

Chapter 14

Other Budget Reports

Reports in this section are additional items required by statutory provisions or because they provide data not included in other forms. These instructions apply only to agency budgets with the indicated funds or activities. Samples are shown here or at <http://www.ofm.wa.gov/budget/forms.asp>.

14.1 NONBUDGETED LOCAL FUND SUMMARIES

Nonbudgeted local fund summaries (Chapter [43.88.030\(1\)\(f\) RCW](#))

The Nonbudgeted Local Fund Summary is used to summarize financial data for nonbudgeted (nonappropriated/nonallotted) local funds outside the State Treasury. Data can be entered in an Excel spreadsheet available from OFM. This information will be displayed in the Governor’s budget document.

Instructions:

- a) Narrative description: In account code number sequence, list all nonbudgeted local accounts in the agency. Include the full title of each account, a brief description of the purpose and source of revenue and the statutory authority.
- b) Summary financial statement: In addition to the narrative descriptions described above, prepare a summary financial statement of fund balances on the Nonbudgeted Local Format Summary form. List each nonbudgeted local fund by fund code sequence.

The fund balances shown for July 1, 2015, and June 30, 2017, should be reported on a modified GAAP basis. (Refer to Chapter 8.2.)

An Excel template for this requirement may be found at [Budget Forms](#).

14.2 STATE MATCHING REQUIREMENTS FOR FEDERAL FUNDING

State matching requirements for federal funding (Chapter [43.88.090\(1\) RCW](#))

Agencies must provide a list of any state matching requirements for federal grants (both operating and capital) they receive. Include this information in your budget submittal.

The data include:

- Federal catalog number (CFDA)
- Activity inventory number for the most significant activity(s) using the grant in the operating budget
- Grant amount shown by federal and state fiscal year
- State match amount required in each of four state fiscal years (2014–17)
- Account code of state match source

An Excel template for this requirement may be found at [Budget Forms](#).

14.3 ADDITIONAL FEDERAL RECEIPTS REPORTING REQUIREMENTS

Chapter [43.88.096](#) RCW requires that designated agencies submit additional information related to receipt of federal funds. The requirements include:

- 1) Reporting the aggregate value of federal receipts the agency estimated for the ensuing biennium
- 2) Developing plans for operating the designated state agency if there is a reduction of:
 - a) 5 percent or more in the federal receipts that the agency receives; and
 - b) 25 percent or more in the federal receipts that the designated state agency receives.

Designated state agencies subject to this requirement are:

- Department of Social and Health Services
- Department of Health
- Health Care Authority
- Department of Commerce
- Department of Ecology
- Department of Fish and Wildlife
- Department of Early Learning
- Office of Superintendent of Public Instruction (the report by OSPI must include the information required for each school district in the state)

An Excel template for this requirement may be found at [Budget Forms](#).

14.4 PUGET SOUND RECOVERY

Additional budget submittal and reporting requirements to OFM and Puget Sound Partnership

Per Section 311 of the 2015–17 enacted operating budget and as amended by [2SESHB 2376](#), the Partnership must provide the Governor with a single, prioritized list of state agency 2017–19 operating and capital budget requests related to Puget Sound by Oct. 15, 2016. The primary criterion used by the Partnership to prioritize agency budget requests is how strongly the requests align with the Action Agenda. More specifically, greater consideration is given to budget requests that directly support implementation of priority near term actions (NTAs) and associated substrategies.

To facilitate the Partnership’s mandated budget request prioritization process, all agencies requesting budget changes related to Action Agenda implementation must provide the information described below.

For both operating decision packages and capital project requests

- In the RecSum text (for operating) and Agency Summary (for capital), include the statement, “Related to Puget Sound Action Agenda Implementation.”

- In the Narrative Justification, under “Other important connections or impacts” (for operating) and the Project Description, under question number eight (for capital), include the following:
 - A response to the question, “Is the request related to Puget Sound recovery?”
 - An explanation of how the budget request relates to NTAs, substrategies, strategic initiatives and/or key ongoing programs identified in the Action Agenda. Budget requests that include multiple NTA or substrategy components must provide information to distinguish each component, including dollar amounts, FTEs and fund source by fiscal year. This includes Puget Sound-related monitoring and program evaluation requests.
 - An estimate of the amount of the budget request that impacts Puget Sound, including dollar amounts, FTEs, fund source by fiscal year and an explanation of the methodology used to determine the Puget Sound portion. This is particularly important for programs and requests that cover multiple geographic areas, such as shoreline master program updates and forest practices regulation. See the reference section below for link to the Puget Sound map.

Additional submittal requirements for both operating and capital requests

- Send an email with copies of the all Puget Sound budget requests to OFM and the Partnership by your designated budget submittal due date. OFM and Partnership contact information is provided later in this section.
- Complete a cloud-based template summarizing your agency budget requests submitted to OFM and the Partnership for prioritization. The Partnership will email the template and instructions to affected agencies by mid-July.

Summer 2016 consultation with the Partnership

To ensure Puget Sound budget requests align with the Action Agenda, all agencies requesting operating and capital budget changes that implement the Action Agenda or affect Puget Sound recovery are required by RCW 90.71.320 to consult with the Partnership prior to submitting their budget requests to OFM. Partnership staff will contact agencies to schedule meetings to discuss the budget process and proposed budget requests during June and July.

Additional reporting requirements to the Partnership

Chapter [90.71.320 RCW](#) also requires state agencies responsible for implementing elements of the Action Agenda to provide to the Partnership their cost estimates and budget resources needed to implement their portion of the Action Agenda. To accommodate the adoption of the Action Agenda update the deadline for reporting this information has been moved to Aug. 12, 2016. See summary timeline at the link provided in the “References” section, below.

For assistance, see the below contacts.

Ginger Stewart, Chief Financial Officer, Puget Sound Partnership
360-464-1218, ginger.stewart@psp.wa.gov

Linda Steinmann, Budget Assistant to the Governor (operating), OFM
360-902-0573, Linda.Steinmann@ofm.wa.gov

Myra Baldini, Budget Assistant to the Governor (capital), OFM
360-902-0525, Myra.Baldini@ofm.wa.gov

References

Puget Sound Partnership Action Agenda Overview: http://www.psp.wa.gov/action_agenda_center.php

Puget Sound reference map: <https://pspwa.box.com/s/m4ye38amxy81ovui3td3s0oj1pbsei30>

2015 State of the Sound: NTA Expenditure and Funding Gap Analysis:

[https://pspwa.app.box.com/v/nta-expenditure\[Summary timeline\]](https://pspwa.app.box.com/v/nta-expenditure[Summary timeline])

14.5 OTHER BUDGET REPORTS AND DATA

Updated agency descriptions

Agency descriptions and missions must be published as part of the budget document. We will send agencies a template in August that contains the most recent agency description and mission statements.

Agencies wanting to make changes should return the updated template to Laurie Lien at

ofm.budget@ofm.wa.gov no later than their agency budget due date.