099	10,804,300	10,996,135	11,418,737	11,625,814	10,972,636	11,221,546	10,996,941	11,272,563	4,099,522	59%	4,211,399	60%
STUDENT LIFE	17,673,911	19,880,661	17,850,408	19,926,844	18,107,306	20,183,742	9,984,583	12,061,019	12,404,191	12,840,995	13,179,730	13,665,754	13,779,991	14,415,011	15,645,962	16,400,503	16,857,332	17,607,323	16,751,773	17,478,125	18,605,998	19,435,611	11,507,949	12,471,363	18,595,118	18,601,196	16,522,322	17,586,089	12,432,404	13,492,002	(5,241,507)	-30%	(6,388,659)	-32%
UNDERGRAD ACAD AFFAIRS	4,637,603	7,729,459	4,519,256	7,670,688	4,567,962	7,736,964	3,302,460	6,585,562	4,614,777	7,072,436	5,076,292	7,480,025	4,836,702	7,899,340	5,102,282	8,151,836	5,314,476	8,663,867	5,135,575	8,509,797	5,362,613	9,071,822	6,714,299	10,440,860	7,307,165	11,243,908	6,514,400	10,304,946	6,606,336	10,038,394	1,968,733	42%	2,308,935	30%
Research & Innovation	**48,404,889**	**53,574,759**	**54,511,251**	**59,888,254**	**56,051,163**	**61,848,685**	**58,035,848**	**63,280,072**	**60,289,377**	**65,185,393**	**63,291,445**	**68,207,673**	**66,710,823**	**70,656,226**	**71,179,247**	**76,111,603**	**81,294,368**	**86,071,446**	**81,801,381**	**86,647,330**	**76,749,270**	**81,704,487**	**83,475,016**	**89,161,800**	**86,871,168**	**93,142,021**	**84,632,221**	**90,334,914**	**85,639,704**	**91,814,094**	**37,234,815**	**77%**	**38,259,335**	**71%**
LIBRARIES	30,252,229	30,427,120	32,477,248	32,756,991	33,315,000	33,579,439	34,396,659	34,656,287	35,793,244	35,969,066	37,398,414	37,562,690	38,942,512	39,131,408	40,657,108	40,842,621	41,582,371	41,772,903	41,001,155	41,179,809	42,663,664	42,798,965	45,363,354	45,465,132	46,562,935	46,691,380	44,811,224	44,915,600	45,826,525	45,879,162	15,574,296	51%	15,352,042	50%
RESEARCH	7,973,153	10,102,332	9,395,052	11,658,546	10,079,004	12,482,886	10,793,778	13,294,700	11,367,658	13,719,900	11,935,128	14,163,670	12,817,367	14,659,388	14,511,134	17,101,524	22,734,514	25,229,314	23,889,946	28,068,434	31,263,977	36,070,345	34,083,831	39,650,927	35,653,066	41,791,659	35,445,156	41,022,442	35,423,063	41,520,958	27,449,910	344%	31,418,626	311%
COMOTION	772,733	772,733	759,997	759,997	765,939	765,939	789,096	789,096	839,521	841,632	655,103	655,344	679,116	679,461	1,695,720	1,697,475	1,738,509	1,745,368	1,724,897	1,732,376	2,821,629	2,835,177	4,027,831	4,045,741	4,655,167	4,658,982	4,375,841	4,396,872	4,390,116	4,433,974	3,617,383	468%	3,661,241	474%
HEALTH SCIENCES ADMIN*	9,406,774	12,172,574	11,878,954	14,712,720	11,891,220	15,020,421	12,056,315	14,539,989	12,288,954	14,654,795	13,302,800	15,825,969	14,271,828	16,185,969	14,315,285	16,469,983	15,238,974	17,323,861	15,185,383	15,666,711											(9,406,774)	-100%	(12,172,574)	-100%
ADMINISTRATIVE TOTAL	**293,396,623**	**308,132,026**	**300,865,995**	**316,003,893**	**307,958,424**	**323,626,149**	**320,704,379**	**336,487,887**	**335,946,098**	**349,593,770**	**356,533,519**	**370,322,738**	**365,805,295**	**380,277,989**	**379,825,669**	**396,001,230**	**409,392,997**	**425,585,098**	**413,445,264**	**430,012,079**	**460,562,355**	**478,548,324**	**523,098,804**	**543,081,698**	**568,456,390**	**581,601,011**	**593,307,219**	**612,984,106**	**581,893,907**	**602,012,423**	**288,497,284**	**98%**	**293,880,397**	**95%**
% change over prior year	-	-	3%	3%	2%	2%	4%	4%	5%	4%	6%	6%	3%	3%	4%	4%	8%	7%	1%	1%	7%	7%	14%	13%	9%	7%	4%	5%	-2%	-2%	n/a	n/a	n/a	n/a
% of Seattle Total	72%	39%	73%	38%	72%	38%	72%	37%	67%	36%	63%	36%	63%	36%	62%	36%	63%	37%	64%	37%	64%	37%	63%	38%	62%	38%	67%	39%	66%	39%	60%	n/a	39%	n/a

ACAD + ADMIN TOTAL[4]	**406,633,217**	**782,403,030**	**414,930,056**	**824,976,358**	**426,014,967**	**858,281,123**	**443,418,588**	**910,150,899**	**501,106,969**	**961,806,879**	**564,032,320**	**1,017,511,117**	**585,283,722**	**1,044,835,508**	**611,009,827**	**1,098,653,071**	**651,411,139**	**1,160,808,988**	**650,046,612**	**1,177,653,824**	**718,043,571**	**1,296,846,304**	**826,924,068**	**1,432,448,816**	**913,215,536**	**1,546,534,997**	**886,075,422**	**1,552,916,912**	**884,995,199**	**1,545,155,804**	**478,361,982**	**118%**	**762,752,774**	**97%**

[1] The values in the "Setting the Baseline" document were slightly different from those used as the basis for all later adjustments (incremental revenue and true-ups). The difference was due to a financial aid decision that occured between the publication of "Setting the Baseline" and the publication of the FY12 Regents' budget. To ensure that all ABB documents match, a single "reset" has been done. It is revenue neutral for all units; that is, a tuition revenue reduction is associated with a commensurate increase in the supplement.

[2] In FY13 and FY14, the negative true-ups for Undergrad Academic Affairs (282) and The Grad School (266) were "forgiven", as they resulted from corrections to curricula, majors, and degrees incorrectly mapped to those two colleges (a problem known at the launch of ABB). The calculation of that "forgiveness" is done here in order to make the appropriate change of that amount from tuition revenue to the supplement for those two units.

[3] For administrative units, ABB budget changes are largely due to offices moving from one administrative unit into another. Examples include the Office of the Provost, UW Advancement (i.e. "VP for Development"), and Planning & Management.

[4] The "Academic + Administrative Total" does not include central administrative funding, debt service, or transfers.

*** UNIT NOTES:**

- The College of Arts & Sciences' supplement shows a negative change because it went from a negative number to a positive number. Their supplement in fact increased by $30.3 million between FY12 and FY27, as shown in the "Total Change - Supplement" column.
- The negative change in the School of Public Health's supplement between FY12 and FY15 is due to mid-year budget revisions that were associated with organizational changes between Public Health and the School of Medicine's Global Health program.
- The increase in the School of Medicine's supplement is primarily because FICR was not included in the SoM's supplement prior to FY16, but was included in FY16 onward (~$22.2m). Also, in FY17, the SoM received $7.6M in new state funding for the Family Medicine Residency Network and the WWAMI program in Spokane. This funding is included in the supplement.

*Prior to FY25, Compliance and Risk Services was incorporated into the Executive Office

- Finance & Facilities' total ABB allocation for FY18 included $62,848,605 in budgeted GOF/DOF fixed costs. As explained below, this is now included in the total for Finance & Administration.
- Beginning in FY18, Planning and Management, UW Finance & Facilities, Human Resources, and UW Info Tech were combined into a new unit called Finance & Administration. UW Medicine CB was combined into School of Medicine.
- As of FY18, we have allocated summer quarter revenue to the School of Dentistry and the School of Medicine under ABB. For FY18, we allocated $500k split between SOD and SOM. For FY19, we allocated based on incremental revenue projections. These are new columns in the ABB table.
- In FY20, Finance & Administration was split into UW Finance, UW Facilities, UW HR, and UW IT.
- In FY22 Health Sciences Admin was dissolved.
- In FY24, the University adopted a new financial data structure (FDM), which resulted in a shift to Cost Center Hierarchy. Under "Instructional & Student Support," Intercollegiate Athletics (ICA) and Global Affairs (OGA) were deemed independent Balancing Units and placed in Level 05 hierarchy outside of the President's and Provost's cost centers. Under "Institutional Infrastructure," the Executive Office was deemed an independent Balancing Unit and combined the remaining units of the President and Provost's Office into a Level 05 cost center.