Summary

Budget Practices and Guidelines

College of Agricultural Sciences
Oregon State University
Updated December 22, 2020

Budget practices of the College have been developed by the Dean, the Chief Operating Officer, and the Chief Financial Officer with input from 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).

The Dean of the College of Agricultural Sciences makes the final determination regarding the amount of resources allocated to units. Associate Deans may authorize budget changes.

> *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 the executive 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 unit base budget provided by CAS:

1. Programmatic FTE (Category 1a List faculty)

   a. 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. (This applies to AES, AGES, and E&G funds).

   b. OPE

      OPE is funded for both fixed (PEBB benefits) and variable (retirement, social security, Medicare, etc.) based on OSU blended rates. (This applies to AES, AGES, and E&G funds).

   c. 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. (This applies to AES and AGES funds).

2. Category 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. (This applies to AES funds).

3. Traditional Unit Block Funding

   The traditional unit block funds for administrative, technical support and regular operating expenditures are reviewed on an on-going basis. Adjustments are made at the discretion of the Dean. (This applies to AES and AGES funds).

4. Academic Metrics Funding (This applies to E&G funds)

   Funds are allocated to academic departments based on a set of CAS consolidated Shared Responsibility Budget Model (SRBM) metrics using Student Credit Hour (SCH) and Degree metrics. The consolidated SRBM metrics include:

   A. Degree Foundations & Honors (average of most recent 2 years)
      - Lower Division SCHs taught to majors and non-majors
      - Upper Division SCHs taught to non-majors (service SCHs)
      - Graduate & Professional SCHs taught to non-majors (service SCHs)

   B. Graduate Completions (average of most recent 2 years)
      - MS Degrees
      - PhD Degrees
      - Certificates-Graduate/5 (5 certificates is equivalent to 1 degree)
      - Graduate SCHs to Majors

Note: For interdisciplinary degrees, the degree is counted in the unit of the major professor (as reported by the Graduate School to the Office of Budgets and Fiscal Planning).

C. Undergraduate Completions (average of most recent 2 years)
- Upper Division SCHs to Majors
- Minors/5
- Undergraduate Degrees
- Certificates-Undergraduate/5 (5 certificates is equivalent to 1 degree)

D. E-campus (current year)
- E-campus Lower Division & Upper Division SCHs taught to majors and non-majors
- E-campus Graduate & Professional SCHs taught to majors and non-majors
- OSU E-campus has an annually published revenue sharing policy. Of the per SCH funds that flow to the college, a portion is retained by CAS to contribute toward covering the cost of the Category 1a FTE funding to units and the remainder passes through to the units.
    - Of the funds that flow to CAS:
        - Summer term 2020: 8% contribution rate to CAS and 92% to unit
        - Fall 2020 and Winter and Spring 2021: 20% contribution rate to CAS and 80% to unit
- 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 fiscal year-end.

E. Summer Session (current year)
- Summer Session Lower Division & Upper Division SCHs taught to majors and non-majors
- Summer Session Graduate & Professional SCHs taught to majors and non-majors
- OSU Summer Session Program has an annually published revenue sharing policy. Of the per SCH funds that flow to the college, a portion is retained by CAS to contribute toward covering the cost of the Category 1a FTE funding to units and the remainder passes through to the units.
    - Of the funds that flow to CAS:
        - Summer Session 2020: 8% contribution rate to CAS and 92% to unit
        - Note – Beginning Summer Session 2021: the contribution rate will be the same as E-campus.
- Summer Session tuition revenues for all terms are estimated by units during the college budget development process. The estimated annual earnings for summer session is provided in the initial budget posting. A budget settle-up to actual earnings is processed by the college after final numbers are reported by OSU.

F. Research Allocation
    a. CAS uses the funds received in the SRBM for the research allocation toward the CAS E&G Graduate Fee Remission budget allocation.

Special Allocations

Special allocations, such as 1039 academic wage appointment funding, ongoing program support, retention agreements, etc. are at the discretion of the Dean and are in addition 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, start-up, changes to 1a list FTE (new hires, retirements, etc.), or budget reductions imposed in response to fluctuating economic conditions.

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 the executive associate dean.

Carryover

All carryover amounts are separately posted for each unit. Carryover distributions are processed as a separate budget adjustment at the beginning of the fiscal year. 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

All compensated absence liability is held centrally by the College of Agricultural Sciences in the college reserve. 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 Category 1a FTE list.

When a programmatically funded employee begins or ends employment with the college, the practice is to prorate funding based on the effective date of the change. Budgets are adjusted accordingly by adding or removing the salary/OPE budget for the impacted unit. A unit head may make a request to the executive associate dean for the replacement of a non-tenure/tenure-track position or a temporary return of funds for a specified period or purpose.

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.

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

As noted in the Base Salary Adjustment section above, there are circumstances when budget is added or retracted from units related to new hires and terminations.

Vacation payout: The College funds vacation payouts when an employee on the approved Category 1a 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.

Calculation Methodology: The amount added or deleted from unit budgets 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. Typically 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).

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

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

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

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**

Equity and other salary adjustments and FTE changes

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.

- The college allocates funding (in whole or in part) for university wide raises based on each unit's total Category 1a salaries and adds OPE using OSU's blended variable OPE rate; budget for raise funding is not based on each employee's actual percent raise.
- Additional funding is not provided for out of cycle salary adjustments during the fiscal year when the raise occurs. The partial year increase is the responsibility of the unit. The new fiscal year's budget will reflect the updated salary.
- Budget adjustments are provided by CAS for FTE changes that occurred during the 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

Stipends may be an option when a faculty member is asked to perform duties on a temporary basis that are substantially outside the scope or reasonable potential scope of the faculty member's position. In such instances, the faculty member may be eligible to receive a stipend.

Not all stipends are CAS supported, and as such are the financial responsibility of the unit.

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 secure 0.25 FTE in grants or contracts that includes OPE. Therefore, if a faculty member 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).

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. See CAS guidance on 1039 appointments at: https://agsci.oregonstate.edu/sites/agscid7/files/guidance_for_1039-hour_appts_v6.docx

Priority Staffing and Capacity Funding, Special Allocations, Start-up Costs, and Relocation Allowances.

Priority Staffing and Capacity Process

The Priority Staffing and Capacity process is used to authorize funding for Category 1a programmatic FTE 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 (OSU blended OPE rates are used) 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 executive associate dean. See CAS factors influencing staffing decisions at https://agsci.oregonstate.edu/main/factors-influencing-staffing-decisions

Special Allocations

The units may make additional funding requests throughout the fiscal year. Requests are submitted in writing to the executive associate dean by the Department Head. The deans review requests and make determinations on a case-by-case basis. The executive associate dean 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 CAS Budget Fiscal Coordinator prior to fiscal year end.

Category 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 executive associate dean. New legislative funding that is associated with Cat 1b positions will be added as block funds.

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), relocation allowance, 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.

Funding of start-up packages is funded as follows:

- Start-up up to $500K is split 50% CAS /50% unit;
- Any amounts above $500K are split 25% CAS/75% unit

Here is a table to demonstrate this policy:

Total start-up (in thousands)	100	200	300	400	500	600	700
Unit	50	100	150	200	250	325	400
CAS	50	100	150	200	250	275	300

Any start-up support requested from the Research Office must originate through the Deans' Office.

The offer letter should indicate a "spend by" date for the use of start-up funds. A CAS guideline is three years, but this can vary.

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 executive associate dean for such an extension. The faculty member should work with their AMBC accountant to complete a Start-up Extension Request that will route for approval. Otherwise the remaining funds are returned to the funding entity.

Start-up costs for employees not on the Category 1a programmatic FTE list are the responsibility of the unit.

Relocation Allowances

For Category 1a programmatic FTE positions, subject to the limitations placed on funding of start-up costs, relocation allowances are budgeted to the unit based on the amount listed in the offer letter. Budget for the relocation allowance is typically prorated based on the funding source for the FTE split of the position

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 CAS Budget Fiscal Coordinator for review and approval. The CAS Budget Fiscal Coordinator forwards the request to the central OSU budget office for processing. For AES funds, special procedures apply. For AES, 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 AES support is short-term, the authorized research expenditures are charged to index AGR500 (AES Cross-College Acad Resrch). This index is in organization 210920 (AGR - Cross-College Support Agmnts). 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. AES support agreements with non-academic units always require the establishment of an AES index in the non-academic unit. AES support provided to colleges or non-academic units outside of CAS is rare and typically has the approval of the deans prior to distribution.

Equipment (and Capital Improvement) Resource Program Loan (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 loan amount from the college plus 1 percent per year of the loan is recovered from units through an assessment of equal annual payments collected for up to ten years. For example, a $100,000 loan repaid over 8 years would be $108,000 payback split evenly over 8 years. More information regarding the process for requesting ERP funds is available on the College Web site.

Other Loans (AES, AGES, E&G)

Units may request loans for strategic initiatives or other purposes. To help ensure continual availability of funds, the total loan amount from the college plus 1 percent per year of the loan is recovered from units through an assessment of equal annual payments collected for up to ten years. For example, a $100,000 loan repaid over 8 years would be $108,000 payback split evenly over 8 years.

Federal funds (AES Hatch and Hatch-Multistate and Extension Smith-Lever)

AES: Federal formula funds (Hatch and multistate) are allocated to units that have regular Hatch and Hatch Multistate projects. 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 support in 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 Associate Director of the Oregon Agricultural Experiment Station advises the business center CAS Budget Fiscal Coordinator. 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 Associate Director of the Oregon Agricultural Experiment Station advises the CAS Budget Fiscal 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 Extension Service Administration.

Graduate fee remissions, insurance, and salary supplement costs

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

Graduate fee remissions (GFR)

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 has continued to provide a GFR subsidy under the current CAS methodology. It is up to unit leaders how budget is utilized within the unit.

Allocations are based on historical spending for graduate assistants by FTE across all fund types for Fall, Winter & Spring terms. Summer term is not considered when allocating GFR budget. Calculations for remission budget are based on a three-year rolling average of graduate assistant FTE funded by the unit, Please note, calculations have a one year lag because of timing of calculations for the future year's allocation.

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.

Faculty Success Program (FacultyDiversity.org)

CAS will provide 1/3 of the funding for this program with a suggested share of department 1/3 and the faculty member 1/3.

Oregon Museum of Science and Industry (OMSI) Fellowship Program

CAS will provide funding for up to two graduate students accepted to the OMSI Fellowship per year. The college pays 1/2, with a suggested share of department 1/4 and the faculty member 1/4.

Interview costs

Recruitment and interview cost for a position approved in the Priority Staffing and Capacity process (Category 1a List faculty) is paid by the unit. CAS provides a budget allocation for these positions at a rate of $3,500 per recruitment (for external searches). Support is not provided for internal searches. When the recruitment is initiated, the unit head should make a request for the funding to the executive associate dean. CAS provides a budget allocation of $7,000 for unit head positions (external searches).

Promotion and Tenure Salary Increases

Promotion and tenure salary increases for Category 1a programmatic positions 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 (ROH) (E&G)

ROH is distributed to units as budget on E&G funds. The unit receives 90% of the returned overhead (ROH) amounts provided to CAS. The college retains 10% of the total returned. ROH is estimated by the unit during the annual budget build process, and provided in the initial budget distribution. A settle-up to actuals is processed via a budget adjustment prior to fiscal year end. Budgets are only adjusted mid-year based on unit requests associated with substantial expected deviations.

Royalties (E&G)

Royalty funds are allocated based on royalty agreements on file with the university. A portion of paid Royalties are returned to the units and recorded in E&G fund 001211 (Ag Sci Special Project Fund) with program code 01100 – Regular Instruction/Dept Research. Distribution of funding to CAS in E&G funds is managed by the Research Office. Further allocation to the units is overseen by AMBC on behalf of the college.

See CAS Royalty Policy at https://agsci.oregonstate.edu/sites/agscid7/files/main/about/cas_royalty_policy.pdf

E-campus Course Development (E&G)

At the request of the unit, the College provides a 1:1 match for new course development on E-Campus course developments approved by central E-Campus. CAS matching support is provided for new course development only. CAS does NOT provide matching support for course redevelopment or updates. Budget for the match is provided after course development is complete and the university portion of funding has been provided. Unit heads must request matching support directly from the Associate Dean of Academics

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 and beginning in FY20 are recorded as E&G funds on special project fund 001211 with program code 20910 – Extended Education.

INTO Pathways Tuition Credit

Beginning in FY19 tuition revenues received for INTO pathways students are passed on in full 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 program (AES)

The sales normalization program ended on June 30, 2019.

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.

Annual timeline for budget allocations

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

- August through October
  - 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 the executive associate dean.
- Secondary budget adjustments to implement dean decisions are processed throughout the fiscal year.

Jackie Thorsness, Chief Financial Officer, College of Agricultural Sciences.