Oregon State University
Instructions for FY2013 Education and General Fund Budget Preparation

These instructions accompany the FY2013 OSU Education and General (E&G) Budget Worksheet for your unit. Completed worksheets are due Friday September 7, 2012.

FY2013 Allocation and Controls: The orange tab(s) of your worksheet contains a recap of the final OSU Budget Allocation for your unit. The columns on this sheet correspond to those on the resource section of the budget worksheet. To aid you in balancing the budget, your controls are recapped on the yellow highlighted control row at the bottom of the “Worksheet” tab.

FY2013 Initial Budget Worksheet Guidelines:
- The unit “Worksheet” tab includes all budgeted general fund Index Codes in your organization (cost share index codes are not part of the initial budget). Both resources and expenditures are to be budgeted by account category on this worksheet. Total budgeted resources (left-hand columns) must equal total budgeted expenditures (right-hand columns) for each fund.

- **Endowment matching** funds (008xxx) must be budgeted at the authorized level detailed for each fund on the FY2013 Allocation.

- Estimates of INTO, E-Campus and Summer Session Revenues have been included in your allocation. Note that the inclusion of E-Campus revenue estimates is new for FY13. For those who wish to show departmental distributions of each of these funds, there are corresponding resource columns on the budget worksheet. Resource information in this section of the worksheet does not post to Banner, but does become part of the institutional record. Colleges preferring not to show resources at the index level may roll part or all into the Dean’s DBR Index.

- **Student Fees, Sales/Svc Income and Other Revenue:** Each revenue category on the worksheet is controlled to your previously estimated total for that category (except 06xxx and 08xxx which have a combined control total). Balance individual differences between your estimate and the sum of your departmental budgets in your administrative reserve (such as the Dean’s Budget Reserve index in each college). There will be no automatic budget adjustments in revenue categories during FY2013, though you may request redistribution by account, index and/or activity after the initial budget is posted to Banner. Should a material change occur during the course of the year, you may also request a change to your total revenue budget.

- Budget 1xxxx **Salary and Pay accounts** at a level sufficient to cover all categories of existing personnel, including resources supporting employee cost sharing, and TBAs.

  - **Unclassified employees** – Use current salary rates.

  - **Classified employees** – Use current salary rates plus 1.45% COLA, effective 1/1/13, plus any anticipated step increases.

  - **Graduate employees** – See the following Graduate School link for salary/funding guidelines: [http://oregonstate.edu/dept/grad_school/fundingpolicy.php](http://oregonstate.edu/dept/grad_school/fundingpolicy.php)
Health Insurance (account 10994) continues to be provided on assistantships. Support for costs on fund 001100 and specific 0012xx and 0013xx college special project funds will be added during the year (approximately quarterly).

Graduate tuition is $3,789 per term for most programs, except MBA ($6,120), MPH ($4,356), Engineering Graduate ($4,449), Med Physics ($8,064), and Professional Science Masters ($4,041). Remissions will be at the full tuition level pertinent to the student’s program area and FTE. Support for tuition remission (account 10951) has been included as an estimated resource in your budget. At year end, there will be a settle-up/down to the actual academic year cost for fund 001100 and specified 0012xx and 0013xx college special project funds (see Graduate School Guidelines for Accounting & Reimbursement for details). Do not include the cost of remissions funded via cost share as these are separately accounted. Note that Summer Session and E-Campus Remissions are not subsidized, so adjustments to tap departmental S&S resources for these costs will be posted either during the FY (E-Campus) or at yearend (Summer Session).

- Salary-based **FTE budgets** for Unclassified, Classified, and Graduate Assistant categories must be entered in the columns at the far right side of the worksheet. Be sure to include TBA and cost shared FTE where appropriate.

- Budget **Other Payroll Expense (OPE)** at the anticipated actual expenditure level. Each college and administrative unit may determine its own method for calculating this category. The FY2013 OPE Table at: [http://oregonstate.edu/budget/ope-tables](http://oregonstate.edu/budget/ope-tables) may be a helpful resource. Each unit may also select the OPE account codes in which to budget to best suit their own need. “Unhide” the highlighted OPE columns (AP-AS) as needed to budget greater detail for OPE. Note that subsidized graduate remissions must be budgeted separately (Acct 10951) whether or not you select multiple 109xx accounts for other OPE budget items.

- Budget **Services and Supplies** expense at the expected level for the year in account 20000. Where initial resources are insufficient to cover planned expenditure levels and additional resources (such as an ROH settle-up, Access funding, or other adjustment) are anticipated to be received during the fiscal year, use account 20001 to record an expense-offsetting negative in the amount of the anticipated additional resources. Be sure to note in the worksheet or accompanying e-mail the specific source of the anticipated additional resources.

- Enter **Internal Sales Reimbursements** (ISRs) as negative amounts in account 79000. These credits represent a reduction to expense and thereby offset debits entered in other expense categories.

- Funding for commitments held in **Institutional Management**, as well as FY2012 carry-forward and **ROH settle-up**, will be distributed after the FY2013 initial budget has been posted.

Please return completed worksheets to Karen.Meador@oregonstate.edu by Sept. 7, 2012.

Questions (?) – Call Karen Meador, Budget & Fiscal Planning, at 541-737-0914