

**FY 2023 Annual Review Process Guide
and
Fiscal Vitality Technical Reference Resource
Table of Contents**

1.	Introduction	2
2.	Documents Requiring Completion	2
3.	Timeline.....	3
4.	How to Complete the Required Materials	3
4.1.	Fiscal Vitality Templates	3
4.2.	Fiscal Vitality Template - Changes from Last Year and Other Items to Note	5
4.3.	Annual Review Narrative	6
5.	Financial Data – Tableau Dashboards	7
5.1.	Documentation and Resources	7
5.2.	How to Use this Report	7
5.3.	All Funds Rollup	7
5.4.	Funds by Department and Sub-College	7
5.5.	Expenditures by Budget Account Code	7
5.6.	Revenue/Budget Authority by Budget Number	7
5.7.	Export to Crosstab	8
5.8.	Waterfall Summary	8
6.	Multi-Dimensional Planning Tools and Resources – Tableau Dashboards	8
6.1.	Delaware Cost Study Tableau Dashboards (DCS Deans Dashboards)	8
6.2.	ABB Current Year Actuals	8
7.	Frequently Asked Questions	8
8.	Additional Data Details/Definitions and Technical Information – Fiscal Vitality.....	11
8.1.	Global Notes & Data Exclusions Affecting the Fiscal Vitality Template.....	11
8.2.	Budget Community Information	12
8.3.	Overall Fiscal Vitality Template Format.....	13
8.4.	Budget Authority/Revenues	13
8.5.	Expenditures.....	16
8.6.	Opening and Closing Balances, Forgone Provisos/Appropriation Funds, and Other Adjustments (Approved by OPB Only): 17	
8.7.	Column Definitions	19
9.	Appendix A: Identifying Fee-Based Program Budgets Administered by Continuum College.....	19

1. Introduction

On December 3, 2021 Provost Richards sent his [FY2023 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 FY2023 Annual Review, the challenges facing the University, relevant deadlines and a variety of resources.

The FY2023 Annual Review is intended to be a holistic look at units' finances and operations, which will help inform the development of the University's FY2023 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 & Carryover Usage Plans)</i>	Excel templates containing FY20-21 actual data with FY22-25 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)	Submissions must be consolidated at the “3 digit org level” and represent all activity under Dean/VP/Chancellor’s scope of responsibility	Upload to the FY2023 Annual Review Submission Portal	Tuesday, February 1, 2022
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: https://www.washington.edu/opb/uw-budget/annual-budgets/fy23-annual-review-materials/		link available on OPB’s website at: https://www.washington.edu/opb/uw-budget/annual-budgets/fy23-annual-review-materials/	
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				
Short Answer Questions	Similar to previous cycles, the FY2023 submission portal will require a response (as applicable) to short answer questions such as anticipated Faculty FTE change by year, Grad Student FTE growth/contraction, etc			Enter directly in the FY2023 Annual Review Submission Portal. Questions are available in advance on OPB’s FY2023 Annual Review Website	

3. Timeline

Date	Activity
December 3, 2021	Materials released to Deans/Chancellors/VPs & Administrators
December 17, 2021	Open Q&A Session via Zoom*: https://washington.zoom.us/j/93586120711
January 7, 2022	Open Q&A Session via Zoom*: https://washington.zoom.us/j/91376876518
February 1, 2022	Materials due to OPB via the FY2023 Annual Review Submission Portal

*must be signed into Zoom with a UW Net ID to join

4. How to Complete the Required Materials

4.1. Fiscal Vitality Templates

Tab	Completion Required?	Purpose	Considerations & Notes
All Funds Roll Up	No, auto populated	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
Fund Balance Summary	No, auto populated	Graphical representation of a unit's fund balances, by fund type	
GOF-DOF-Approp-Self Sus Roll Up	No, auto populated	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	FY22-FY25 forecast of budget authority and expenditures, with cumulative fund balance	*New* Note GOF provisos are now EXCLUDED from this tab
New GOF Provisos	Yes, if unit has activity	FY22-FY25 forecast of budget authority and expenditures	*New* Note GOF provisos are only included in this tab
DOF (Designated Operating Fund)	Yes, if unit has activity	FY22-FY25 forecast of budget authority and expenditures, with cumulative fund balance	DOF Technology Fee activity is excluded
Special State Appropriations	Yes, if unit has activity	FY22-FY25 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	FY22-FY25 forecast of sponsored program grant <u>revenue</u> (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	FY22-FY25 forecast of grant <u>revenue</u> (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.

Continuation from Previous Page			
Tab	Completion Required?	Purpose	Considerations & Notes
Other Grant-Contracts	Yes, if unit has activity	FY22-FY25 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	FY22-FY25 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.
Self-Sustaining	Yes, if unit has activity	FY22-FY25 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 ¹	FY22-FY25 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	FY22-FY25 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 (jasonc26@uw.edu) for assistance.
Carryover Plan	Yes, if unit has carryover	High level plan for carryover	Only for GOF/DOF carryover
Benefits Drivers	No, informational only	Fringe benefit rate assumptions used for FY22-FY25 forecasting	

¹ 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 OPB’s [FY2023 Annual Review Materials website](#). 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

- The FY2020 and FY2021 amounts are as of the close of the 2019-21 Biennium (month 25).
- Budget number movements to or from your organization that occurred during Biennium 2019 will be reflected in the actual values.
- For FY’s 2022-2025 units should take into consideration any budget number movements to or from your organization that occurred during biennium crossover from biennium 2019 to biennium 2021.

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

- Fixed Costs: fixed cost budgets are excluded from fiscal vitality data.
- Student Technology Fee budgets are excluded from fiscal vitality data.
- GOF Provisos and Special State Appropriations:
 - A Forgone Funds line is included at the bottom of the GOF Provisos and Special State Appropriations worksheets. This row represents unspent or overspent funds from fiscal year provisos. Fiscal year provisos cannot carryover any unspent funds across fiscal years.
 - Since this amount should not be included in the closing balance, the sign is reversed to adjust the unspent funds from the closing balance.
 - Biennial provisos/special state appropriations can have unspent or overspent funds at the end of the 1st fiscal year which can carry over into the 2nd fiscal year of a biennium. This can also happen when the funds are distributed over several units. Some units can underspend and some can overspend as long as the total proviso/special state appropriation nets to zero. Otherwise, they cannot be overspent. Any carryover of over/underspent funds is included in the 1st fiscal year's closing balance and the second fiscal year's opening balance, but is not included in the carryover amount on the Carryover Plan worksheet.
 - For FY’s 2022-2025 plans, the assumption is that units will fully spend (not overspend or underspend) any fiscal year or biennial proviso/special state appropriation funds.

4.2.4. Carryover Plans: the worksheet includes carryover plans for FY's 2022-2025.

- The amounts on the worksheet do not include proviso funds.
- An in-cell dropdown list has been provided to indicate the category of carryover amounts committed for a specific purpose.
- Please refer to the example carryover usage plan on the FY23 annual review materials website: <https://www.washington.edu/opb/uw-budget/annual-budgets/fy23-annual-review-materials/>
- Reminder, you are to reflect the intended commitment of carryover as of the beginning of a fiscal year on this tab, any expenditures resulting from the commitment must be included in the projection for that fiscal year.
 - **For example**, if a unit was to commit 100,000 to "initiative A" in FY23, the carryover usage plan tab must show 100,000 for "initiative A" in FY23. If the unit expects 50,000 to be expended in FY23, the unit must show expenditures of 50,000 in the appropriate GOF/DOF tab for FY23. In FY24, 50,000 of the commitment remains unexpended and this amount must be reflected in the carryover usage plan tab for FY24. If unit expects to expend the remaining 50,000 in FY24, the unit must show expenditures of 50,000 in the appropriate GOF/DOF tab for FY24.

4.2.5. Grants & Contracts Other worksheet:

- 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 FYs 2020-2021 and should be projected for FYs 2022-2025.

4.2.6. UWC2 Fee-Based Programs worksheet:

- As with prior years, 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

The annual review narrative responses will be largely completed within a Word template and uploaded to the FY2023 Annual Review Submission Portal that is located at: <https://www.washington.edu/opb/uw-budget/annual-budgets/fy23-annual-review-materials/>. 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 is intended to eliminate the need to copy/paste information from source documents into the online survey portal.

The table below provides this year's submission process.

Narrative Response Type	Where to Find & Submit for FY2023
Fiscal Vitality Qualitative Assessment	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)	Annual Review Submission Portal
Growth/Contraction Assumptions (Staff, Students, Academic Personnel, Space)	

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 Word template for units to reference and share with their sub-units as necessary.

5. Financial Data – Tableau Dashboards

FY2023 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. **You must be logged into the UW VPN in order to access this site if working remotely.**

NOTES:

- 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 Year 1 Temporary Budget amounts and are shown separately in the Opening Balance row.
- Forgone Proviso/Special State Appropriation Funds ending balances, and Other Adjustments (OPB Approved Only) amounts 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. Multi-Dimensional Planning Tools and Resources – Tableau Dashboards

Institutional data and analytical reports have been published to [OPB's Tableau Site](#). These reports provide unit level information relating to student and faculty activity. At this time, only Dean/VP's office administrators have access to this tool. **You must be logged into the UW VPN in order to access this site if working remotely.**

6.1. [Delaware Cost Study Tableau Dashboards \(DCS Deans Dashboards\)](#)

- A set of dashboards that allow users to examine unit level instructional activity as broadly compared to similar disciplines at other AAU institutions (using the Delaware Study methodology).
- Each discipline and departmental budget (using seven digit financial organization code) has been mapped to a classification of instructional program (CIP) code (at the 4 digit level) for institutional comparisons.
- Available Filters: Unit (3 digit org), Division/Sub College (5 digit org), CIP Name (4 digit mapping from one or more academic disciplines and 7 digit orgs)
- Exclusions: Currently, Delaware submissions are campus specific. These dashboards display data from the UW in Seattle submission. Additionally, Delaware excludes CIPs from Dentistry and Medicine. For these units, please use appropriate information you have locally to respond to the narrative component on teaching activity.

6.2. [ABB Current Year Actuals](#)

- A set of dashboards based on student activity and revenue distribution according to the ABB Tuition formulae.
- The first three dashboard stories provide a high-level overview of the model. First from Gross to Net Operating Fee Revenue and following with details specific to tuition categories and schools/colleges.
- The remaining four dashboards allow users to filter down to explore trends in SCH, Undergraduate Degrees, and Graduate Majors.

7. 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 FY2023 and beyond. Please 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 FY2023 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) 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. This planning parameter was developed in November 2019 *and no new information is available regarding costs of the FT program, post go live, at this time*. Information can be found in the Central Planning Assumptions document on OPB's website at <https://www.washington.edu/opb/uw-budget/annual-budgets/fy23-annual-review-materials/>

8. Additional Data Details/Definitions and Technical Information – Fiscal Vitality

8.1. Global Notes & Data Exclusions Affecting the Fiscal Vitality Template

8.1.1. General Information about the Data:

- The FY2020 and FY2021 amounts are a reflection of the actual amounts at the end of FY2021. If there were any year 1 to year 2 fund shifts of unspent temporary budget authority of carryover funds, these amounts are reflected in the temporary budget amounts. Some values might not match some EDW reports or MyFD due to any year 1 to year 2 fund shifts of unspent temporary budget authority in FY2021, mid-biennium reorganizations or budget number movements to or from your 3-digit org.
- 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
 - 46 – Finance Transformation
 - 5x – Revenue Budgets, except 59-xxxx gift assessment budgets
 - 86 – Accounting Use only
- Excludes Budget Type-Class 05-55 (Affiliated Programs)

8.1.2. Unit Specific:

- **Org 200 (President's Office, except for certain recently reorganized departments)** - is an exception to the carryover rule as any overspent or unspent budget amounts are absorbed by central. This means carryover amounts are not included in their opening balances at the beginning of each biennium.
- **Org 200 (President's Office)** - FY2020 historical data for Environmental Health and Safety (EHS) is not included in the fiscal vitality report. For planning purposes, it can be found in the 301 Tableau report under org-dept 3010105.
- **Org 201 (Attorney General's Office)** - is an exception to the carryover rule as any overspent or unspent budget amounts are absorbed by central. This means carryover amounts are not included in their opening balances at the beginning of each biennium.



- **Org 212 (VP Student Life)** - FY2020 historical data for Hall Health Center is not included in the fiscal vitality report. For planning purposes, this information can be found in the 301 Tableau report under org-dept #3010224.
- **Org 216 (Vice Provost-Research)** - FY2020 historical data for the Regional Primate Center is not included in the fiscal vitality report. For planning purposes, this information can be found in the 301 Tableau report under org-dept 3010221.
- **Org 254 (College Arts & Sciences)** - coding was changed on the GOF worksheet to include in account code 2100 the effect of budget number 06-0465's debt service activity from account codes 9410 and 9411. FY's 2021-2025 plans should include this activity in account code 2100.
- **Org 268 (School of Law)** - the GOF tab contemplates the balance of the School's legacy deficit, payback plan and carryover into FY2022. Please reach out to OPB should you have any questions regarding the display.
- **Org 301 (Health Sciences Administration)** - historical department data can be found in the Tableau report.
- **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
- **Org 500 (UW Bothell)** -
 - All 5xx Orgs are grouped into Org 500
 - The Opening Balance for FY2020 and FY2022 on the GOF and DOF worksheets reflects the actual carryover amount that was received.
- **Org 600 (UW Tacoma)** -
 - All 6xx Orgs are grouped into Org 600
 - The Opening Balance for FY2020 and FY2022 on the GOF and DOF worksheets reflects the actual carryover amount that was received.

8.2. 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.
- 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](#).

8.3. Overall Fiscal Vitality Template Format

The diagram below is an image of the GOF Worksheet

1.	BUDGET AUTHORITY/REVENUES
	General Operating Fund
	Permanent Budget
	Temporary Budget
	TOTAL BUDGET AUTHORITY
2.	EXPENDITURES
	Salaries, Wages and Benefits
	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)
	Subtotal Salaries, Wages and Benefits
	Operations (All ObjCodes except 01, 07, 21 and 25)
	Cost transfer invoices (CTIs) (21)
	Indirect Cost (25)
	TOTAL EXPENDITURES
3.	Net Contribution to (Use of) Fund Balance
	Opening Balance
4.	<i>Net Contribution to (Use of) Fund Balance</i>
	Closing Balance

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 Balance sections contain the same definitions and format for all worksheets. Closing Balance sections differ in each worksheet – specific definitions can be found under the Closing Balance section.

Forgone Proviso/Appropriation Funds sections only apply to GOF and Special State Appropriations worksheets and the Other Adjustments (Approved by OPB Only) section only applies to GOF and DOF worksheets.

8.4. 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 (credit) value.



8.4.1. GOF Worksheet

GOF budget authority includes general operating fund and excludes 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.

- The Temporary Budget Amount of the first fiscal year of the biennium does not include the GOF carryover balance from the prior biennium. The carryover amount is separately displayed under Opening Balance. Year 1 to year 2 carryover fund shifts are reflected in the temporary budget amounts.

8.4.2. GOF Provisos Worksheet

GOF provisos budget authority includes provisos from the State General Fund, Education Legacy Trust Account and Workforce Education Investment Account

GOF Provisos: includes all budgets with the Budget Super Class Code GOF 15 or GOF 19.

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

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

- GOF15 - are fiscal year GOF provisos whereby unspent budget balance at the end of a fiscal year is returned to the state. The budget authority on these provisos has been adjusted to be equal to actual expenditures for the fiscal year, unless the proviso expires in the same year then no adjustment is needed.
- GOF19 - are biennial GOF provisos whereby the unspent budget balance at the end of year 1 is reflected in the year 1 Closing Balance and the year 2 Opening Balance. Unspent budget authority at the end of the biennium is returned to the state.

8.4.3. 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.

- The Temporary Budget Amount of the first fiscal year of the biennium does not include the DOF carryover balance from the prior biennium. The Carryover amount is separately displayed under Opening Balance. Year 1 to year 2 carryover fund shifts are reflected in the temporary budget amounts.

8.4.4. Restricted Operating Fund (ROF)

The information below applies to the worksheets that include budgets within the ROF Budget Community. Most ROF budgets have revenue except Special State Appropriations which have Budget Authority.

- Exclude Affiliated Programs (Budget Type-Class 05-55).
- Exclude Financial Transformation OPEX budgets (Budget Type-Class 08-01)
- 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)

8.4.5. Special State Appropriations Worksheet

Includes all budgets with the Budget Super Class Code ROF15, ROF17 and ROF19

- ROF15 - are fiscal year ROF provisos whereby unspent budget authority at the end of a fiscal year is returned to the state. The budget authority on these provisos has been adjusted to be equal to actual expenditures for the fiscal year, unless the proviso expires in the same year then no adjustment is needed.
- ROF17 - are biennial ROF provisos-capital; the budget balance at the end of year 1 is reflected in the year 1 Closing Balance and the year 2 Opening Balance. Unspent budget authority at the end of the biennium is returned to the state.
- ROF19 - are biennial ROF provisos whereby the budget balance at the end of year 1 is reflected in the year 1 Closing Balance and the year 2 Opening Balance. Unspent budget authority at the end of the biennium is returned to the state.
- **Permanent Budget:** Permanent Special State Appropriations Budget Amounts by Fiscal Year.
- **Temporary Budget:** Temporary Special State Appropriations Budget Amounts by Fiscal Year.

8.4.6. 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 revenues equal expenditures.

8.4.7. 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 revenues equal expenditures.

8.4.8. 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)

The budgets in this funding source might not be cost reimbursable. Therefore, revenues may not equal expenses and net contribution may not be zero.

8.4.9. **Gifts--Discretionary Worksheet**

Includes all Budget Class codes with Budget Type equal to 06.

8.4.10. **Self-Sustaining Worksheet:**

Includes all Budget Class codes with Budget Type equal to 10 or 11.

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

8.4.11. **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.

8.4.12. **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.

8.5. **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](#).

8.5.1. **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.

8.5.2. 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.

8.5.3. Cost transfer invoices (CTIs) (21)

- Expenditures in Account Code 21xx.

8.5.4. Indirect Cost (25)

- Expenditures in Account Code 25xx.

8.5.5. Total Expenditures

- Total of all Expenditures on the page

8.6. Opening and Closing Balances, Forgone Provisos/Appropriation Funds, and Other Adjustments (Approved by OPB Only):

8.6.1. Opening Balance (GOF and DOF worksheets)

- The Opening Balance row at the bottom of the worksheet reflects the unspent Budget Authority (carryover) 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 the 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.

8.6.2. Opening Balance at the beginning of each biennium (GOF-Proviso and Special Appropriations worksheets)

- Should be null or 0 as balances do not carryover from one biennium to the next.



8.6.3. Opening Balance (All other ROF worksheets)

- Revenue in Account Code 9788 Beginning Fund Balance.
- Other Grants & Contracts and Gifts & Discretionary worksheets – biennium opening balances from account code 9788 might not equal prior biennium's closing balance if budget numbers have moved from one 3-digit org code to another.

8.6.4. 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.

8.6.5. Forgone Provisos/Appropriation Funds

- This line only pertains to GOF Proviso, Special State Appropriations and the GOF DOF Approp. Self Sus Roll Up worksheets.
- This line represents unspent or overspent funds from fiscal year provisos. Fiscal year provisos cannot carryover any unspent funds across fiscal years. Since this amount should not be included in the closing balance, the sign is reversed so it can be adjusted out.

8.6.6. Closing Balance

- GOF worksheet – Sum of Opening Balance and Net Contribution to (Use of) Fund Balance, GOF Proviso worksheet - Sum of Opening Balance, Net Contribution to (Use of) Fund Balance and Forgone Proviso/Appropriation Funds
- DOF worksheet – Sum of Opening Balance and Net Contribution to (Use of) Fund Balance Special State Appropriations worksheet - Sum of Opening Balance, Net Contribution to (Use of) Fund Balance and Forgone Proviso/Appropriation Funds
- All Other worksheets - Sum of Opening Balance and Net Contribution to (Use of) Fund Balance

8.7. Column Definitions

COLUMN NAME	DEFINITION
FY20 Actuals	Data for FY 2020 Actuals is populated from FinancialSumMart.sec.BGTBudgetExpenditureRevenue as of fiscal year end 2021 (month 25). FY2020 values might not match those submitted on FY2022 fiscal vitality reports if there were any year 1 to year 2 fund shifts of unspent temporary budget authority in FY2021 or budget number movements to or from a 3-digit org.
FY21 Actuals	Data for FY 2021 Actuals is populated from FinancialSumMart.sec.BGTBudgetExpenditureRevenue as of fiscal year end 2021 (month 25). FY2021 values might not match those submitted on FY2022 fiscal vitality report if there were budget number movements to or from a 3-digit org.
FY21 Submitted Plan	Data supplied by each Unit in the last Annual Review as the planned FY2021 amount for the given Fiscal Vitality worksheet and row. Significant variances exist within the GOF worksheet due to GOF provisos being parsed out this cycle in the "actuals" data. No ability to parse historically submitted "forecast" for GOF provisos.
FY21 Variance	The difference between the FY 2021 Plan and FY 2021 Actual values (i.e. FY2021 Actual - FY2021 Plan)
FY22 Plan -- FY25 Plan	Unit's plan/projections – Units are required to populate cells shaded in green within these columns.

9. 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***This year we have added '91' to the 2-digit table that maps to 266. We have also had to correct a few discrepancies by budget number (as seen in the table below)

Budget	School/College Org
09-9735 MS Construction Mgmt/Civ Eng OL	260 Engineering
09-8772 MS Genetic Counseling	304 School of Medicine
09-8750 MS in Applied Chemistry	254 Arts & Sciences

Note the following exclusions:

- 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)
- Opening Balances (Account Code 9788)

SQL Code:

```
Select Case b.BudgetNbr
  When '098750' Then '254'
  When '098772' Then '304'
  When '099735' Then '260'
  Else
    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 '91' Then '266'
      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
  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 ('2020','2021')
  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
266	91
267	67
270	70
272	72
280	00
302	02
304	04
306	06
308	08
310	10
500	20

*Note that this year we have had to correct some discrepancies by budget number ('098750' goes to '254', '098772' goes to '304', '099735' goes to '260')