



SPRING/SUMMER 2018 BUDGET PLANNING AND DELIVERABLES

A day or two of nice weather and budgeteers start thinking about sun, fun, family and friends. To assist in this important planning, this document is intended to serve as an outline and reminder of upcoming budgeting activities and timelines. While still vague as to specific due dates, it is based on “what we know today.” As we proceed through the budget development season, specific due dates and instructions will be provided.

Enacted 2018 supplemental

With the Governor’s signature on Tuesday March 27, the 2018 supplemental budgets became law. The 2018 Supplemental budgets having an emergency clause – they took effect upon the Governor’s signature.

Other 2018 Legislation

For legislation with no emergency clause, the effective date of 2018 regular session bills is June 7, 2018, unless otherwise specified in the bill.

2017-19 Allotment Revisions for 2018 Supplemental Changes

OFM published official Expenditure Authority (EA) Schedule updates and specific **allotment instructions** related to 2018 supplemental appropriations changes moments after the Governor signed the appropriations acts. Agency allotment revisions are due no later than April 20. OFM will make every effort to complete allotment review and approval by the April AFRS close on May 14.

Recast of Enacted 2018 Supplemental to Activities

- The beginning base for the 2019-21 budget is the enacted 2017-19 budget as represented by the 2018 supplemental(s).
- For the budget recast, all appropriated/budgeted funds and FTEs are distributed to the agency Activity Inventory. The activity view of the budget is an essential element of OFM’s and the Legislature’s review of agency budgets and is a statutory requirement of the Budget and Accounting Act.
- Budget recast should begin after completion of allotment submittals at the end of April and wrap up mid-May.

Activity Inventory Updates

Allotments and activity recast often reveal the need to modify or update the agency’s Activity Inventory. Agencies should focus on new or expired activities based on enacted budget policy rather than “wordsmithing” existing language. OFM will accept Activity Inventory update requests through May.

Program Structure Change Requests

By law, changes to the basic structure of an agency’s budget submittal (e.g., Programs, Sub-Program, and Titles etc.) require pre-approval by both OFM and the LEAP Committee. Program structure changes resulting from enacted budget policy (e.g., new program, service delivery, reporting requirements etc.) do not require reauthorization through the LEAP process.

Always discuss with your assigned budget analyst for confirmation.

- While not exclusive, even-year program structure change requests should focus on changes needed to reflect revised budget program structure for your 2019-21 budget proposals.
- OFM will review requests for Program Structure changes in May to early June in anticipation of a LEAP Committee hearing in July.

Budget Systems Biennial “Roll”

OFM and our WaTech partners will execute the budget systems biennial “roll” mid-May creating the 2019-21 biennium in the suite of applications supporting the State’s budget development process.

- The biennial roll will be complicated by the final development and deployment of the new Agency Budget System (ABS) and internal OFM budget systems.
- One Washington and the Budget Division will provide ongoing communications to ensure that agencies are well prepared for these system updates.

Carry Forward Calculation

OFM, in collaboration with legislative staff and agencies, will create each agency’s “Carry-forward level.” Carry forward will be completed early June.

2019-21 Biennial Budget Instructions

OFM anticipates release of the Governor’s 2019-21 biennial budget instructions in early to mid-June.

2019-21 Biennial Budget Requests – 2019 Supplemental Requests

By law, due dates for budget submittals may not be less than 90 days following the issuance of the Governor’s Budget Instructions. Agency budget due dates will be in early to mid-September. You can expect 2019 supplemental request due date late September or early October.

Note

- Operating Budget Submittals (OMN/TRN) will be facilitated through the new Agency Budget System (ABS) negating the need for hard-copy binders
- Capital Budget Submittals unfortunately, will continue to be submitted via the Capital Budget System (CBS) with hard copy binders required.

Questions

Please direct any questions to your [Assigned Budget Analyst](#) or OFM.BUDGET@ofm.wa.gov