

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 NON-BUDGETED LOCAL FUND SUMMARIES

Non-budgeted local fund summaries (RCW [43.88.030\(1\)\(f\)](#)).

The Non-Budgeted Local Fund Summary is used to summarize financial data for non-budgeted (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 non-budgeted 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 Non-Budgeted Local Format Summary form. List each non-budgeted local fund by fund code sequence.

The fund balances shown for June 30, 2013, and June 30, 2015, should be reported on a modified GAAP basis. (Refer to Chapter 8.2.)

14.2 STATE MATCHING REQUIREMENTS FOR FEDERAL FUNDING

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

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 includes:

- 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 (2014-2017), and
- 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

Substitute Senate Bill 5804 ([Chapter 32, Laws of 2013](#)) requires that designated agencies submit additional information related to receipt of federal funds. The requirements include:



- a) Reporting the aggregate value of federal receipts the agency estimated for the ensuing biennium,
- b) Developing plans for operating the designated state agency if there is a reduction of:
 - i. Five percent or more in the federal receipts that the agency receives; and
 - ii. Twenty-five 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 shall include the information required for each school district within the state)

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

14.4 PUGET SOUND RECOVERY

Additional reporting requirements to OFM and Puget Sound Partnership (Partnership).

Agencies must follow additional steps in developing and submitting budget requests if any part is devoted to activities or projects to implement any part of the Partnership Action Agenda. These steps, described in more detail below, include:

- Providing specified information in operating decision packages submitted to OFM
- Entering summary information about Puget Sound budget requests in a compilation template
- Providing additional copies of Puget Sound budget requests to OFM and the Partnership
- Consulting with the Partnership in advance of submitting packages
- Reporting to the Partnership the total cost of implementing the Action Agenda

Per Section 311(2) of 3ESSB 5034 (Chapter 4, Laws of 2013, 2nd Special Session) and as amended by ESSB 6002 (Chapter 221, Laws of 2014), the Partnership must provide the Governor with a single, prioritized list of state agency 2015-17 budget requests related to Puget Sound by October 1, 2014. The primary criterion used by the Partnership to prioritize state agency budget requests is how strongly they align with the Partnership's Action Agenda. More specifically, points are given to budget requests that are strongly tied to a strategic initiative, near-term action or sub-strategy (see below for more information).

The Puget Sound Leadership Council is also required to provide recommendations for funding necessary to implement the Action Agenda in the 2015-17 biennium to the Governor and the appropriate legislative fiscal committees by September 1, 2014. In addition, these estimates are reported and published in the Partnership's *State of the Sound* publication (see below for more information).

Operating decision packages.

All agencies requesting operating budget changes related to Action Agenda implementation must link decision packages to the Action Agenda as follows:

- In the Recommendation Summary, agencies should include the statement, “Related to Puget Sound Action Agenda Implementation.”
- Agencies should also include in the narrative justification under “Other important connections” the applicable strategic initiative, sub-strategies, and near-term actions or key ongoing programs identified in the Action Agenda, and explain how the request relates to these.
 - ♦ This may also include monitoring or program-evaluation requests that are linked to Puget Sound targets or actions, as well as research identified in the biennial science work plan. This information will help inform the budget request ranking process that the Puget Sound Partnership is required to prepare for the Governor.
- Decision packages with Puget Sound components of statewide activities should provide detailed information about the Puget Sound portion of the request, including dollar amounts, FTEs, fund sources by fiscal year, and the narrative justification information described above. “Statewide activities” impact multiple geographic areas.
 - ♦ Examples include shoreline master program updates and forest practices regulation. Decision packages that include multiple near-term action or sub-strategy components should provide detailed information for each near-term action to help distinguish the portion of the package that pertains to each near-term action including dollar amounts, FTEs, fund sources by fiscal year, and the narrative justification information described above.

To facilitate Partnership input to OFM on Action Agenda-related budget requests, please send an e-mail with copies of all Action Agenda-related operating and capital requests to [Linda Steinmann](#) at OFM and [Ginger Stewart](#) at the Partnership by your designated budget submittal due date. Agencies will also be asked to complete a template summarizing all Puget Sound requests. OFM and the Partnership will provide instructions for the summary template in June. Their full contact information is provided later in this section.

Spring/summer 2014 consultation with the Partnership.

To ensure coordinated budget proposals that align well with the Action Agenda, all agencies requesting operating budget changes that impact the Action Agenda are required (by statute) to consult with the Partnership prior to submitting their budget requests to OFM. Agencies should seek Partnership concurrence in proposed funding levels. Partnership staff will be working closely with agencies to assist them in reviewing their programs and actions in the updated Action Agenda and identifying potential priorities for inclusion in budget packages. **Early consultation is recommended** during July and early August, allowing time for agencies to respond to Partnership feedback while meeting budget submittal due dates. During June 2014, the Partnership will transmit specific instructions to affected agencies about the requirements and timelines of the 2014 budget consultation process.

More about Partnership Action Agenda and reporting requirements for near-term actions.

The Partnership's Action Agenda guides recovery and protection efforts of federal and state agencies, as well as local and tribal governments in the Puget Sound basin. As part of the budget development process, statute directs state agencies to work closely with the Partnership and OFM on current and proposed activities and projects.

As required by RCW [90.71.320](#), all agencies that implement any portion of the Action Agenda, including new or ongoing programs and activities, **must provide estimates of their costs to implement Near-Term Actions for the 2015-17 biennium**. Agencies must use the Excel template provided by the Partnership to report the information. While statute requires this information to be submitted by June 1 of even-numbered years, this deadline has been moved to **July 31, 2014**, to accommodate the May 2014 adoption of the Action Agenda update by the Partnership's Leadership Council. In June the Partnership will transmit specific instructions and schedule a meeting with affected state agency staff to review the methodology.

As required by RCW [90.71.370](#)(1), the Puget Sound Leadership Council must provide recommendations for funding necessary to implement the Action Agenda in the 2015-17 biennium to the Governor and the appropriate legislative fiscal committees by **September 1, 2014**. This information is collected annually and reported to the Ecosystem Coordination Board and Leadership Council as well as published biennially in the *State of the Sound* report on Puget Sound Recovery (see below for web link).

If a state agency submits an amount different from the amount identified in the September 1, 2014, *State of the Sound* report, the agency and Partnership must jointly identify the amount and reason for the difference, and submit this information to OFM.

Summary Timeline

Event	Deadline
Action Agenda adopted	May 2014
Partnership instructions to agencies for reporting the total estimated cost to implement the Action Agenda	June 2014
Partnership consultation/feedback to agencies on budget requests	Spring/Summer 2014
Agency submittal of total estimated cost information for near-term actions to Partnership via Excel template	July 31, 2014
Agency budget submittals to OFM; Agencies e-mail Puget Sound decision packages/capital project requests to OFM and Partnership	September 2014
Agencies complete template of Puget Sound requests	September 2014
Partnership funding recommendations and gap analysis to OFM	September 2014
Partnership prioritized list of budget requests to OFM	October 1, 2014

Contact Information.

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References

Puget Sound Partnership Action Agenda Update:

http://www.psp.wa.gov/2014_action_agenda_update.php

2013 State of the Sound, Appendix A: 2012 Action Agenda – Near Term Action Financial Estimates,

All Owners: <https://app.box.com/s/aubp3d07hacnt3a26pud>

Puget Sound Vital Signs: <http://www.psp.wa.gov/vitalsigns/>

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.