Technical Notes for the Draft Shared Responsibility Budget Model FY16, FY17, FY18 versions for Oregon State University, Corvallis Campus, Education and General Budget

Author Note

Principal changes from previous versions include:

- Updated discipline and level weights.
- Corrections of a couple calculation errors.
- Ecampus and summer allocated as at present (80% of net tuition).
- The strategic/community allocation is set based on a budget floor calculated from FY15 or FY16 actual initial budgets.
- Allocations to Veterinary Medicine and Pharmacy can be made through disciplinary weights and a floor adjustment or by an allocation of gross revenues and a floor adjustment.
- The data for interdisciplinary graduate students and minors still need updating. FY2018 actuals for degrees awarded to strategic populations need updating, as does data on research activity. None of these changes would make significant differences to the calculated budget allocations.
- Allocations for Service, Support, and Management units are set using placeholder metrics. The appropriate metrics for these units need discussion.
- These versions are labeled draft pending decisions on some outstanding questions on approach.
- When the final decisions are complete a version will be compiled that allows colleges to consider "what-if" changes to programs, degrees, and credit hours.

Overview of the Model Workbook

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

- Yellow Dashboard Tab: This is where the principal model weights can be changed and the changes seen both graphically and in table form. 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. As distributed, the model is set make final adjustments relative to a FY16 budget floor. The yellow *Service and Support Allocation* tab shows the equivalent information for those

units. The settings for the model are now considered set for use in FY18 and FY19, subject to review and comment during FY18.

- Blue Tabs: These tabs 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 revenues and academic delivery funds are distributed by undergraduate, graduate, and research measures. The *Pools, Rates, References* (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 tabs go through the major steps in building the model budget. These provide summaries of starting information, including initial *Revenue*, the *Original* E&G budget, the anticipated distribution of institutional management funds and recurring targeted funds (*IM Summary*) out to units during the fiscal year, and an adjusted (*Revised*) Initial Budget (that adds those institutional management distributions to unit initial budgets). It is this adjusted budget that the model is references on the Dashboard tab. The rest of the orange tabs walk through the six major steps in populating the budget. Some steps can be done in a different order as in an actual allocation there would be some iterative adjustments between the various pools.
- Light Blue Tabs: These tabs are where the principal calculations for the model's distribution of the academic delivery pools and the service and support 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 tabs are used for the community adjustments at the end of the productivity allocation. The tab for *Vet Med Pharmacy* estimates the gross revenues attributed to those units (if that is used as one of the adjustments) and *Floor Calculations* are used to make adjustments from the strategic and community funds, depending on the settings on the Dashboard tab.
- Dark Brown Tabs: These tabs 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. Not all of these are used at present.

Dashboard Tabs (yellow)

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.

There are two yellow dashboard tabs but only the first one has settings on it.

Dashboard-Academic Allocation

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 actual adjusted for the particular fiscal year (meaning after the distribution of Institutional Management funds) budgets for academic units.

Columns A through G summarize weights, settings and values.

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

These refer to the yellow *Dashboard-Academic Allocation* tab.

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 E10 through H21 provide some reference values showing what proportion of these distributable revenues come from what sources and how the total allocations are distributed by category (undergraduate, graduate, research). These draw from the *Allocation by Category* (blue) tab.

Overall Settings

Cells A12 through C25 set major choices in the model. Those in blue have been discussed by the Provost's Council and are set to the recommended values. The ones in green can be adjusted (and are ones where major questions remain) and the ones in brown (peach/pink) are calculated.

- Row 12: The % of the pool distributed to academic delivery units. This is currently set to 65%, which is the same as in the FY16 and FY17 versions. If more or less resources are desired for service and support units, this value would be decreased or increased respectively. This is where the equivalent of a "tax" rate for services (as is used in a pure RCM budget model) is set. For FY18, this would have to be 64% to fund the service and support units at the budget they actually received.
- Row 13: This sets the Community Support Fund that is used to fund floor and other subsidy adjustments at the end. If Vet Med and Pharmacy are funded through professional school weights, this is set at 2%; if they are funded through allocation of gross revenues with health professions weights it is set at 3% (in this case the professional school allocations are more "off the top" than in the former case) .
- Row 14: This sets asides funds for strategic allocations, which presently include what are listed as "OSU Targeted Funds" in the initial budget sheets.
- Row 15: Sets an overhead charge on dedicated purpose funds (excepting F&A recovery dollars) to recognize the costs in administering the funds. The current value is set to 7.4%
- Row 17: This issue has been resolved and Ecampus will be treated as a budgeted operation beginning with the FY18 budget.
- Rows 18: Should undergraduate and graduate degrees and upper-division and graduate credit hours be weighted by disciplinary costs? This is also set to "yes" because of those real differences in cost of delivering programs. There was a lot of discussion about this and the recommendation was for weighting these. The CLA Faculty Council asked to see the effect of not having these weighted so the switch has been retained.
- Row 21: This sets the mechanism for additional funding to the high-cost professional programs in Pharmacy (PharmD) and Veterinary Medicine (DVM). Using health professional weights treats these like other health graduate programs, then allocates 95% of gross revenues to the programs and adjusts them to the floor setting. This approach takes the additional cost "off the top". If professional school weights are used, an additional allocation is made out of the graduate completions pool, and the distribution is within the productivity pool. If necessary, additional funds are allocated to meet the floor settings. The reason for this

approach is to try to clearly show the allocations for these high-cost programs that are outside what is typical for most other graduate programs in the model.

- Rows 22 to 25. These set a combined research metric, as a weighted average of new grant awards, indirect cost expenditures, and modified total direct cost expenditures. The last is set by difference. The default version is set as 100% measured by F&A cost recovery (indirect cost expenditures). This is an additional incentive for research beyond the allocation of F&A recovery dollars and support for graduate students and is set to encourage higher percentages of F&A recovery.

Academic Delivery Distribution

Cells A29 to F49 set the distribution of the Academic Delivery Pool between the various metrics and provide some calculated measures of the total allocations and the allocations per credit hour or per degree. The blue cells can be adjusted (some within ranges, a note will show up when the cell is clicked on) but are currently set to the preferred values. Brown cells are. The purple cells draw values from somewhere else in the model. 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 (with the exception of Ecampus and summer).

- Rows 38 to 41 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. These pools are currently set to return the present 80% of net tuition back to units as is currently the case. This is the only metric set to current year estimates, as opposed to three-year trends or averages. The allocation is a fixed amount per credit hour (including any differential charges) rather than a share of a pool of dollars. This amount is taken out of the productivity pool first, then the other pools are distributed as a percentage of what remains.

- Rows 30 to 33 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.

- Rows 34 and 35 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. They are set at 60% by degrees and 40% by credit hours.

- Rows 36 and 37 set the measures for graduate completions. These are measured by graduate degrees and graduate student credit hours taught to majors. This is also currently set at 60% for degrees and 40% for credit hours, to provide some weight to the credit hour costs programs incur.

- Row 42 allocates the amount of the pool for the Combined Research Metric.

- Row 43 to 48 allocates the amount of the pool for the strategic growth metrics. This pool is calculated by difference, and a warning comes up if it becomes too low or negative. The strategic populations include degrees to international students, URM students, and Pell recipients. The weights are set presently so that the weighted number of degrees is about the same in all three categories (i.e. the pool is evenly divided between the three categories—this is also an area that needs discussion). Ph.D. degrees and high-achieving students are no longer used because Ph.D. degrees are already weighted more elsewhere in the model and it is not clear that the data for high-achieving students reflects the goal (it is based on status when admitted).

- Row 49 allocates the Cascades incentive funding if it is included.

Service and Support Unit Allocations

Cells A58 to C59 check the amount actually allocated to service and support units against the percentage of the pool allocated on the Productivity Split tab. If there are funds left over (or there is a shortage) there is an adjustment made to the academic delivery pool.

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

Other Information and Measures

Cells E10 to H21 provide some information to inform choices in the distribution of the academic delivery pool. Cells E10 to G14 note the distribution sources of revenues there make up the distributable pool (the values with the earmarked revenues excluded). Cells E16 to H21 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 M2 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 . The floor can be set to one calculated at FY15 levels or at FY16 levels.

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 draw from the *Service Support Measures* tab. These are currently set to yield the about the actual initial budget of the unit.

The reason for 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 Final Model tab.

In the FY18 version, most of the units are somewhat negative in the model. This is because the 35% allocation is about $1.8 M short of what would be required to fully fund these units at the actual initial budget levels. This illustrates a place where a decision would have to be made whether to adjust that distribution or not, depending on how much the community valued those services and what options there were for cost reductions.

Summary Information Tabs (blue)

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), after the allocation of the community reserve and adjustments to floor funding. This is the best summary of how funds are allocated by function.

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 (orange)

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 - Revenue tab

This is included to show the revenue breakdown for the FY17 E&G budget.

Original Initial Budget tab

This is the original initial budget as included in the orange book. This is provided to link the model to what has usually been used in the initial budget distribution.

Step 1a - IM Summary tab

This shows how the original Institutional Management funds are distributed both to units and to the categories identified in the model. Some of the classifications are a bit arbitrary as they are trying to fit the original initial budget into the categories proposed for the new budget model. This step is here to assign pass-through funds that always go to a particular unit clearly to that unit's initial budget.

Step 1b- FY17 Revised tab

This is the initial budget with the Institutional Management funds redistributed to units as shown in the previous tab. This is the reference budget used on the Dashboard (as red bars) and is referred to as the "Adjusted FY Initial Budget"

Step 1- Contract and Reserves tab

This allocates the contractual and reserves funds (as distributed on the *Step 1A IM Summary* tab). This links to the Institutional Management distributions, re-categorized somewhat more broadly.

Step 2 - 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 is held as a strategic reserve. Right now, this allocation includes the funds for athletics, which go through the Provost's Pass-through account. This strategic pool is intended, in general, to be funds that are one-time or limited duration allocations to programs to encourage innovation and improvement. A point of discussion is whether this is large enough or not.

There is also a Community Support Fund allocated which is a reserve to provide subsidies in the final step to strategically important units. This is set at 2% if the professional schools are funded at disciplinary weights for PharmD and DVM and at 3% if those programs are treated like other health graduate programs and there is a large settle-up at the end.

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. They are "taken off the top" because they serve and oversee every part of the Strategic Plan.

Step 3 - Dedicated Funds tab

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.

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). The overhead charge on differential tuition is taken on a calculation sheet (one of the brown tabs) along with the 10% contribution to the financial aid pool. The overhead charge collected is distributed back out to the units that comprise the basis of the charge.

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 is treated as targeted state funding.

Step 4 Productivity Split

This tab documents the split of the productivity pool between *Academic Productivity* and *Service and Support Allocations*. It also checks to see what the actual allocation is and whether there is a surplus or a deficit. This is where the equivalent of a "tax" for services in an RCM would be set in this model. If more funding is desired for service and support functions, the academic productivity would be set a bit lower. At 35%, the allocation is about $1.8M short of what was actually allocated to these units in FY18 (it would have to be 35.5%) but in FY16 and FY17 the 35% was sufficient to fund the units.

Step 5a - Serv Support Measures

This tab allocates the funding to service and support functions based on the metrics set on the Dashboard (these are currently set to simply reproduce the actual budget allocations, scaled to the available dollars if the 35% productivity allocation is less than the actuals). The metrics have not been updated nor the final metrics identified yet, so these are essentially set by historical or incremental budgeting.

The calculations look at the actual budget, less any productivity or dedicated funds, and calculate a per metric allocation. If there are not sufficient funds to fully budget at that value the per metric allocation is discounted proportionally. The column with green highlights shows the values actually budgeted.

Step 5 - Support Funds tab

This tab allocates the funding to service and support functions based on the metrics set on the Dashboard (these are currently set to simply reproduce the actual FY17 allocations). The values are from the previous *Serv Support Measures.*

Step 6 - Acad Productivity+Floor tab

This shows the distribution of the academic delivery pool funds depending on the settings in the Dashboard tab. The allocations are pulled over the *Compile Productivity* tab farther to the right. The *Graduate Completions* pool allocation is split into two columns here for clarity. Because some funding is allocated out to units for graduate degrees, units would pay their graduate remissions out of some of those funds. This splits the graduate allocation out into the current graduate remission budget and the balance of the graduate completion allocation. *This is only for illustration---the model does not allocate specifically to graduate remissions. The budget for remissions is up to the unit to set.* For some units (where the balance column is negative) some of the funding for remissions has to come from other allocations. This most often reflects where graduate remissions are an important part of the delivery of undergraduate credit hours and programs.

Columns S to V are the community adjustment (or strategic or subsidy) allocations. Column S is used to allocate 95% of the gross revenue (if the budgets are less than that) of the professional schools. The Adjust to Floor column allocates part of the Community funds to bring units below the floor to the identified floor level. Column U is a settle up, where any surplus or deficit in the community support funds are distributed back out proportionally to the productivity allocations. Column V is reserved for adjustments by the Provost, as the model allocations are advisory to the Provost and may be adjusted for strategic and other reasons.

Step 7 - Final Model

This tab shows just shows all of the components of the final distribution and the adjustments necessary to bring the initial budgets to the actual FY17 values (if cell K1 on the dashboard is set to "yes").

Model Calculations and Compilations (light blue tabs)

Note that the productivity tabs included both FY16 and FY17 Projected values and FY16 and FY17 actual values. This is because the budget for the following fiscal year (FY19 for example) use the three prior years FY16, FY17, and FY18. Preliminary budgets are developed in March and April, and so require estimates of the actual numbers in the current year (so in March 2018 we will have to estimate FY18-19 numbers to use in the preliminary FY19 budget).

Compile Productivity tab

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

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. While there is an option to include Ecampus credit hours, this is not used at present (i.e. Ecampus allocations are treated as they have been).

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. These are for completed credit hours.

The credit hour value used in each category is the sum of the three previous years (so for FY17 it is based on the sum of FY14, FY15, and FY16 credit hours).

These values are not weighted by disciplinary costs to discourage "poaching" of credit hours across colleges, but are weighted by level (lower-division, upper-division, graduate).

Columns Y to AG have credit hour adjustments. These are primarily Biology credit hours taught by other units. The Ecampus and Summer credit hour data are not used as these are allocated in the same way as at present.

Columns Q to X have the raw credit hour data and include projections for 2016 based on Fall, 2015 and projections for 2017 from Fall, 2016. These are included to assess the accuracy of the projection methodology.

Columns E through O aggregate the data. Rows 62 to 82 compile the raw totals with adjustments, rows 39 to 58 weight those totals by level and make adjustments to the PAC hours for the fee income. Rows17 to 37 calculate the weighted average share of the pool.

Columns A to C, Rows 17 to 37 calculate the dollars allocated to each unit.

Columns E to N, Rows 84 to 116 calculate the per credit hour allocation by unit. These vary only by level because there are no disciplinary weights. PHHS's lower-division allocation is different because the PAC hours are not

included in the calculation (they are included in the overall allocation). These are included to allow an estimate of what growth in credit hours at various levels would generate.

Honors College Incentive tab

This distributes a small portion of the budget to recognize units that deliver credit hours for the University Honors College. This is based on the three years previous to the budget year (so for example FY14, FY15, FY16 for FY17).

These are not weighted so the credit hours are simply summed for three years and used to calculate the share of the pool. The credit hours assigned to the Honors College need to be reviewed to make sure they are not being double counted.

Undergraduate Completions tab

This tabulates upper-division credit hours taught to majors (excepting Ecampus and Summer credit hours) and undergraduate degrees awarded by year. Three-year totals are used as for other data. These are weighted by average college discipline weights (capped at 1.384 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–working on the data issues there). Every five minors are counted as one degree. These degree counts do include degrees awarded to Ecampus students (this is, in effect, a double counting of allocations for Ecampus activity as an incentive).

Degrees are weighted at 60% of the total and credit hours at 40%. The credit hours required per degree vary significantly across colleges, so the measures are somewhat independent. The 60%-40% encourages the completion of majors, not just their recruitment, but does recognize the cost of delivering credit hours.

Columns X through AJ, rows 14 to 35 note the weights by discipline; rows 38 to 60 have the data for the "equivalent degrees" calculated based on majors.

Columns P to W, Rows 15 to 60 have the raw data for credit hours taught to majors and degrees awarded. Columns E to L, rows 15 to 60 have the weighted credit hours and degrees and calculate a proportion of the total for each college.

Columns A to C calculate the weighted share of the pool (rows 40 to 60) and the dollar allocation (rows 15 to 35).

Rows 65 to 85 shows some comparisons of credit hour share to degree share (emphasizing they are not perfectly linear) and some metrics on dollar allocations per measure.

Graduate Completions tab

Same as the previous tab but for graduate credit hours to majors (excluding summer and Ecampus) and graduate degrees awarded (again uses three-year totals). This includes a count for graduate certificates awarded, and values are also weighted by discipline (at college average values). Similar to the undergraduate completions metric, degrees are weighted at 60% and credit hours at 40%.

Columns Y to AD note the disciplinary weights used. Note that the original FY16 version used PhD weights that were consistently 25% over the equivalent MS weight. The FY17 and FY18 versions (and the adjusted FY16 version) use the actual PhD weights calculated from national data. The appropriate weighting of the PhD programs is another discussion item. Columns P to V have the raw data on degrees and credit hours (including degrees from interdisciplinary graduate programs). Columns J to N calculated the weighted numbers of degrees and credit hours and columns E to H calculate the share of the weighted credit hours and degrees. Columns A to C calculated the weighted share of degrees and credit hours and the dollar allocation.

Ecampus and Summer tab

This version allocates Ecampus and Summer in the same way they have been, as 80% of net student credit hours. These are not weighted by discipline and are not differentiated by lower-division or upper-division credit hours (as this has not been the practice to date). The tuition allocations here are set by the Budget Office in consultation with all of the units, as has been the practice to date. Columns L to R, rows 4 to 36 show the actual allocations after settle ups for Ecampus, including a projection for FY18.

The lower part of this tab (below row 50) does show a calculation similar to what is done for on-campus credit hours and distributes amounts proportionately. This is provided as an illustration. As Ecampus becomes a large part of many College's portfolios, we may want to consider treating that pool in a similar way to the campus pool. However, the very clear consensus of the deans at this point (and the UBC) is to continue to allocate Ecampus and Summer term revenues as we have. This calculation is not used now.

Strategic Populations tab

This distributes an additional allocation for strategically important student groups including Pell recipients, URM students, and international students (this originally included Ph.D. degrees and high-achieving students but these were turned off in this version as the consensus was they were not needed or the data was murky).

These groups are weighted variously, mainly on the basis of how large the population is and how large an incentive is needed for the category. These are another area for discussion in the fall. The data will be updated shortly to include actuals for FY17.

Interdisciplinary Graduate tab

This is an attempt to make an allocation that recognizes unit participation in interdisciplinary graduate programs and to make a discrete allocation to those programs. It counts degrees awarded, weights the degree a bit more than a normal degree (1.2x), and allocates a portion to the home of the major professor (0.96 of the 1.2) and a portion to the interdisciplinary program (0.24 of the 1.2). Refining the data on this piece and the appropriate additional weighting is a work in progress.

This data needs to be updated to FY16 and FY17 actuals.

Grant Data tab

The data for new grant awards (from Research Office reports), for total Facilities and Administrative (indirect) costs recovered (Budget Office report reconciled to actual total recovery), and grant expenditures (from CORE report RES0008) are here. These are corrected for organizational changes. In each case the average of the last three years (FY14, FY15, and FY16 for FY17 for example) 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.

Cascades Incentive tab

This allocation is small and also a bit of an experiment. Cascades faculty are currently connected to academic colleges in Corvallis for their evaluation and promotion. The thought 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.

Adjustments Information (Green tabs)

Pharmacy Vet Med

The professional health colleges do not fit well in this kind of productivity model. They lack undergraduate programs and are much more expense to deliver per credit hour or per degree than most other programs. Allocating an appropriate budget requires some methods outside the productivity-based allocations described above.

This tab looks at the total revenues attributable to the professional colleges so that can be compared to the actual allocation arrived at using the productivity measures and the disciplinary weights. One of the adjustments used (its size depends on whether professional school weights or health sciences weights are used from the programs) allocates 95% of gross revenues to the programs. This page estimates what the total gross revenues from all sources are for the two colleges.

Floor Calculations

When the work on a new budget model began, the Provost at the time committed to using the FY15 initial budget as a floor. The model development extended a year longer than originally planned and there were some substantial budget commitments in FY16, so FY16 may be a more appropriate budget floor.

This page takes the FY15 and FY16 adjusted initial budgets and subtracts any dedicated or targeted funds to identify an FY15 and FY16 "base" budget floor. Depending on the settings on the dashboard page, the current years dedicated and targeted funds are added to the appropriate base to set a budget floor for the unit for the current fiscal year.

Reference Materials and Miscellaneous Calculations (brown tabs)

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

Inst Management Detail tab

This shows the original Institutional Management sheet from the initial budget and how it was assigned to various categories in the *Step 1a - IM Summary* tab.

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. These percentages are used to charge the assessment and to distribute it to the supporting units.

Executive Funding tab

This tracks discrete changes to the annual budget for these units so approved changes did not get lost and are clearly identified.

OSU Targeted Fund Detail tab

This documents what the components of the allocations noted as OSU Targeted funding in the current initial budget. These map to the OSU Strategic Funding category in the Budget Model pages.

State Targeted Funding tab

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

Differential Tuition Allocation tab

This documents the calculations of tuition differentials (charges above base tuition) for the units that have them. We are reviewing this calculation to make sure we've got it right. The on-campus program differentials are allocated on the Dedicated Funds tab. The Ecampus differentials are shown here for reference, but are allocated with the other Ecampus revenues on the Ecampus Summer tab.

Buildings tab

This is the list of buildings 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 the weighted average discipline weights by college. The table of discipline weights by level was weighted by the number of majors in each program, in each college.

The table in cells B5 to G26 show the disciplinary weights used in the model. The table to the right is the original set of weights (used in the first version of the FY16 model). The lower table shows those weighted average weights before they are adjusted for differential tuition. The upper table shows the weights after that are adjusted to account for differential tuition to colleges. The undergraduate weights were capped on the assumption that over a certain level that it was appropriate for students to contribute a portion of the additional cost for those programs.

There is a detailed file available with the sources of the discipline and level weights, along with the approach used for averaging, binning, and capping them by college.

The data for these came from studies that included data from Illinois, Florida, Ohio, Texas and Montana, as well as the existing RAM values.

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 initial budget has been using an allocation of F&A costs that is proportional to the components of the negotiated rate. The one exception is that the allocation to Centers and Institutes includes an additional allocation of F&A dollars that is not really tied to the negotiated rate.

This page makes a correction to that and allocates the F&A dollars in closer proportion to the negotiated rate. This is the recommendation for FY19. The principal change is that the budget allocation to the Centers and Institutes is funded centrally out of the community support fund, rather than being hidden inside the F&A allocation. The final F&A allocation methodology is under discussion.

SSCM Allocation tab

The SSCM (Student Success and Completion Model) is the mechanism by which the state distributes the Public University Support Fund. This is most of our allocation. This shows the components of the initial allocation for the fiscal year, along with the budget with Vet Med or Pharmacy turned to 0 credit hours and 0 degrees (this allows calculation of how much revenue is allocated because of the existence of those programs).