

**Technical Notes for the
Shared Responsibility Budget Model, ver. 19.8
for
Oregon State University, Corvallis Campus
Education and General Budget
August 8, 2018**



Overview

The goals of this shared responsibility budget process are to:

- Support and advance the three goals of the University's strategic plan
- Support the diverse academic missions of OSU's colleges and centers
- Promote interdisciplinary and collaborative teaching, research, and outreach and further OSU's culture of collaboration and cooperation

The new budget process is intended to:

- Link budget clearly to the programs and results delivered by academic units
- Be transparent and consultative, understandable to all parts of the University community, and consistent with OSU's commitment to shared governance
- Recognize that success in teaching, research, and outreach requires strong service, support, and facilities services
- Encourage financial decision making and entrepreneurship at the local level to align decisions with OSU's strategic goals
- Be equitable and predictable, to allow unit leadership to plan for the future
- Keep the university and all of its components financially healthy
- Define clear responsibilities for where different kinds of costs are to be managed
- Use metrics that are accurate, easy to understand, and easy to measure for all units and provide information and processes that help units manage their resources and advance their mission

Principal changes since last version

- In order to ensure that the academic budgets grow as total revenues grow the order of allocation was changed for the FY19 model allocation. Dedicated funds are distributed to units and then a portion of the remaining resources are allocated to the academic productivity pool. This is set at 59% and includes productivity distributions, the community support fund, and reserves for academic units. All other institutional management costs (service and support units, executive functions, strategic funding, debt service, etc. come from the other 41%. Moving this step before the allocation of debt service, central pools, executive functions, and strategic allocations ensures that it is not possible to take so much "off the top" that no increase propagates through to the colleges.
- The estimates of differential and professional tuition have been updated and corrected, particularly for Veterinary Medicine, and an associated adjustment in the community support fund was made.
- The "What If" tab is moved off to the right and has not been updated. My office will work on a more comprehensive, multi-year predictive tool for the model.

Overview of the Model Workbook

The workbook has a number of tabs, color-coded for generally different functions. From left to right:

- Yellow Dashboard tabs: This is where the principal model and settings are shown and the budget can be seen graphically for the current and previous year. This page takes values from some of the other pages and sets values in some of the pages that calculate distributions. The first yellow tab is for the academic units, the second for service and support units.
- Blue tabs: These provide some summary information. The Distribution Pools summarizes how funds are distributed across both types of funds and functional units. The Allocation by Category tracks how the academic delivery funds are distributed by undergraduate, graduate, and research measures. The Pools and Tuition Rates tab just tracks some summary information on total amounts and net tuition rates, some of which is used to feed results on other pages.
- Orange tabs: These go through the major steps in building the FY19 model budget. These provide summaries of starting information, including initial FY19 revenue, the distribution of dedicated revenues, the detail for institutional management, and the other allocations in the model.
- Light blue tabs: These are where the principal calculations for the model's distribution of the academic delivery pools are made. The Compile Productivity \$ tab accumulates the calculated fund distributions from the other blue tabs, one each for the major pools on the Dashboard page.
- Green tabs: These provide some data on adjustments including a summary of gross revenues for Pharmacy and Vet Med (this is not used yet), the calculation for the floor adjustment if applicable, and the distribution of the community support allocation.
- Red tabs: These are the "What If" tool tabs, just parked here for now...they are not working or updated at the moment.
- Dark brown tabs: These provide various background and reference data that provide information to other parts of the model or that provide detail on what is included in allocations in some of the other tabs. The specifics of each of these is discussed later in this document

Dashboard – Academic Allocation Tab

In general throughout the sheets green highlighted cells can be changed to other values, purple highlighted cells draw from other worksheets, tan highlighted cells are calculated, and blue highlighted cells can be changed but are set to particular values right now. All of the settings are considered final for this iteration of the model.

Overview

The page summarizes the major settings in the model, provides some summary information, and shows the relative allocations in the model at different settings compared to the FY18 initial budgets for academic units, adjusted for the mid-year allocations that were made to adjust college budgets to the FY18 model amounts.

Columns A through E summarize weights, settings and values.

Columns I through X show graphs comparing the model budget allocation (blue bars) to the adjusted FY18 actual initial budget (red bars) and the difference between the model and the actual

budget. The top two graphs show those values for academic units. The data for these graphs is on the following tab.

The second yellow tab shows the summary allocations and similar graphs for the service and support units. The data for the graphs is to the right of the service and support unit graphs.

Settings and Data:

Cells D1 to F2 note how much of the budget is allocated on this dashboard page through the academic and service/support metrics and checks that the calculations yield the right amount.

Cells A5 to C6 also check the total amount of budget allocated to confirm it all balances.

Cells F10 through I21 provide some reference values showing what proportion of the revenues come from what sources and how the total allocations are distributed by category (undergraduate, graduate research). These draw from the "Allocation by Category" tab.

Summary Settings

Cells A10 through C14 note the major settings in the model.

- Row 10: The percentage of revenues set aside for the Community Support Fund
- Row 11: The percentage of revenues set aside for a Strategic Reserve
- Row 12: The overhead charge made on dedicated funds including most state-targeted funds, endowment match, and fees, sales and services.
- Row 13: This notes that a correction is made for PAC credits hours so that both the fee and associated tuition are not allocated.
- Row 14: This notes that the credit hours and degrees for Pharmacy and Vet Med are treated at health sciences weights as professional tuition and the additional state allocations are passed to the two colleges.

Distribution of academic productivity pools

Cells A19 to D39 show the distribution of the Academic Delivery PooLS between the various metrics. In all cases, once the size of the pool is set, individual units are allocated a share of the pool based on their share of the particular measure.

- Rows 20 to 23 set the amount of the pool that is allocated to the "Degree Foundations" measures. These are the percent of the pool allocated to lower division credit hours and upper division or graduate credit hours taught to students outside a college. This section also includes the percent of the pool allocated to Honors College credit hours. Once set, the pool is divided based on a unit's share of those weighted credit hours from the Foundation SCH tab. These are weighted by level but not by discipline.
- Rows 24 and 25 set the measures for undergraduate completions. These are be measured by undergraduate degrees and upper-division credit hours. These are weighted by cost across disciplines. The pool shares are calculated at 60% degrees and 40% credit hours.
- Rows 26 and 27 set the measures for graduate completions. These are measured by graduate degrees and graduate student credit hours taught to majors. This is also weighted 60% to degrees and 40% to credit hours.

- Rows 28 to 31 set allocations for “Alternate Delivery and New Participants”. The idea of this category is to allow for incentives for certain kinds of programs that reach students we could not otherwise serve. At present, this includes Ecampus and summer credit hours. This pool is set aside to correspond to the allocation of 80% of net revenues as currently distributed. These amounts are pulled from the larger pool (and the other pools are set as a percentage of what remains).
- Row 32 allocates the amount of the pool for the Combined Research Metric which is currently based 100% on total Facilities and Administrative cost recovery dollars.
- Row 33 to 38 allocates the amount of the pool for the strategic growth metrics. The strategic populations include degrees to international students, URM students, and Pell recipients. These are weighted to set the dollar allocations of the three incentive pools to about the same size and to make the total allocation for international students (the base degree and credit hour allocations plus this additional allocation) about as large as the INTO tuition allocation that existed in the previous budget process.
- Row 39 allocates the Cascades incentive funding.

Rows 45 to 49 are just a check on the service and support allocations and aren’t really used now.

Service and Support Unit Allocations

Rows 45 to 49 are just a check on the service and support allocations and aren’t really used now.

Details on the service and support allocations are shown on the next tab.

Other Information and Measures

Cells F10 to I21 provide some information to inform choices in the distribution of the academic delivery pool. Cells F10 to I14 note the distribution sources of revenues there make up the distributable pool (the values with the earmarked revenues excluded). Cells F16 to I21 shows the distribution of the academic pool by broad category of undergraduate, graduate, and research allocations. These are drawn from the Allocation by Category tab.

Cells H1 to K1 include a switch that distribute the Community Fund (a reserve set on the Exec and Strategic page) and redistributes funds such that all units are funded at least at the level of the “floor” funding level (there’s a tab for this later that explains how it was derived from the commitment of an FY17 floor). These are both standard parts of the model.

Service and Support Allocation Tab

This tab just splits out the allocations and graphs for service and support units so they are easier to see. Cells A12 to E34 note the measures for the service and support units. These indicate what the measure is, the size of that measure, and the amount of budget allocated per measure. These are not used in the current version of the model but will be developed over the next few months.

The reason to eventually use this approach is to try to provide a measure for these units analogous to the measures (degrees, credit hours, etc.) used for the academic delivery unit. The goal is to have a measure that facilitates comparisons to peer institutions and that promotes a discussion about what an appropriate level of spending is relative to the expectations of what the units are to provide for campus.

Columns G through V include graphs comparing the model budgets to the adjusted actual budgets. The data for the graphs on this and the previous tabs are farther to the right in Columns AA through AI and are drawn from the Step & FY19 Final Model tab. Many of the large changes in the service and support unit allocations this year reflect organizational changes in the offices that report to the Provost

Distribution Pools Tab

This shows how funds are distributed by function and by type of unit (columns) relative to the pools used in the model (rows).

Allocation by Category Tab

This calculates the distribution of academic delivery funding across undergraduate, graduate, and research measures and shows how those measures are calculated.

Pools and Tuition Rates Tab

This summarizes the size of various pools and the net tuition per credit hour charges.

Model Steps Tabs

This set of tabs (orange) illustrate how the model is built up. The order on some of these can be changed. These are included to try to show clearly how each step is completed.

Step 0 - FY15 Revenue tab

This is included to show the revenue breakdown for the FY19 E&G budget.

Step 1 - Dedicated Funds

This allocates dedicated funding to units including net differential tuition, student and other fees, sales and service, endowment match funds, F&A recovery allocations, and targeted state funding. It also allocates the annual E&G capital renewal funding here as that is intended to be a long-term commitment that is not available for other purposes.

This step has been moved to the beginning of the allocation to establish the size of the distributable pool of dollars (general resources that largely comprise base tuition resources and unrestricted state resources).

There is an overhead charge set on these funds that is calculated here (F&A recovery dollars are excluded from that charge since they are already an overhead cost reimbursement and differential tuition is excluded as there is a contribution to the financial aid pool from those funds).

The differential and professional tuition allocation is the amount above base tuition for the particular student category less a contribution to the financial aid pools. Details are shown on an information tab farther to the right.

The allocations to Pharmacy and Veterinary Medicine include distribution of the tuition paid over base tuition (i.e. it is treated as differential tuition) and distribution of the state allocation over the allocation for “base” graduate programs in life sciences.

The FY18 Adjusted Initial budget shown for reference here and on subsequent tabs is the original FY18 Initial Budget plus the mid-year allocations made to some colleges to “true-up” to the FY18 Budget Model.

Step 2 - Productivity Split

This is the major change in this version of the model. As we worked on the FY19 budget with the increased capital renewal commitment and some other central commitments, particularly to facilities and infrastructure, it was apparent that it would be possible to make so many central or “off the top” commitments that the academic productivity pool would decline even if overall revenues grew. This would defeat the purpose of moving to a hybrid RCM model and the reasonable solution was to move the split for the productivity pool to be the first step after dedicated revenues were distributed.

The split is a different percentage because it is done before any other funds have been allocated. The academic pool includes funds for the productivity allocation, the community support fund (all of which goes to academic units), and the academic reserve funds (all of which are distributed to academic units). These are detailed in Cells A9 to A12 and G3 to H12. The percentage to be allocated was based on reviewing the previous versions of the model (FY15, FY16, FY17) which yielded a 59% split when it was done at this point in the model.

The remaining 41% has to fund all other commitments including contingency, strategic funding, mid-year raises, contractual obligations, executive funding, and service, support, and administrative functions. The relative size of these commitments are noted in cells G16 to H24.

Step 3 - Acad Productivity and Pools

This shows the distribution of the academic delivery pool funds set on the Dashboard tab. These come from the Compile Productivity Tab and are based on calculations done in tabs later in the model.

The credits hours taught by ALS are currently allocated to Undergraduate Studies. This may not align with current organizational structure but if moved would be offset by adjustments in the Service, Support and Management allocations. This will be reviewed and corrected in the FY20 model allocations.

Step 4a - IM Summary tab

This shows how the original FY19 Institutional Management funds are distributed to the categories identified in the model. The detail in Columns Q through W are used by the Budget Office to track detailed allocations. These are summarized in columns J through O from which they are collected into the categories used in subsequent tabs in Columns A through H. The formulas can be followed to see what is included in which bin.

Step 4 - Contract and Reserves tab

This allocates the contractual and reserves funds (as distributed on the Step 4A IM Summary tab) as well as the Community Support funding allocations (3.5% of total resources). The Community Support funding is based on an assessment of the budget gap between the model and historical funding levels for FY15, FY16 and FY17. The Community Support funds are intended to be longer-term commitments but are not necessarily permanently recurring. The amounts and the implications for unit and university strategy will be reviewed periodically.

Step 5 - Exec and Strategic Funding tab

This allocates funding to the executive and strategic functions.

The strategic pool is set as 2% of total funding. A portion is allocated to “OSU Strategic Funding” which is the same as the “OSU Targeted Funding” in the original E&G budget. The balance if any) is held as a strategic reserve. The strategic allocations include comments in each cell noting what is included there.

This tab also allocates funding to the President’s Office and the Provost’s Office. These functions are viewed as strategic and ones that should be set up by specific decisions and functions, rather than by metrics. The incremental changes are noted to the right of the table in columns V and W.

Step 6a - Service-Support Detail

The long-term intent in the model is to develop metrics for the allocation of part of the Service-Support funding. However, right now the budget process remains an incremental one. This particular year included some significant reorganizations with the accompanying budget moves and the distribution of the Student Success Initiative funding. To properly capture the commitments made to the various units, a recurring budget estimate was made starting from FY18 Initial Budget. The particular increments and changes are shown in Columns L through Q. These yielded a projected FY19 budget allocation (columns Q and D).

For each major unit, the total budget allocation was reduced by what had already been committed through dedicated funds, productivity funds and strategic funds (Column E). The balance was funded from the Service and Support Pool (column H) plus commitments of reserves and other resources (Column G). The total allocation this year exceeded the Service and Support pool by about \$8M. Put another way we used most of our contingency and reserves to keep units whole and to make a number of “up front” commitments this coming year.

Step 6 - Service-Support tab

This tab shows maps the budget allocations from the previous tab to the particular unit.

Step 7- Final adjustments

The model is advisory to the Provost and this is the step at which any additional changes are made. All are offset by reductions or additions to central reserves.

The “adjust to floor” makes allocations to any units that fall below the FY17 base budget funding level. This is the floor commitment that will be ongoing in the model, but it likely will not be used in the future as overall budgets grow.

Provost’s Bridge Funding are short-term commitments to colleges (less than five years) that diminish annually. These are made to help colleges transition to the new model through adjustments to programs, productivity, or expenses. There is a placeholder here for

The VPFA and Provost’s adjustments are discrete decisions made to the model-based allocations. This year the model increases to the Honors College and interdisciplinary graduate programs were decreased by \$400K each, as the increases to academic colleges to fully implement the model were the highest priority. These increases will be phased in over the next couple of years of the model.

It should be noted that overall the budget is overallocated by about \$7M. This is intentional this year to support the implementation of the model, facilities improvements, and the start of the Portland initiative. It is not a recurring commitment or strategy.

Summary Academic Detail tab

This just shows all of the detailed allocations for academic units in one table so they can be referred to easily.

Summary FY18 to FY19 Change

This shows the change from FY18 to FY19 in both Dedicated funds and Model (or General Resources) funds so units can see which major parts of their budgets changed from year to year.

Blue highlighted tabs: various data compilations and calculations:

Compile Productivity tab

This tab pulls together all the academic productivity calculations from following tabs and then distributes them to the right line in the budget form.

Foundation SCH tab

The credit hour data for Foundation SCH (all lower-division SCH and upper division and graduate SCH taught to non-majors). These are all corrected for the current organizational structures in Colleges. These include all academic year credit hours excluding Ecampus, Summer, or Cascades credit hours. Specific campuses and student populations can be seen in the credit hour reports.

The upper-division and graduate “service” credit hours (defined as credit hours delivered to students outside the teaching college) are from a CORE report designed for this specific purpose. The Budget Office is using CORE BUD0513 but the same information is in BUD0500 and BUD0520 which may be easier to use for some units as they don’t have quite as much detail (though the totals are the same).

Cells A1 to P13 have information on the size of the pool, the weights by level, and the specific choices about how various credit hour pools are weighted.

The raw credit hour counts by year are in columns R through AB. I have left the Projected credit hours for FY16, FY17 and FY18 so units can see how close the projected values are to the year-end actuals. Columns AD through AK note any adjustments made to the raw credit hour totals. The only such adjustment done now is for credit hours in the Biology program. The participants in the Biology program (which is run under Science) prepare an annual summary of teaching in the program by units outside Science and the appropriate credit hours are credited to those units and debited from Science.

The credit hours at each level are summed for the previous three years in cells A62 through P82. The FY19 budget uses FY16-FY17-FY18 data. The FY18 amounts (using FY15-FY16-FY17) and FY17 amounts (using FY14-FY15-FY16) are also calculated so trends can be seen.

Those credit hours are then weighted by level (not by discipline) in cells A39 to P60. There is also an adjustment made here for the PAC credit hours which is calculated in cells A85 through D101. This is to recognize there is both a fee and tuition charged for those PAC credit hours and allocating both would be double crediting those hours.

Cells F17 through M37 calculated a percentage share of the weighted credit hour pool and Cells A17 through D37 translate into a dollar share of the pool. Note that all the dollar allocations are of the FY19 pool. The goal is to show how the changes in credit hours have impacted the budget distribution at current dollars.

The FY19 values are populate the appropriate part of the Compile Productivity tab. Cells F107 to M127 calculate per credit hour allocations for reference. These are all the same across units as there is no discipline weighting for these.

Honors College Incentive tab

This distributes a small portion of the budget to recognize units that deliver credit hours for the University Honors College. These credit hours are not weighted by discipline or level.

Undergraduate Completions tab

This tabulates upper-division credit hours taught to majors (excepting Ecampus and Summer credit hours) and undergraduate degrees awarded by year. The degree counts are from CORE report BUD0502.

These are weighted by average college discipline weights (capped at 1.38 to account for the use of differential tuition). The degree counts include an allocation for number of minors (currently based on declared not awarded minors). Every five minors is counted as one degree.

Cells A1 through E9 document the size of pool and weighting of degrees and credit hours.

The raw counts of credit hours and degrees are tabulated in Cells Q17 through AA60. The Minors data is in Cells AC38 to AQ60. The discipline weights are in Cells AC14 to AF36.

Cells F40 to M60 compile weighted totals of degrees and a percentage share of the total by unit. Cells F15 to M35 do the same for credit hours.

Cells A40 to D60 calculate the composite share of the pool weighting degrees 60% and SCH 40% and then cells A15 to D35 use those to allocate the dollar pool. The percentages in each year are all applied to the FY19 dollar pool just to illustrate the trends.

Cells A67 through Q108 calculate some metrics for reference. Because this is a composite metric (credit hours and degrees) it is a bit more complicated to assess the allocations per metric than for the Foundations credit hours. You can take the total allocation of dollars to a unit and divide by total credit hours or by total degrees to get some per measure metrics that can be helpful for planning.

Graduate Completions tab

This is set up similarly to the previous tab, but counts masters level (including professional degrees) and doctorate degrees separately. This includes a count for graduate certificates awarded and values are also weighted by discipline (at college average values). Units are also credited for graduate degrees awarded in interdisciplinary programs that were supervised by a faculty member in their unit.

Cells Q15 to AA106 collect the raw counts of degrees (Masters and Doctorate), graduate credit hours taught to majors, and graduate certificates and credentials (every 5 of these counted as a degree).

The discipline and level weights are in cells AC15 through AI40.

Cells K15 through M107 collect the three years of data (including interdisciplinary program graduates from the following tab) and multiply by the weights.

Cells F15 to I35 calculate the percentages of weighted degrees by units and Cells F40 to I60 the percentages of weighted credit hours.

Cells A40 to D 60 combine these to calculate the composite share and cells A15 to E35 calculate the dollar allocation in reference to the FY19 pool.

Cells A87 through J145 provide some tables and graphs of relative contributions from credit hours and degrees.

Interdisciplinary Graduate tab

This tab recognizes unit participation in interdisciplinary graduate programs and makes a discrete allocation to those programs and to the units that participate in the programs. It counts degrees awarded, weights the degree a bit more than a normal degree, and allocates a portion to the home of the major professor and a portion to the interdisciplinary program.

The reports of degrees awarded and the home of the major professor are provided by the Graduate School. The total weighted degree counts are added to the weighted degree totals on the Graduate Completions tab.

Ecampus and Summer tab

Ecampus and summer revenues are distributed in the model the same way as is currently done. This tab projects the next year's revenues and the initial budget distribution of those resources.

Columns N to W track the historic and projected Ecampus revenue distributions. Columns X to AE look at the initial budget distributions vs. actuals. These are used to make a budget estimate for FY19 in Column D.

Columns AL to AT track the same history and projections for summer term with an estimated budget allocation made to column I.

Strategic Populations tab

This distributes an additional allocation for strategically important student groups including Pell recipients, URM students, and international students.

The degree counts for international and URM students come from CORE BUD0502 and for Pell recipients from CORE BUD0504. The URM sheet requires some hand tabulation to count students. Those counts currently include degrees awarded to students identifying as African American, Asian (Hmong, Filipino, Vietnamese), Hispanic/Latinx, Native American Alaskan Native, Native Hawaiian or Other Pacific Islander.

The raw counts are tabulated in cells Q15 to AA83. Weighted totals (using the weights from the Dashboard page) are in columns K through M and Total weighted degrees are summed in Columns F to I.

Cells A40 to D60 calculate a percentage share of the pool by unit and cells A15 to D35 translate those to dollar allocations based on the size of the pool.

Cascades Incentive tab

This is a small allocation to recognize the engagement Corvallis units have with instruction at Cascades. Cascades faculty are currently connected to academic colleges in Corvallis for their evaluation and promotion. The though here was to recognize when a unit is working with Cascades to deliver courses and programs with the unit designator there. This is based on the credit hours taught at Cascades by course designator assigned to particular colleges.

The raw counts are in columns K to U, the percentage shares in F through I, and the dollar allocations in A through D.

Grant Data tab

The data for new grant awards and for indirect and direct cost expenditures are here. These are corrected for historical organizational changes. In each case the average of the last three years is used for the calculations. AES, FRL, and Extension grant dollars are included. The model is currently set to allocate this pool based on share of F&A dollars generated. There were diverse opinions about this but in the end the consensus was that this allocation was to recognize and encourage research, particularly research that recovered full F&A costs.

All of the data is included here to provide a reference. Total F&A recovery is from a Budget Office report that reconciles to the actual totals for the given year, grant expenditures are from CORE RES0001, and grant awards are from the annual Research Office reports.

Green Tabs: Supplementary calculations

These tabs have various types of information or calculations that are used elsewhere in the model or provided for information.

Pharmacy Vet Med tab

The professional biomedical colleges do not fit well in an RCM type budget and there has been discussion whether it would be better to simply budget 100% of revenues to those colleges. This page tracks the total revenues attributed to the two colleges to assess that approach. The data is not currently used in the allocations.

FY19 Floor Calculations

The model committed to establishing a floor for funding in units. This was agreed to be the level of funding units had in FY17 (assuming there were not radical changes in productivity). This page checks the final allocations against that floor. Data is included for FY15, FY16, FY17 and FY18, but only FY17 is used.

Columns K through M include the total FY17 budget, the amount of budget attributable to dedicated funds, and the FY17 “floor” base budget. The FY19 budget less net dedicated revenues is checked against that floor and an addition is made to bring units to that floor if necessary. It is expected that the need for this floor calculation will go away in a couple of years as overall revenues grow.

Community Support Funding

Productivity-informed or RCM-type budget models can work well for units with diverse academic missions that include significant undergraduate, graduate, and research work. However, they are less suited to more specialized colleges (graduate-only, research-incentive, etc.). The community support funding is allocated outside the productivity measures and recognizes that some of those units and functions are strategically important to the university and need additional support.

The level of this funding is based on history. In the versions of the model that were run in parallel to historical budgeting, the gap between the actual budget and the model budget was assessed (columns A through Y). These were used to estimate an FY19 support allocation (columns AA to AC). This was updated as the FY19 budget was developed (Column AE) to recognize a correction in calculating the differential tuition allocation to Veterinary Medicine.

Red Tabs: What If Projection tabs

What If Tool

This tab is just parked here for now. This is where you’d enter changes to see the effect of growth. We need to build a more robust multi-year tool for you and are working on that.

What If Data

This tab just compiles changes from the previous one and populates the various productivity tabs. Also just parked here for now.

Brown Tabs: Various Calculations and Reference Materials

These tabs have various types of information or calculations that are used elsewhere in the model or provided for information.

Overhead Assessment tab

This is the basis for the overhead charge made to dedicated funds distributed out to units. It included units where the work supported by the dedicated funds would reasonably be expected to create a cost elsewhere in the university.

OSU Strategic Fund Detail

This tracks discrete changes to the FY18 budget for these units so approved changes didn't get lost. Allocations that were functionally recurring (like the salary and graduate remissions support) are part of the recurring general resources budget for units now.

State Targeted Funding tab

This documents what the components of the state targeted funds are and what they are for.

Differential Tuition Allocation

This documents the calculations of tuition differentials (charges above base tuition) for the units that have them. It also shows the Ecampus differentials, but those are distributed with the Ecampus revenues as has been the case, not as a dedicated fund.

Differential Tuition History

This documents the total gross differential tuition for programs at Corvallis, other than Ecampus. These are used in the previous tab.

Buildings tab

This is the list of buildings that would be used to set the square footage for the Facilities Services metric. It is a subset of all buildings operated in Corvallis, principally those with office, instructional, research or academic support spaces. This will be updated once the final space surveys from Capital Planning are complete.

Weights tab

Weights by discipline are a reasonably complicated subject. This summarizes various sources of those weights. At this stage of the model, what is used is a capped weight based on averages of a

number of national studies, averaged by discipline to the College level. The reason for the cap came out of discussions about differential tuition.

The thinking is that up to some point, the allocation of university funds should reflect the varying costs of programs, but that beyond some level it is appropriate to ask students to contribute to the cost of that program through differential tuition.

The appropriate weights to use by CIP code continue to be reviewed and we are looking for additional information that might allow some division below the two-digit CIP code level.

Space Assigned tab

This is not currently used in the model but is a placeholder if we eventually decide to create a space management budget incentive. Taking that step requires space inventory data that everyone is comfortable with.

F&A Recovery tab

The F&A recovery revenues are distributed in proportion to the major categories on which the reimbursement rates are based (costs of the library, facilities, etc.). This tab shows how the components are mapped to a budget allocation. These percentages will be used until the next rate negotiation and this part of the budget allocation will grow or shrink as F&A resources change.

FY19 SSCM Allocation tab

This is the detail of the state funding allocation for the Public University Support Fund through the state's Student Success and Completion Model (SSCM).