

Date: December 16, 2020

Subject: Overview of ABB Trends at the University of Washington in Seattle – FY21 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 revenue¹ 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.

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

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.

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 has recommended, and leadership has 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, effective in FY22.

ABB Distribution Trends

The attached table shows that the *total* FY21 ABB budget for Seattle is about \$1.2 billion.⁶ The majority (63 percent) continues to be held by academic units, while the remainder (37 percent) is held by administrative units. This ratio has been very consistent. 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, both in terms of real dollars (almost \$273 million versus \$122 million) and proportionate growth (58 percent versus 40 percent).
- Of the 51 percent total combined ABB budget *growth* for Seattle academic and administrative units, 69 percent of the growth occurred in academic units, while the remaining 31 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 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 \$26.3 million between FY12 and FY21, as shown in the table. The negative change in the School of Public Health’s supplement is due to mid-year budget revisions due to organizational changes between the School of Public Health and the School of Medicine’s Department of Global Health.

ABB’s Future at UW

In December 2017, upon recommendation of the ABB Oversight Committee, the Provost charged a Joint Taskforce on Supplement Distribution with reviewing and reconsidering how “supplement” funds are distributed to units through ABB. Upon recommendations by the taskforce, the Provost implemented a growth cap based on undergraduate activity for FY19. Growth, calculated during the spring 2019 true-up process, exceeding 5 percent of a baseline calculation would

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

result in a supplement reduction of the excess amount. During this process, no academic unit exceeded the 5 percent threshold. In FY20, the ABB Phase III committees reviewed the base supplement and recommended an across the board cut. This recommendation was approved and will be implemented in FY22.

Finally, in January 2019 OPB began leading efforts to scope and plan for the FY20 ABB Phase III formal review. In early FY20, three subcommittees reviewed specific areas of the budget model:

- Tuition Taxation and Formulae
- Research ICR
- Supplement

[Reports from the subcommittees](#) were submitted to a steering committee for consideration. The steering committee reviewed these reports and made [recommendations to the Provost](#) in early spring 2020. Recommendations included a request for more self-service dashboards and reporting; a full review of taxation and overhead at the University; and a modest change to the cutover portion of the supplement. The Provost accepted these recommendations in a [letter](#) to campus, but delayed implementation of the supplement changes until FY22. Currently, work is underway for the first two recommendations and in FY22, OPB will implement the third recommendation of this review.

Note: footnotes follow on second page

Overall Trends in Seattle ABB Allocations

SEATTLE ACADEMIC UNITS	FY12 ¹		FY13 ²		FY14 ²		FY15		FY16		FY17		FY18		FY19		FY20		FY21		Total Change			
	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	1,442,496	119%	5,348,603	62%
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	26,258,097	-307%	68,837,894	45%
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	6,642,036	246%	13,915,390	61%
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	1,357,141	27%	9,937,792	95%
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	31,709,754	154%	59,517,287	112%
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	4,219,247	23%	12,038,982	34%
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	441,200	23%	7,804,436	186%
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	450,270	11%	2,335,368	17%
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	641,225	49%	2,626,317	62%
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	1,458,852	45%	3,542,158	47%
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	317,087	3%	5,257,718	36%
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	47,632,575	124%	62,056,966	55%
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									(909,188)	n/a	(909,188)	n/a
SCHOOL OF NURSING	5,607,443	10,242,985	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	1,607,737	29%	2,949,062	29%
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	1,078,080	39%	6,920,669	82%
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	(981,856)	-17%	11,191,286	66%
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	123,364,754	109%	273,370,741	58%
% change over prior year	n/a	n/a	n/a	7%	4%	5%	4%	7%	35%	7%	26%	6%	6%	3%	5%	6%	5%	6%	-2%	2%	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%	51%	n/a	69%	n/a

SEATTLE ADMINISTRATIVE UNITS	FY12 ¹		FY13 ²		FY14 ²		FY15		FY16		FY17		FY18		FY19		FY20		FY21		Total Change ³			
	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	82,398,488	39%	84,820,331	40%
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	12,171,517	502%	12,171,517	502%
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	1,784,188	54%	1,784,188	54%
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	21,155,980	354%	23,962,028	400%
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	116,254,873	n/a	116,254,873	n/a
UW FINANCE																	34,394,622	34,681,696	34,220,577	34,429,622	34,220,577	n/a	34,429,622	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					13,209,567	13,209,567	13,330,620	13,330,620	4,053,183	44%	4,053,183	44%
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	5,260,406	12%	5,260,406	12%
EXTERNAL AFFAIRS	5,035,176	5,239,926	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	(1,951,066)	-39%	(2,155,816)	-41%
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	12,137,887	209%	12,137,887	209%
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	585,677	5%	585,677	5%
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	4,253,661	12%	3,987,151	9%
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	8,215,706	8,311,732	8,452,100	8,690,644	8,861,395	8,284,234	8,503,565	1,442,401	20%	1,442,401	20%
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	(922,138)	-5%	(2,402,536)	-12%
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	(2,135,510)	-99%	(2,135,457)	-99%
GRADUATE SCHOOL	3,305,226	6,815,158	2,705,762	6,559,949	2,683,193	6,609,334	2,545,780	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	13,715,357	8,731,748	13,117,563	5,426,522	164%	6,302,405	92%
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	497,972	11%	780,338	10%
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	33,396,492	69%	33,072,571	62%
LIBRARIES	30,252,229	30,527,120	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	10,748,926	36%	10,652,689	35%
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	15,916,793	200%	17,966,102	178%
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	952,164	123%	959,643	124%
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	5,778,609	61%	3,494,137	29%
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	120,048,641	41%	121,880,053	40%
% change over prior year	-	-	3%	3%	2%	2%	4%	4%	5%	4%	6%	6%	3%	3%	4%	4%	8%	7%	1%	1%	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%	49%	n/a	31%	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	243,413,395	60%	395,250,794	51%

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 occurred 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 \$27.1 million between FY12 and FY20, 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.
- 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.