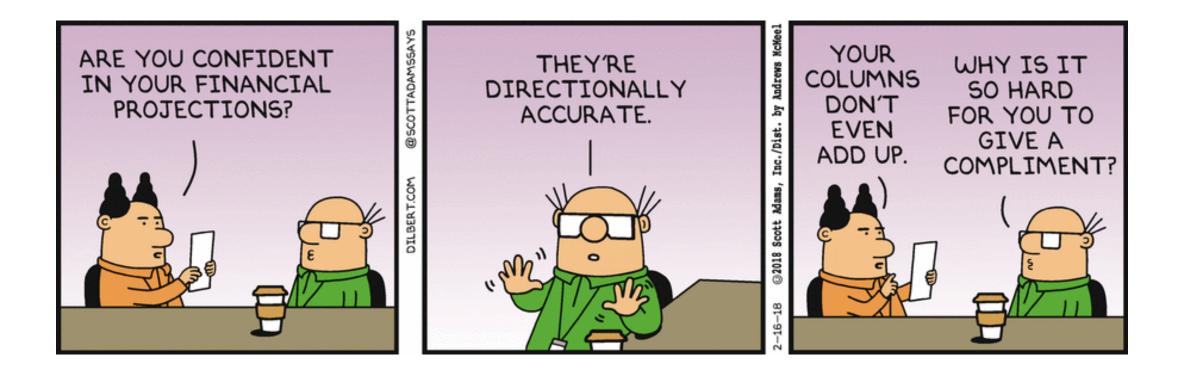
FORECASTING 101



FORECASTING 101



Forecasting Guidance

- Base Budget vs. Carryover
- Prior Year Trends
 - FIN2554 (Op Stmnt Query by Period)
- Check Actuals
 - FIN1855 (Consol. Op Stmnt by Index)
 - FIN1922 (Transaction/Payroll Ledger Detail)
- Review Items with Management
 - Vacancies
 - New Strategic Initiatives
 - Goals/Planning/Future Purchases



FY20 Budget Planning Guidelines

These guidelines are based on projected or anticipated changes in enrollments, benefit costs and other variables that are subject to change. Where appropriate, the relative volatility of a guideline has been provided. FY20 Guidelines Volatility Salaries Medium Classified employees - 4.75% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Medium Classified employees - 4.75% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Medium Classified employees - 4.75% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Still_25/hr Student Wages Minimum Wage July 1, 2019 through June 30, 2020 \$11.25/hr (Breaduate Pay- Minimum full-time equivalent monthly salary \$3,822 Medium Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/8 summer \$150 - FY19 rates) Low Graduate Cost vary by program. Please refer to approved Tution & Fees for actual costs: OSU Tution & Fees OSU Tution & Fees University may remit the following fees pending collective bargaining: Medium Low			
EY20 Guidelines Volatility Salaries Medium Unclassified employees - 475% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Medium Classified employees - 475% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Medium Classified employees - 100 provide status of university service and topped out for at least 12 months) = 2.5% Medium Student Wages \$11.25/hr Student Wages July 1, 2019 through June 30, 202 \$11.25/hr Graduate Pay - Minimum full-time sequivalent monthly salary \$3,922 Graduate Fee Remissions \$000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Fee Remissions \$000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Fee Remissions \$000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Fee Remissions \$000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low University may remit the following fees pending collective bargaining: .0.502 Tuition & Fees OSUI Tuition & Fees -One-time International Student Orientation Fee - \$300 (winter and spring terms) or \$50 (fall term) Low Low -'PE rate for hires before 8/20/2003 41.42% OPE rate for hires after 8/20/2003 41.42% OPE rate for hires after 8/20/2003 41.42% OPE rate for hires after 8/20/2003 <td< td=""><td>These guidelines are based on projected or anticip</td><td>pated changes in enrollments, benefit costs and other variables</td><td></td></td<>	These guidelines are based on projected or anticip	pated changes in enrollments, benefit costs and other variables	
Salaries Medium Unclassified, including academic, faculty and professional: 3% raise January 1 Medium Classified employees - 4.75% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Medium Classified employees - 1.75% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Medium Minimum Wage \$11.25/hr Based on January 1 Medium Graduate Pay - Minimum Allitime equivalent monthly salary \$3,822 Medium Graduate Composite Rate for Health Insurance \$600 (\$450 academic year pilus 1/8 summer \$150 - FY19 rates) Low Graduate Fee Remissions Base tuition -12 credits - resident (increase 2% over FY18) \$4,209 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: University may remit the following fees pending collective bargaining: -8627/per term .000 -One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low .000 -VPE rate for hires after 10/20203 41.42% OPE rate for hires after 10/20203 41.42% OPE rate for hires after 10/20203 41.42% Medium Medium OPE rate for hires after 10/20203 41.42% Medium Medium OPE rate for hires after 10/	that are subject to change. Where appropriate, th	e relative volatility of a guideline has been provided.	
Unclease Classified including academic, faculty and professional: 3% raise January 1 Classified employees - 4.75% (Full steps + 3.0% COLA on July 1, 2010 and 2.1% COLA on July 1, 2020) Classified employees - A75% (Full steps + 3.0% COLA on July 1, 2010 and 2.1% COLA on July 1, 2020) Student Wage July 1, 2016 through June 30, 2020 (Based on Barbard Rase as the intent by Legislater.) Graduate Pay - Minimum full-time equivalent monthly salary Graduate Composite Rate for Health Insurance \$000 (\$450 academic year plus 1/8 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$000 (\$450 academic year plus 1/8 summer \$150 - FY19 rates) Base tulion - 12 credits - resident (Increase 2% over FY19) Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: University may remit the following fees pending collective bargaining: -8627/per tem -0ne-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -0ne-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -0ne-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -0ne-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -0ne-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -0ne-time International Student Orientation Fee - \$30,0 % Retirement Rates PERS - Tier 1 Tier 2 33.41% PERS - Tier 1 2 20,05% OPE rate for hires after 80/202003 41.42% OPE rate for hires after 80/202003 40.44% Blended OPE rate 30.00% Retirement Rates PERS - Tier 1 3 15.85% OPE rate for hires after 10,000 (b) ¹ New employees who are timed after Aug 1, 2014 and who choose ORP, will be Ter 4. Exception would be employees tho are timed after Aug 1, 2014 and who choose ORP, will be Ter 4. Exception would be employees tho are timed after Aug 1, 2014 and who choose ORP, will be Ter 4. Exception would be employees tho aret	FY20 Guidelines		Volatility
Classified employees - 4.75% (Full steps + 3.0% COLA on July 1, 2019 and 2.1% COLA on July 1, 2020) Medium Classified employees - longevity premium (5 years of university service and topped out for at least 12 months) = 2.5% Student Wages Minimum Wage \$11.25/hr July 1, 2019 through June 30, 2020 \$11.25/hr (Basel on Bandard Rike as identified by Lepsiature.) \$3,922 Medium (Dependent uon contract negotations) Graduate Pay \$3,922 Medium Graduate Pay Minimum Wage \$4,209 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: QSU Tuition & Fees University may remit the following fees pending collective bargaining: -8627/per term Low -One-time International Student Orientation Fee - \$300 (winter and spring terms) or \$50 (fail term) Low Low PPELASE ROW To thise before 8/202003 41.42% Medium Low OPE rate for hires after 8/202003 41.42% Medium Low OPE rate for hires after 8/202003 41.42% Medium Medium OPE rate for hires after 8/202003 41.42% Medium Medium OPE rate for hires after 8/202003 41.42% Medium Medium	Salaries		
Classified employees - longevity premium (5 years of university service and topped out for at least 12 months) = 2.5% Student Wage July 1, 2019 Through June 30, 2020 (listed on bundar Rike as learned by Legislaure.) Graduate Pay - Minimum full-time equivalent monthly salary (Dependent upon contact registance) Graduate Fae Femissions Base tuition - 12 credits - resident (increase 2% over FY 19) S4,209 Medium Control - 12 credits - resident (increase 2% over FY 19) S4,209 Medium - One-time matriculation fee - \$300 - One-time matriculation fee - \$300 - One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) - One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) - OPE rate for hires before 8/20/2003 Retirement Rates PERS - Tierl / Tier2 Blended OHEr rate DRP rate for hires after 8/20/2003 0.64% Blended OHEr rate PERS - Tierl / Tier2 3.3.00% Retirement Rates PERS - Tierl / Tier2 3.3.05% Retirement Rates PERS - Tierl / Tier2 3.3.05% Retirement Rates PERS - Tierl / Tier2 3.3.05% ORP - Tierd 1 Needium	Unclassified, including academic, faculty and profession	nal: 3% raise January 1	Medium
Student Wages Student Wages Minimum Wage July 1, 2019 shore plate as usefied by Legiplate.) Graduate Composite Rate for Health Insurance \$8000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$8000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$8000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$8000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$8000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$8000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Medium Composite Rate for Health Insurance \$8000 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low -One-time International Student Orientation Fee - \$300 Attal costs: OSU Tuition & Feese -One-time International Student Orientation Fee - \$300 (winter and spring terms) or \$50 (fall term) Low Low -**PLEASE MORE for hites after 8/20/2003 41.42% OPE rate for hites after 8/20/2003 41.42% OPF rate for hites after 8/20/2003 30.64% Medium Medium			Medium
Minimum Wage \$11.25/hr (Based on Bondard Rear as identified by Legislature.) \$3,922 Medium Graduate Pay - Minimum full-time equivalent monthly salary \$3,922 Medium (Deended two constructions of bondard Rear as identified by Legislature.) \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Oscillate Fay Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low -0ne-time International Student Onientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low Low -0PE rate for hires after \$20203 \$11.25% Medium Low OPE rate for hires after \$20203 \$14.42% OPE rate for hires after \$20203 \$14.42% <td></td> <td>niversity service and topped out for at least 12 months) = 2.5%</td> <td></td>		niversity service and topped out for at least 12 months) = 2.5%	
July 1, 2019 Crough June 30, 2020 \$11.25/hr Bised on bianade Real set is elemented by Legistature.) \$3,922 Medium Graduate Pay - Minimum full-time equivalent monthly salary (Desendent upon contract regotation) \$000 (\$450 academic year plus 1/0 summer \$150 - FY19 rates) Low Graduate Fee Remissions Base tuition -12 credits - resident (increase 2% over FY19) \$4,269 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: University may remit the following fees pending collective bargaining: -\$627/per term OSU Tuition & Fees S00 (\$416 mem) -One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) -One-time International Student Orientation SU Prevident, the OSU Board and the Higher Ed Coordinating Commission*** Medium DFE rate for hines before 8/29/2003 41.42% OPE rate for hines before 8/29/2003 Medium OPE rate for hines before 8/29/2003 41.42% OPE rate for hines before 8/29/2003 Medium OPE rate for hines before 8/29/2003 41.42% OPE rate for hines and who choose ORP, will be Ter 4. Exceptions would be emprived who who hoose ORP, will be Ter 4. Exceptions would be emprived who whoose ORP, will be Ter 4. Exceptions would be emprived who whoose ORP, will be Ter 4.			
(Bise ion Dandard Rate as learning by Legislature.) (Graduate Pay- Minimum full-time equivalent monthly salary (Dependent upon contract negotations) §3,022 Medium Graduate Composite Rate for Health Insurance §000 (\$450 academic year plus 1/0 summer \$150 - FY19 rates) Low Graduate Reventsions Base tuition - 12 credits - resident (increase 2% over FY10) \$4,200 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: OSU Tuition & Fees OSU Tuition & Fees University may remit the following fees pending collective bargaining: -One-time matriculation Fee - \$30 Medium -One-time matriculation Fee - \$350 Medium -One-time neternational Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low ""PLEASE NOTE: Tuition and fees are subject to approval by the OSU President, the OSU Board and the Higher Ed Coordinating Commission*" Low Estimated Other Payroll Expense PERS - Tier1 / Tier2 33.41% Medium ORP - Tier3 20.85% Medium Medium ORP - Tier3 16.85% Medium Medium ORP - Tier4 8% (pus up to 4% match of 403(b) Medium Medium 'New employees who user perelougly in the reterment system. Questions? Contact Em			
Graduate Pay - Minimum full-time equivalent monthly salary \$3,922 Medium Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Composite Rate for Health Insurance \$600 (\$450 academic year plus 1/9 summer \$150 - FY19 rates) Low Graduate Fee Remissions Base tuition - 12 credits - resident (increase 2% over FY19) \$4,269 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: OSU Tuition & Fees Medium 90e-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term)		\$11.25/hr	
(Dependent upon contract regotations) User of the second seco		alary \$3.922	Medium
Graduate Fee Remissions Base tuition - 12 credits - resident (increase 2% over FY19) \$4,269 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: OSU Tuition & Fees University may remit the following fees pending collective bargaining: -9627/per term Medium -One-time matriculation fee - \$350 -0ne-time international Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low ***PLEASE NOTE: Tuition and fees are subject to approval by the OSU President, the OSU Board and the Higher Ed Coordinating Commission*** Low Estimated Other Payroll Expense OPE rate for hires after 8/29/2003 41.42% OPE rate for hires after 8/29/2003 41.42% Medium OPE rate for hires after 8/29/2003 30.64% Blended OPE rate Blended OPE rate 33.00% Medium PERS - Tier1 / Tier2 33.41% Medium PERS - Tier3 26.85% Medium ORP - Tier3 15.85% Medium ORP - Tier4 8% plus up to 4% match of 403(b) Medium * Nee molyces who are traited straits at the dub to thoose ORP, will be Tier4. Exceptions would be employees who were previously in the reterment system. Questions? Contact Employee Benefits. Coll Other OPE Percentage rates = 8.08% Low Medium Annual PEBB Estimate \$16,845 Low <td></td> <td></td> <td></td>			
Graduate Fee Remissions Base tuition - 12 credits - resident (increase 2% over FY19) \$4,269 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: OSU Tuition & Fees University may remit the following fees pending collective bargaining: -9627/per term Medium -One-time matriculation fee - \$350 -0ne-time international Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low ***PLEASE NOTE: Tuition and fees are subject to approval by the OSU President, the OSU Board and the Higher Ed Coordinating Commission*** Low Estimated Other Payroll Expense OPE rate for hires after 8/29/2003 41.42% OPE rate for hires after 8/29/2003 41.42% Medium OPE rate for hires after 8/29/2003 30.64% Blended OPE rate Blended OPE rate 33.00% Medium PERS - Tier1 / Tier2 33.41% Medium PERS - Tier3 26.85% Medium ORP - Tier3 15.85% Medium ORP - Tier4 8% plus up to 4% match of 403(b) Medium * Nee molyces who are traited straits at the dub to thoose ORP, will be Tier4. Exceptions would be employees who were previously in the reterment system. Questions? Contact Employee Benefits. Coll Other OPE Percentage rates = 8.08% Low Medium Annual PEBB Estimate \$16,845 Low <td>Graduate Composite Rate for Health Insurance</td> <td>\$600 (\$450 academic year plus 1/9 summer \$150 - EV19 rates)</td> <td>Low</td>	Graduate Composite Rate for Health Insurance	\$600 (\$450 academic year plus 1/9 summer \$150 - EV19 rates)	Low
Base tuition - 12 credits - resident (increase 2% over FY19) \$4,269 Medium Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: OSU Tuition & Fees University may remit the following fees pending collective bargaining:			2011
Actual costs vary by program. Please refer to approved Tuition & Fees for actual costs: OSU Tuition & Fees University may remit the following fees pending collective bargaining: -S627/per term Medium -One-time matriculation fee - \$350			
University may remit the following fees pending collective bargaining:			
-\$627/perterm Medium -One-time matriculation fee - \$350 Low -One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low ***PLEASE NOTE: Tuition and fees are subject to approval by the OSU President, the OSU Board and the Higher Ed Coordinating Commission*** Low Estimated Other Payroll Expense OPE rate for hires before 8/29/2003 41.42% OPE rate for hires after 8/29/2003 30.64% Biended OPE rate Biended OPE rate 33.00% Medium PERS - Tier1 / Tier2 33.41% Medium ORP - Tier3 26.95% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retrement system. Questions? Contact Employee Benefts. Other OPE Percentage rates = 0.08% Other OPE Percentage rates = 0.80% Low Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) 3% of prior FY expenditures Low -Business Center Assessment Increase 5% Medium			OSU Tuition & Fees
-One-time matriculation fee - \$350 Low -One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low ***PLEASE NOTE: Tuition and fees are subject to approval by the OSU President, the OSU Board and the Higher Ed Coordinating Commission*** Low Estimated Other Payroll Expense		lective bargaining:	Madium
-One-time International Student Orientation Fee - \$30 (winter and spring terms) or \$50 (fall term) Low ***PLEASE NOTE: Tutilion and fees are subject to approval by the OSU President, the OSU Board and the Higher Ed Coordinating Commission*** Low OPE rate for hires before 8/20/2003 41.42% OPE rate for hires after 8/20/2003 40.42% OPE rate for hires after 8/20/2003 30.64% Blended OPE rate 33.00% Retirement Rates PERS - Tier 1 / Tier 2 33.41% Medium ORP - Tier 1 / Tier 2 33.20% Medium ORP - Tier 1 15.85% Medium ORP - Tier 1 8% plus up to 4% match of 403(b) Medium * New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retirement system. Guestions? Contact Employee Benefits. Low Other OPE Percentage rates = 8.08% Low Medium Annual PEBB Estimate \$16,845 Medium Medium For more detailed information, see http:/ifa.oregonstate.edu/budget/budget-development-resources Medium -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%			
PLEASE NOTE: Tuttion and fees are subject to approval by the OSU President, the OSU Board and the Higher Ed Coordinating Commission Estimated Other Payroll Expense OPE rate for hires before 8/29/2003 41.42% OPE rate for hires after 8/29/2003 30.64% Blended OPE rate 33.00% Retirement Rates Medium PERS - Tier1 / Tier2 33.41% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefts. Other OPE Percentage rates - 8.08% Low Annual PEBB Estimate \$16,845 Low Medium Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Medium - General Admin Overhead Charge (28204) 3% of prior FY expenditures . -		ee - \$30 (winter and spring terms) or \$50 (fall term)	
OPE rate for hires before 8/29/2003 41.42% OPE rate for hires after 8/29/2003 30.64% Blended OPE rate 33.00% Retirement Rates Medium PERS - Tier1 / Tier2 33.41% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Low Other OPE Percentage rates - 8.08% Low Medium Annual PEBB Estimate \$16,845 Medium Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Medium Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5% Increase 5% Increase 5%			
OPE rate for hires before 8/29/2003 41.42% OPE rate for hires after 8/29/2003 30.64% Blended OPE rate 33.00% Retirement Rates Medium PERS - Tier1 / Tier2 33.41% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Low Other OPE Percentage rates - 8.08% Low Medium Annual PEBB Estimate \$16,845 Medium Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Medium Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5% Increase 5% Increase 5%	Estimated Other Payroll Expense		
Blended OPE rate 33.00% Retirement Rates PERS - Tier1 / Tier2 33.41% Medium PERS - Tier3 26.95% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefts. Uow Other OPE Percentage rates = 8.08% Low Medium Annual PEBB Estimate \$10,845 Medium Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%		41.42%	
Retirement Rates Medium PERS - Tier1 / Tier2 33.41% Medium PERS - Tier3 26.95% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Low Other OPE Percentage rates = 8.08% Low Medium Annual PEBB Estimate \$16,845 Medium Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5% Increase 5%	OPE rate for hires after 8/29/2003	30.64%	
PERS - Tier1 / Tier2 33.41% Medium PERS - Tier3 26.95% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Medium Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Low Other OPE Percentage rates = 8.08% Low Annual PEBB Estimate \$16,845 Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5% Increase 5%	Blended OPE rate	33.00%	
PERS - Tier1 / Tier2 33.41% Medium PERS - Tier3 26.95% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Medium Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Low Other OPE Percentage rates = 8.08% Low Annual PEBB Estimate \$16,845 Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5% Increase 5%	Retirement Rates		
PERS - Tier3 26.95% Medium ORP - Tier1 / Tier2 33.20% Medium ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Medium Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Low Other OPE Percentage rates = 8.08% Low Annual PEBB Estimate \$16,845 Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5% Increase 5%			Medium
ORP - Tier3 15.85% Medium ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Medium Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Medium Other OPE Percentage rates = 8.08% Low Annual PEBB Estimate \$16,845 Low For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%			
ORP - Tier4 ¹ 8% plus up to 4% match of 403(b) Medium ¹ New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Medium Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Low Other OPE Percentage rates - 8.08% Low Annual PEBB Estimate \$16,845 Medium For more detailed information, see <u>http://fa.oregonstate.edu/budget/budget-development-resources</u> Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%	ORP - Tier1 / Tier2 33.20%		Medium
** New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4. Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Other OPE Percentage rates = 8.08% Annual PEBB Estimate \$16,845 For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%	ORP - Tier3 15.85%		Medium
Exceptions would be employees who were previously in the retirement system. Questions? Contact Employee Benefits. Other OPE Percentage rates – 8.08% Annual PEBB Estimate \$16,845 For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Medium Medium Medium PGBneral Admin Overhead Charge (28204) -General Admin Overhead Charge (28204) -Business Center Assessment Increase 5%	ORP - Tier4 1 8% plus up to 4% mate	sh of 403(b)	Medium
Other OPE Percentage rates – 8.08% Low Annual PEBB Estimate \$16,845 Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) -Business Center Assessment 3% of prior FY expenditures	1 New employees who are hired after July 1, 2014 and who choose	ose ORP, will be Tier 4.	
Annual PEBB Estimate \$16,845 Medium For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%	Exceptions would be employees who were previously in the ref	irement system. Questions? Contact Employee Benefits.	
For more detailed information, see http://fa.oregonstate.edu/budget/budget-development-resources Assessments (fee funded units) .General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%	Other OPE Percentage rates – 8.08%		Low
Assessments (fee funded units) -General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%			Medium
-General Admin Overhead Charge (28204) 3% of prior FY expenditures -Business Center Assessment Increase 5%	For more detailed information, see <u>http://fa.</u>	oregonstate.edu/budget/budget-development-resources	
-Business Center Assessment Increase 5%	Assessments (fee funded units)		
	-General Admin Overhead Charge (28204)	3% of prior FY expenditures	
-Designated Operations 8.0%			
	-Designated Operations	8.0%	

Board of Trustees

- Quarterly
- Compile data
 - 1 week turn around
- Financial Accounting & Analysis Review
- Controller Reviews
- CFO Reviews
- Board Reviews

FY2019 Q3 Operating Management Report

BACKGROUND

Oregon State University's Fiscal Year 2019 Third Quarter (Q3) Operating Management Report presents the first nine months of operating results for the three operating fund groups: Education and General, Self-Support, and Restricted funds. The quarterly management report is a summary-level report that compares:

- Year-to-date actual activity relative to the projected total for the year to the same relationship in prior years or to expected current year totals to provide early warning of unexpected operating trends; and
- The current quarter projection for the year to the prior quarter projection to highlight changes in expected annual results.

The percentage of year-to-date actual revenue and expenditures as compared to the total projected annual amounts is calculated to help ensure that the Board and management have an early warning regarding unanticipated operating trends in the major categories. This percentage is called the *realization rate* for revenues and the *burn rate* for expenditures. The next step is to compare the current year realization/burn rate to the seven-year average of prior years' actual rates. The seven-year average is used to smooth out one-time operating changes. This method has proven successful in identifying when the current year actual results are not tracking as expected, allowing management to make any necessary budgetary changes to address unanticipated results.

The low standard deviation of the actual year-to-date results for each quarter over the past seven years provides support for the predictive value of the data. The standard deviation, coupled with the materiality of the amounts, provides the basis for OSU's established tolerance ranges, within which the actual results should track. If the actual year-to-date amounts fall outside the established tolerances, the data is flagged for further analysis.

This approach is applied with the following tolerances of plus or minus:

Tuition & Resource Fees, net of waivers	2%
Enrollment Fees	2%
Sales & Services	5%
Other revenue	7%
Federal restricted	5%
State restricted	7%
Other restricted	6%
Personnel Services	2%
Supplies & Services & Capital Outlay	5%

Board of Trustees Process

Oregon State University

 Education and General &
 (Unaudited, for management purposes only)

 SWPS
 (in thousands except enrollment)

 EDUCATION & GENERAL
 State General Fund

 State General Fund
 Tuition & Resource Fees, net of Wat

 Other
 Total Revenues

 Personnel Services
 Supplies & Services & Capital Outb

 Total Expenditures
 Net from Operations

Restricted

Quarterly Operating Management Report										
(onadured, for management purposes only)	<u> </u>	YTD Actual				Bu	dget & YE Projec	tion		
	A	В	С		D		E	F	G	
		YTD as a % of	Prior 7 yr. avg.	6/30/2018 Prior Yr.		Adjusted	Projected Variance	YE Projected	Chg from prior	Notes
	YTD	a % or Projected		Actual	Budget	Budget 6/30/2019	from Budget	6/30/2019	qtr. projection	Notes
(in thousands except enrollment)										
EDUCATION & GENERAL										
State General Fund	\$175,326	82%	84%	\$199,262	\$207,782	\$207,782	\$5,213	212,995	\$0	
Tuition & Resource Fees, net of Waivers	374,478	98%	99%	367,279	394,787	385,716	(12,725)	382,062	(1,373)	
Other	62,663	62%	62%	100,404	99,331	99,331	2,286	101,617	1,160	
Total Revenues	612,467			666,945	701,900	692,829	(5,226)	696,674	(213)	
Personnel Services	(388,311)	74%	73%	(503,433)	(533,038)	(533,038)	7,026	(526,012)	2,290	
Supplies & Services & Capital Outlay	(99,837)	65%	67%	(138,982)	(156,982)	(156,982)	2,930	(154,052)	5,690	
Total Expenditures	(488,148)			(642,415)	(690,020)	(690,020)	9,956	(680,064)	7,980	
Net from Operations	124,319			24,530	11,880	2,809	4,730	16,610	7,767	
Transfers In	8,101	84%	80%	3,339	4,662	4,682	4,978	9,640	81	
Transfers Out	(22,231)	81%	75%	(24,466)	(21,666)	(23,664)	(5,703)	(27,369)	(5,784)	
Fund Additions/(Deductions)	0			0	0	0	0	0	0	
Change in Unrestricted Net Assets	110,189			3,403	(5,124)	(16,173)	4,005	(1,119)	2,064	
Beginning Unrestricted Net Assets	97,933	-		94,530	97,933	97,933	0	97,933	0	
Ending Unrestricted Net Assets	\$208,122			\$97,933	\$92,809	\$81,760	\$4,005	\$96,814	\$2,064	
% Operating Revenues				14.7%	13.2%	11.8%		13.9%		
Student FTE Enrollment-YTD Summer thru Winter terms only	19,995	70%	71%	27,813	28,547	28,044	(503)	28,044	0	

As of March 31, 2019

https://leadership.oregonstate.edu/trustees/committees/finance-administration-committee

Transfer Process in Board Reports

- Fund type reporting
- Intra Funds
 - Within E&G, Self Supports, or Restricted
- Inter Funds
 - Between E&G, Self Supports or Restricted
- Information we NEED
 - Review every transfer that has occurred
- Matching transfer information (E&G to Aux AND Aux from E&G)

Transfers

OREGON STATE UNIVERSITY Transfers schedule (in \$000's)

As of December 31, 2018 For the Fiscal Year Ended June 30, 2019

		Γ	Self	-Sup	Self-Support						
	E&G		Auxiliary		Designated Operations & Service Departments		Plant fund		Restricted	Other	Total
Transfers In - E&G			\$3,367		\$4,937	(d)	\$1,135		\$120		 \$ 9,559
Transfers Out - E&G			7,363	(a)	1,296	(b)	12,819	(c)	107	-	21,585
Transfers In - Auxiliary	\$7,363	(a)					370			-	7,733
Transfers Out - Auxiliary	3,367						11,839	(c)		225	15,431
Transfers In - Designated Operations & Service Departments	1,296	(b)								-	1,296
Transfers Out - Designated Operations & Service Departments	4,937	(d)								0	4,937
Transfers In - Restricted	107									-	107
Transfers Out - Restricted	120						6,000	(c)		-	6,120

(a) mainly support for athletics-\$7.3M

(b) subsidies from E&G for supporting Desginated Operations and Service Departments

(c) transfers to plant fund for remodels and space renovations

(d) mainly transfer of royalties to E&G

- Materiality
- Level of detail needed in write-up
- Be prepared to answer variance explanations even not directly material
 - Why?

Tuition & Resource Fees, net of waivers	2%
Enrollment Fees	2%
Sales & Services	5%
Other revenue	7%
Federal restricted	5%
State restricted	7%
Other restricted	6%
Personnel Services	2%
Supplies & Services & Capital Outlay	5%

Oregon State University Quarterly Operating Management Report

As of December 31, 2018 For the Fiscal Year Ended June 30, 2019

(Unaudited,	for management	purposes	only)

(Unaudited, for management purposes only)							dget & YE Projec			
	-	TD Actual								
	A	В	c		D		E	F	G	
		YTD as a % of	Prior	6/30/2018 Prior Yr.		Adjusted	Projected Variance	YE	Cha from origin	Notes
	YTD	a % or Projected	7 yr. avg. YTD %	Actual	Budget	Budget 6/30/2019	from Budget	Projected 6/30/2019	Chg from prior qtr. projection	Notes
(in thousands)										/
SELF-SUPPORT - Auxiliaries, Designated Operations and S	ervice Depar	tments								/
Enrollment Fees	\$25,742	65%	65%	\$39,093	\$41,675	\$39,939	(\$1,950)	39,725	(\$214)	
Sales & Services	68,527	41%	41%	161,623	163,571	164,082	3,594	167,165	3,083	(1)
Other	19,460	47%	42%	39,662	37,777	41,002	3,505	41,282	280	
Total Revenues	113,729			240,378	243,023	245,023	5,149	248,172	3,149	
Personnel Services	(57,663)	48%	48%	(117,183)	(121,152)	(121,317)	1,070	(120,082)	1,235	
Supplies & Services & Capital Outlay	(63,201)	53%	48%	(121,206)	(114,973)	(118,343)	(4,988)	(119,961)	(1,618)	
Total Expenditures	(120,864)			(238,389)	(236,125)	(239,660)	(3,918)	(240,043)	(383)	
Net from Operations	(7,135)			1,989	6,898	5,363	1,231	8,129	2,766	
Transfers In	986	11%	13%	11,169	9,216	8,714	(187)	9,029	315	
Transfers Out	(13,786)	68%	60%	(13,509)	(17,897)	(19,164)	(2,471)	(20,368)	(1,204)	
Additions/(Deductions) to Unrestricted Net Assets	(473)			(6,648)	(7,887)	(7,881)	31	(7,856)	25	
Change in Unrestricted Net Assets	(20,408)			(6,999)	(9,670)	(12,968)	(1,396)	(11,066)	1,902	
Beginning Unrestricted Net Assets	35,372			42,371	35,372	35,372	0	35,372	0	
Ending Unrestricted Net Assets	\$14,964			\$35,372	\$25,702	\$22,404	(\$1,396)	\$24,306	\$1,902	
% of Operating Revenues				14.7%	10.6%	9.1%		9.8%		
Total Unrestricted Net Assets				\$133,305	\$118,511	\$104,164		\$119,056		
Days of Expenditures in Total Unrestricted Funds				55	47	41		47		

This gray highlighting shows were a variance explanation is required

(1) The \$3.1M change in projection is primarily due to \$1.2M increase for a new testing contract within Civil & Construction Engineering, \$0.5M increase in PACE registrations, \$0.5M increase in Meningococcal B vaccine and \$0.4M increase in conference services.

SELF-SUPPORT FUND

For the fiscal year, the Self-Support Fund revenues are projected to total \$248.2M, expenditures are expected to total \$240.0M, and transfers in and transfers out are projected to be \$9.0M and \$20.4M, respectively. Deductions from unrestricted net assets, primarily representing debt principal payments and purchases of fixed assets, are expected to total \$7.9M. Unrestricted net assets are projected to decrease \$11.1M to total \$24.3M at year's end.

For Self-Support funds, the following items are of note:

Sales & Services

The \$3.1M change in projection is primarily due to a \$1.2M increase for a new testing contract within Civil & Construction Engineering, a \$0.5M increase in Professional and Continuing Education (PACE) registrations, a \$0.5M increase in Meningococcal B vaccine to address higher demand for the vaccination in late 2018, and a \$0.4M increase in conference services.

ales & Services													
	1,121,937	Student Health	medical in their know	ncome figu wledge at	ures were v the time. A	vhat was e ABC also t	stimated b hinks it ha	y the depa s to do wit	artment at h ccare.	the time a	nd confirm	ned in Q3.	h variance. The It was the best to
	(2,663,467)	Network Services	In Q3, projection was increased 2.6 million for Statewide Fiber Optic. The revenue in Q4 was reversed as sale and was booked as deferred revenue.										
	(460,692)	Svc Ctr-QCS Lasells	events bo	oked at th	e time of p	rojections	and the as	sociated r	egistratior	income e	stimate wł	nile also ta	nue are based on king into account he market.
	322,493	Svc Ctr-Printing & Mailing	sources (\$	5127,344) a ne change	ind the ren in Alumni j	naining am	ount is due	e to an inci	rease in ex	ternal sale	s of \$195,1	50. P&M re	ernal revenue esponded that projection was thei
	704,542	Des Ops-INTO	The Sales & Services revenue projection was copied under Other Revenue in error. The revenue went to Sales & revenue causing a variance in both Sales & Services revenue and Other revenue.									o Sales & Services	
	(334,558)	Des Ops-XEC	The rever majority o	ue share of the \$334	we gave to	COB was \$ ase in sale	269,329 wł s and servi	nich we die ces revenu	d not antici ue. When I	pate in ou UABC give	r 3rd quart	er projecti	n a significant defici on. This makes up a s, they JV the
	(485,228)	Des Ops-ZSS			ik in S&S du of their ch			OU, OIT an	d EOU for \$	185k each	. They wen	t to the clo	oud and were
	660,213	Roaylty-RDR	Offc Com	mercial &	Corp Devel	opment di	d not budg	et \$675k i	n Other Re	venue (mi	ssed budge	et item).	
	(243,682)	Misc Others											
	(1,378,442)												

Questions?

