Summary

Budget Practices and Guidelines

College of Agricultural Sciences
Oregon State University
Updated June 22, 2018

Budgets are managed in a collaborative manner that considers the input of all affected parties. These practices and guidelines are changed only after receiving counsel from affected parties. The dean may impose temporary changes or make exceptions from these policies based on the needs of the College. These practices and guidelines are directed toward three budgets: Oregon Agricultural Experiment Station (AES), Education & General (E&G) and Agricultural Extension Service (AGES). In this document, "Extension Administration" refers to the administration of the Director of Extension.

The Dean of the College of Agricultural Sciences makes the final determination regarding the amount of resources allocated to units. An Associate Dean or Agricultural Sciences and Natural Resources Extension Program leader may authorize budget changes for their respective units.

It is important to note that none of these guidelines affect how employees are actually paid, what benefits they receive, etc. These guidelines are only for purposes of allocating budgeted funds from the college to the units.

Contents

Key practices and guidelines

Initial Base Budget, Secondary Budget Adjustments, Reserves, Carryover, Compensated Absence Liability

Units may not exceed their allotted budget unless the unit has adequate reserves to cover any shortfall and meet the minimum reserve requirements or has discussed the situation with their Associate Dean and has a plan in place to repay the deficit. All reserves are posted to unit budgets early in the fiscal year.

Initial Base Budget

Four key areas comprise the base budget for units within CAS:

1. Approved programmatic FTE (1a List faculty)
   - Salary
     The College funds annual salary/OPE for programmatic 1a list FTE based on the individual's salary as of June 30th of the prior fiscal year. Adjustment for any FTE changes occurring in the new fiscal year are processed separately.
   - OPE
     OPE is funded for both fixed (PEBB benefits) and variable (retirement, social security, Medicare, etc.) based on OSU blended rates.
   - S&S allocation
     Service and supply support is allocated on a per FTE basis for programmatic and special program allocation FTE at a level specified by the deans (e.g., $3,000 per year per FTE). Service and supply support is not explicitly allocated for other employees or academic wage appointments.
2. 1b Block Funding
   The college funds annual Sal/OPE for secondary support positions (FRAs, Research technicians, lab directors, etc.) by providing an annual block of funding utilized at the discretion of the unit department heads. This replaces prior 1b funding for specific individuals.
3. Traditional Unit Block Funding
   The traditional unit block funds for administrative, technical support and regular operating expenditures are reviewed on an on-going bases. Adjustments are made at the discretion of the Dean.

Special Allocations

- Special allocations, such as 1039 academic wage appointment funding, ongoing program support, retention agreements, etc. are to the base budget.
- Many special allocations require an activity code for tracking purposes. It is the responsibility of the unit financial personnel to add necessary activity codes after the initial budget posting. (The initial budget process does not allow for activity codes.)

Secondary Adjustments

Secondary (mid-year) budget adjustments are made during the course of the fiscal year for any additional commitments authorized by the Dean. These may include specific programmatic support, startup, changes to 1a list FTE (new hires, retirements, etc.), or budget reductions imposed in response to fluctuating economic conditions. Any significant budget reduction decisions will be communicated to the units in advance of the upcoming budget year for which the reduction is imposed.

Reserves

Unit heads are directed to maintain reserves between zero and fifteen percent of their annual base budget. If a unit desires to use reserves in a way that has the potential for a unit to be below the minimum reserve level, the unit head should consult with their associate dean.

Carryover

All carryover amounts are separately posted for each unit. Carryover distributions are processed as a secondary budget adjustment after the initial budget posting. Unit accountants track the carryover amounts to the unit head and individual faculty by activity code and other methods. Faculty start-up funds, special allocations, salary savings, etc. are also tracked by activity code and other methods.

Compensated Absence Liability

Effective July 1, 2011, AES compensated absence liability was removed from unit budgets and returned to the college reserve. As such, all compensated absence liability is held centrally by the College of Agricultural Sciences. Unit reserves are not adjusted on the basis of college-wide changes in compensated absence liability.

Salary, OPE, and 1039-appointment costs

Base salary adjustments

The College funds salary/OPE changes for programmatic FTE based on the employees on the approved 1a FTE list.

Funds for the programmatic FTE list are added and removed from unit base budgets based on employment dates. When an employee on the approved FTE list leaves, the practice is to remove the funding from the unit budget. A unit head may make a request to their associate dean for a temporary return of funds for a specified period or purpose. During the fiscal year, budgets are adjusted by adding or removing the salary/OPE to the base budget when a programmatic employee starts or leaves employment. Per faculty budget allocations are adjusted accordingly at the time of such budget adjustment.

Base budgets for administrative, technical, and services and supplies are in the base budget as a block funding amount and are not directly affected by employee changes.

Equity and other salary adjustments

Equity and other salary adjustments for FTE on the programmatic FTE list are funded by the college as part of the normal annual process of budget development. Additional funding is not provided for out of cycle salary adjustments during the fiscal year when the raise occurs. The new fiscal year will reflect the updated salary. If the deans require a unit to be responsible on an ongoing basis for an equity adjustment, the college supported programmatic FTE is adjusted downward on an ongoing basis.[1] Otherwise, equity and other salary adjustments are not tracked on a case-by-case basis within the fiscal year and full funding is provided on the basis of the programmatic FTE list with each new fiscal year.

Equity and other salary adjustments for block funded FTE are the responsibility of the unit.

Appointment conversions for positions on the programmatic FTE list

For the conversion of a 12 month appointment to a 9 month appointment or vice versa, the funding for the 12 month position is removed on a prorated basis and the 9 month position is added on a prorated basis or vice versa. If the college-authorized conversion involves a vacation payout, the college funds the full vacation payout for the conversion based on the FTE ratio of the 12 month (old) position (e.g., if the 12 month position was .25 EG, .5 AES, and .25 other, the ratio would be 1/3 EG and 2/3 AES).

Stipends

Not all stipends are CAS supported, and as such are the financial responsibility of the unit. CAS supported stipends are allocated to E&G, AES and Extension in the same proportion as the base position.

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[1] The prior Extension Service merit increases are also fully funded and not separately tracked for budgeting purposes.

OPE

OPE rates are available at the OSU Budget and Fiscal Planning website. Health benefit budget allocations are calculated based on the average annual medical cost. Variable benefit budget allocations (retirement, etc.) are based on the average OSU blended rate.
For 0.75 FTE appointments (12 month) the consistent expectation is that the faculty person secure 0.25 FTE in grants or contracts that includes OPE. Therefore, if a faculty person on a 0.75 FTE appointment does not secure funding in any year, the 0.25 OPE cost accrues to the unit (department or branch station).

Nine month appointments are expected to generate at least two months of summer salary unless an explicit written agreement specifies another funding arrangement. Fixed OPE costs for these employees will be funded by the College based on funded FTE level over a full year (12 months).

Adding or Retracting Budget for New Hires and Terminations and Vacation Payouts

Unless the deans indicate otherwise, the college adds or removes budget when a faculty member on the Programmatic FTE list arrives at or leaves their position. The per faculty service and supply allocations are also prorated over the same period.

The amount added or deleted is based on a proration of the annual funding applied against the percent of time the faculty member served in their nine month or twelve month appointment. Months are prorated based on the number of workdays in the month (however, the September 16 to June 15 period is nine months regardless of the number of workdays in the September or June periods). Adjustments are made for FTE changes that occurred during the year. Adjustments are not made for salary rate changes that occurred during the year (the next fiscal year budget will reflect the updated salary rate).

Adding a nine month employee: The annual cost of the employee is calculated using the offer letter salary and the fixed and variable OPE rates (the rates are based on the rates used to establish budget support for the Programmatic FTE list in the initial budget). That cost is multiplied against the product of dividing the number of workdays/months remaining until June 15 by 9. September and June are considered one-half of a month each. The cost is then apportioned based on the approved FTE levels. For example, if an employee started on December 29, 2017, the ratio would be five whole months, 1/21 (.048) of a month in December and 1/2 of a month in June (.5). As a result, the ratio is 5.548/9 times the cost. That budget for the remaining period is added to the budget.

Start date: 12/29/2017

Period	Working days	# of days worked	Ratio (# of days worked/working days)
Dec-17	21	1	0.048
Jan-18	23	23	1.000
Feb-18	20	20	1.000
Mar-18	22	22	1.000
Apr-18	21	21	1.000
May-18	23	23	1.000
Jun-18	See note	See note	0.500
		Total	**5.548**

The ratio based on 9 month employment	**5.548/9**

Note: 9/16 to 6/15 is nine months regardless of the number of workdays in the September or June periods.

Adding a twelve month employee: The annual cost of the employee is calculated using the offer letter salary and the fixed and variable OPE rates (the rates are based on the rates used to establish budget support for the Programmatic FTE list in the initial budget). That cost is multiplied against the product of

dividing the number of workdays/months remaining until June 30 by 12. The cost is then apportioned based on the approved FTE levels. For example, if an employee started on December 29, 2017, the ratio would be six months, and 1/21 (.048) of a month in December. As a result, the ratio is 6.048/12 times the cost. That budget for the remaining period is added to the budget.

Start date: 12/29/2017

Period	Working days	# of days worked	Ratio (# of days worked/working days)
Dec-17	21	1	0.048
Jan-18	23	23	1.000
Feb-18	20	20	1.000
Mar-18	22	22	1.000
Apr-18	21	21	1.000
May-18	23	23	1.000
Jun-18	21	21	1.000
		Total	6.048
The ratio based on 12 month employment			**6.048/12**

Removing a nine month employee: The annual cost of the employee is calculated using the salary used to calculate the initial budget and the fixed and variable OPE rates used in the initial budget (the cost is actually shown in the initial budget). The amount to remove is the cost multiplied against the product of dividing the number of workdays/months remaining until June 15 by 9. September and June are considered one-half of a month each. The cost is then apportioned based on the approved FTE levels. For example, if an employee's last workday was March 16, 2018, the employee would not be working for 10 of the 22 workdays (worked March 1 – 16, 12 days, did not work March 19-30, 10 days). So the employee did not work two full months, did not work 10/22 of March (.455) and did not work in June (.5). As a result, the ratio is -2.955/9 times the cost.

Last work day: 3/16/2018

Period	Working days	# of days NOT worked	Ratio (# of days worked/working days)
Mar-18	22	10	-0.455
Apr-18	21	21	-1.000
May-18	23	23	-1.000
Jun-18	See note	See note	-0.500
		Total	-2.955
The ratio based on 9 month employment			**-2.955/9**

Note: 9/16 to 6/15 is nine months regardless of the number of workdays in the September or June periods.

Removing a twelve month employee: The annual cost of the employee is calculated using the salary used to calculate the initial budget and the fixed and variable OPE rates used in the initial budget (the cost is actually shown in the initial budget). The amount to remove is the cost multiplied against the product of dividing the number of workdays/months remaining until June 30 by 12. The cost is then apportioned based on the approved FTE levels. For example, if an employee's last workday was March 16, 2018, the employee would not be working for 10 of the 22 workdays (worked March 1 – 16, 12 days, did not work

March 19-30, 10 days). So the employee did not work three full months and did not work 10/22 of March (.455). As a result the budget to remove is -3.455/12 times the cost.

Last work day: 3/16/2018

Period	Working days	# of days NOT worked	Ratio (# of days worked/working days)
Mar-18	22	10	-0.455
Apr-18	21	21	-1.000
May-18	23	23	-1.000
Jun-18	21	21	-1.000
		Total	-3.455
The ratio based on 12 month employment			**-3.455/12**

The College funds vacation payouts when an employee on the approved FTE list leaves employment. The payout allocation is based on the actual salary cost + OPE at the employee's actual OPE rate and the approved FTE split (AES, E&G, and AGES) at the time of departure. A unit head may make a request to their associate dean for the return of salary savings or other amounts for transition funding. If salary savings are being returned to a unit, the amount returned to the unit will be net of the vacation costs, not the full savings plus vacation costs. The Agricultural Sciences and Marine Sciences Business Center (AMBC) staff determines the amounts and adds them to unit budgets.

1039 Appointments

Upon a request from a unit and approval of the deans, the college will fund certain academic wage appointments (1039s). The funding is based on the number of months authorized for the appointment.

Priority Staffing and Capacity Funding, Special Allocations, Start-up Costs, and Moving Expenses.

Priority Staffing and Capacity Process

The Priority Staffing and Capacity process is used to authorize funding for programmatic FTE (termed Category 1a) and other requests. Capacity funding is special program support other than faculty positions, typically allocated for a ten year period. The process is conducted annually unless financial constraints preclude funding new allocations. Unless otherwise specified in the Priority Staffing, amounts are added to budgets at the time the employee is hired based on (1) the actual salary/OPE (rates are applied) and (2) authorized start-up costs for the employee. For Capacity funding, support is distributed based on direction of the Dean. Priority Staffing and Capacity proposals are prepared based on the college guidelines and submitted to the assistant to the Executive Associate Dean.

Special Allocations

The units may make additional funding requests throughout the fiscal year. Requests are submitted in writing to the Deans by the Department Head. The deans review requests and make determinations on a case-by-case bases. The deans will notify the department of their decision. Not all requests will be approved. For any request, resulting in additional support, a secondary (mid-year) budget adjustment allocating support from the CAS reserve is processed by the college accountant prior to FYE.

1b Block Funding (previously known as 1b Faculty Support)

Historically, certain FTE were funded as special allocations on the 1b list. These positions were associated with legislative packages, retention packages, or other special initiatives approved by the deans. Effective July 1, 2016 these FTE positions are no longer tracked by person on the Category 1b Special Allocations FTE list. The amounts funded for 1b allocations were frozen and carried forward in subsequent years as a flat

1b block amount based on the Salary and OPE of 1b faculty as of July 1, 2016. If an employee on the old 1b list leaves the position, the budget is not removed at the time of departure like the Category 1a programmatic FTE. If a unit seeks to refill the position, the unit head may do so at their discretion within the limits of the available budget. The new hire is not added to the 1b list as the faculty list is no longer maintained based on a listing of individuals. Special 1b allocation funding is reviewed similar to traditional block funding, and amounts may be adjusted at the beginning of a fiscal year, as directed by the Dean.

Start-up costs

The Priority Staffing and Capacity decisions address the authorization of start-up costs. The Priority Staffing and Capacity decisions may authorize the funding of typical start-up costs (e.g., lab), moving expenses, or salary support (e.g., 0.25 FTE support for two years). Unless other arrangements are made between the unit and the deans, authorized start-up costs are split based on the appointment percent of the new employee (AES, E&G, AGES). Those calculations and budget changes occur after the employee is hired. For large start-ups (>$100,000), any support requested from the Research Office must originate through the Deans' Office.

If a faculty member is requesting an extension in the date to spend their start-up funds, the unit head makes a request to the associate dean for such an extension. Otherwise the remaining funds are returned to the funding entity.

Generally, the college does not fund costs associated with visa service charges from International Student and Faculty Services (ISFS), but does consider requests for funding from units in extenuating circumstances.

Start-up costs for employees not on the programmatic FTE list are the responsibility of the unit.

Moving expenses

AES and E&G: For programmatic FTE positions, subject to the limitations placed on funding of start-up costs (i.e., the Priority Staffing and Capacity decision must authorize the funding of the moving expenses) and University policy regarding moving expenses, moving costs are budgeted to the unit based on the maximum amount in the offer letter.

AGES: In addition to the process described for AES and E&G, Extension Administration policy provides for up to $10,000 for moving for certain Extension appointments[2]. When the recruitment is administered by Extension Administration and the move is to an off-campus location, Extension Administration pays the actual moving costs if the employee is an agent paid from indexes with a 213120 (Extension Field Faculty) organization code. The moving expense coverage is prorated based on the FTE split to that funding source. When the move is to an on-campus location, the Agricultural Sciences and Natural Resources Extension Program funds the moving costs based on the amount in the offer letter for the portion of the FTE split.

Other budget practices and guidelines

Cross-College Support Agreements (AES)

In certain cases, CAS funds are used to support research in other colleges. For E&G support to other colleges, a budget change request form is submitted to the college accountant for review and approval. The college accountant forwards the request to the central OSU budget office for processing. For AES funds, special procedures apply. If the support agreement is long-term (e.g., more than two years), AES indexes are established in the college receiving the funds. If the support is short-term, the authorized research expenditures are charged to index AGR500 (AES Cross-College Acad Resrch). This index is in

[2] Based on FTE split

organization 210920 (AGR - Cross-College Support Agrmnts). Activity codes must be obtained and used to track the expenditures on this index. This index is for research expenditures specifically authorized by AMBC personnel and may not be used with non-academic units such as the library. Support agreements with non-academic units require the establishment of an AES index in the non-academic unit.

National Institute of Food and Agriculture (NIFA) Review (AES and E&G)

The college provides $2,000 in AES funding and $2,000 in E&G funding upon completion of a NIFA review. The unit requests the budget support through their associate dean.

Equipment (and Capital Improvement) Resource Program (AES)

The Equipment Resource Program (ERP) for the Agricultural Experiment Station enables purchase of new and used equipment and the making of capital improvements by AES units and must be repaid over a period of time by the unit. Purchases must be used in research programs conducted by faculty with an AES appointment, an approved AES project, and up-to-date reporting in the College's research and extension accountability system, Digital Measures.

ERP funds may be used for items costing $5,000 or more with a 25 percent matching commitment from the unit. The ERP funds shall be used primarily for the initial purchase cost of authorized items. To help ensure continual availability of funds, the total purchase cost plus 1 percent per year is recovered from units through an assessment of equal annual payments collected for up to ten years. More information regarding the process for requesting ERP funds is available on the College Web site.

Federal funds

AES: Federal formula funds (Hatch and multistate) are allocated to units that have regular Hatch and multistate Hatch projects on a pro-rata basis (base budget without sales). Allocations are distributed to units annually in the initial budget. Each professorial employee funded with AES funds (0.2 FTE or more) is required to be an investigator for at least one Hatch or Hatch Multistate project. For more information, the following documents are available from the AMBC: Guidelines for AES Accounting and Multistate Travel Accounting Process. http://oregonstate.edu/fa/bc/ambc/resources/policies

The college may allocate special annual project coordination Hatch funding to units managing collaborative Hatch projects. The college may choose to not allocate additional funding if the unit does not meet its reporting obligations in a timely manner. The funds are allocated as Hatch funds after the Assistant Director of the Oregon Agricultural Experiment Station advises the business center budget analyst. Spending of the funds is tracked by the unit accountant. The college may pull back some or all of the allocation(s) if the unit cannot demonstrate the proper use of the funds. In such cases, the Assistant Director of the Oregon Agricultural Experiment Station advises the Finance Coordinator in charge of budgets.

AGES: Extension federal funds (Smith-Lever) are provided in the initial budget based on the identification of faculty with specific federal-eligible projects. Allocation of Extension federal funds is managed in coordination with UABC.

Graduate fee remissions, insurance, and salary supplement costs

In the accounting system, graduate fee remission (GFR) and insurance costs are recorded in unit expense results.

Graduate fee remissions

In FY18 OSU transitioned to the new Shared Responsibility Budget Model. Under the new model OSU does not provide specific funding for GFR. However, CAS will continue to provide a GFR subsidy under the current methodology. It is up to unit leaders how budget is utilized within the unit.

Allocations are based on historical spending for graduates by FTE across all fund types for Fall, Winter & Spring terms. Summer term is not considered when allocating GFR subsidies. Calculations for remission subsides are based on a three-year rolling average of graduate FTE.

The current CAS methodology for allocating GFR was established in FY16 and was implemented over a four year period. FY19 is the fourth and final year of the phase-in methodology.

For FY19, an accounting change will allow units to specify the fund source (AES, E&G, or a combination thereof) for the allocation it receives. This will be a one-time request prior to FY19 budget distributions. Changes will not be allowed at other points during the fiscal year.

Graduate insurance

Graduate insurance costs are treated as follows:

AES and AGES: The College does not provide budget support for graduate insurance costs. These costs are the responsibility of the unit.

E&G: OSU provides a budget change directly to units to cover E&G graduate insurance costs.

Salary supplement

Graduate salary supplements are the responsibility of the unit.

Grant Workshop Support

Periodically, the College offers financial support for a faculty member to attend a grant workshop. Unless specified otherwise, the College's portion of the travel is reimbursed based on the traveler's primary approved FTE funding source (e.g., if an employee is 60% AES and 40% AGES, the budget change is made using AES funds).

Interview costs

Recruitment and interview cost for a position approved in the Priority Staffing and Capacity process is reimbursed at a rate of $3,500 per recruitment (for external searches). Support is not provided for internal searches. Recruitment funding is allocated based on FTE split requested in the Priority Staffing and Capacity process. When the recruitment is initiated, the unit head should make a request for the funding to their associate dean. This recruitment reimbursement is independent of salary savings related to the vacated position. The reimbursement is made even if salary savings are returned to the unit.

Recruitment and interview costs for unit head positions (external searches) will be incurred by the unit and the college provides a $7,000 budget change to provide cost support.

Promotion and Tenure Salary Increases

Promotion and tenure salary increases are funded by the college as part of the normal annual process of budget development. Additional funding is not provided for out of cycle salary adjustments. Promotion and tenure adjustments for block funded FTE are the responsibility of the unit.

Returned Overhead (E&G)

The unit receives 90% of the returned overhead amounts provided to CAS. The college retains 10% of the total returned. ROH is estimated by the unit and provided in their initial budget. A settle up adjustment to actuals is processed prior to FYE. Budgets are only adjusted during the course of the year based on unit requests associated with substantial expected deviations. ROH is returned to units as budget on E&G funds. The AMBC provides a quarterly report of earnings to unit personnel.

Summer Session Tuition (E&G)

Summer session tuition revenue is passed on from the College to the units as budget on E&G funds. Distribution is processed as a secondary adjustment after the summer term posting has been finalized by UABC. The units receive 92% of summer session tuition returned to CAS. The college retains 8%.

E-Campus Tuition (E&G)

E-Campus tuition revenue is passed on from the college to the units as budget on E&G funds. E-campus tuition revenues for all terms are estimated by units during the college budget development process. The estimated

annual earning for e-campus is provided in the initial budget posting. A budget settle up to actual earnings is processed by the college prior to FYE.

Units receive 92% of E-campus tuition credited to the CAS. The college retains 8%.

At the request of the unit, the College matches new course development funding awards made by E-campus in response to proposals submitted by the unit to E-campus. For example, if a unit received a $4,000 award from E-campus, the College would contribute $4,000 toward the development costs. The College does not match funds for new E-Campus program development, except for matching E-Campus funds for each new course developed within the program. Unit heads must request these funds from their associate dean. Effective July 1, 2013, the College will no longer provide a match for an update or remake of a course for which CAS match was previously provided.

Earned Revenue

Sales & Service

Sales and service revenue is estimated by the units during the initial budget allocation process. The annual estimated revenue is distributed in the initial budget posting with a year-end settle up to actuals. Earned income revenue is posted as a budget adjustment to both revenue and expenditure accounts.

Professional and Continuing Education

Professional and Continuing Education (PACE) revenues are distributed directly to the unit providing the education. Distributions post as actual revenue, not as budget. The principal faculty member and the unit leader are expected to negotiate an appropriate distribution and use of the unit's share. At the end of each fiscal year, a CAS admin fee (debit/credit transaction-not budget) for 10% of revenues is made between each unit's PACE designated operations fund and the college's E&G administrative state-fund index. Because 10% goes to the college, the departmental administrative assessment is limited to 5%.

INTO Pathways Tuition Credit

Beginning in FY19 tuition revenues received for INTO pathways students are passed on to the units. Prior to FY19 these revenues were retained by CAS.

Note, both summer session tuition & e-campus tuition distributions returned to the college are adjusted (reduced) for INTO pathways students per the OSU/INTO pathways partnership agreement.

Sabbatical or other approved leave

Budget allocations for employees on sabbatical leave remain with the unit for one year. If leave continues more than one year, the unit budget is reduced to reflect the leave.

Sales normalization (AES)

The sales offset program ended on June 30, 2011.

The sales normalization program started July 1, 2011.

Units with three year average of sales exceeding $50,000 per year are included in the program. Unless exempt, once a unit is added to the program, it stays in the program.

A three year average of sales (sales includes amounts recorded to accounts 06002, 06951, 06952 and 06953) is calculated each year. After each fiscal year, the actual sales are compared to the three year average. If the sales exceed the three year average, ½ of the higher sales (actual sales minus the three year average) are returned from the unit to the college. If the sales are lower than the three year average, ½ of the difference between the actual sales and the three year average is funded by the college to the unit. The amount is processed as a secondary budget adjustment the following fiscal year.

Units with lesser sales retain their sales revenues within their budget and the college does not normalize the amounts.

Tenure Relinquishment

If a faculty member accepts full or partial tenure relinquishment, the college leaves the salary savings in the unit until the end of the fiscal year. For 1039 appointments resulting from a full tenure relinquishment, funding is provided by CAS. Based on current OSU policy, partial tenure relinquishments result in a salary increase and a FTE decrease. For partial tenure relinquishment the college funds the higher salary at the reduced FTE level.

Allocation of State Appropriations - Timing

The following is the general timing for allocating state appropriations and Hatch funds:

- August and September
    - Current fiscal year initial budgets are prepared and posted.
    - Prior year results and current year budgets are reviewed with deans and unit personnel
- October – Priority Staffing and Capacity proposals are due. (Timing may vary).
- April – Budget buildup for next fiscal year begins.
- June and July – Fiscal year closing processes are finalized.
- As needed throughout the year – a unit head may request funding directly to their associate dean.
- Secondary budget adjustments to implement dean decisions are processed throughout the fiscal year.

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