Oregon State University
Instructions for FY04 Education and General Fund Budget Preparation
Worksheets are due by Tuesday, July 22, 2003

FY04 Preliminary Budget Allocation: This document has been appended on a separate tab in your worksheet file. It provides a summary of the sources of funds available to your unit for FY04. The columns on this sheet correspond to those on the resource section of the budget worksheet. Model Allocation, Targeted Programs and Endowment Match totals from the Allocation need to match the corresponding totals on the completed worksheet. The amounts for Returned Overhead, Graduate Tuition Remission (see changes to budget procedures below), Student Fees, Sales/Svc Income, and Other Revenue are estimates and should be adjusted to reflect the expected activity levels for FY04.

Changes to budget procedures:

Student Fees, Sales/Svc Income and Other Revenue: Starting in FY04, there will be no automatic budget adjustments in these categories. Please budget each category as accurately as possible. Additional contingency revenue budget that cannot be assigned to a particular index may be budgeted in your administrative reserve (such as the Dean’s Budget Reserve index in each college). You will be free to request redistributions of revenue budget to account, index and/or activity after the initial budget is posted to Banner. Should a material increase to your revenue budget arise during the course of the year, you may request a change to your total budget through our office.

Graduate Tuition Remission (Account 10951): An estimated Budget for this category, based on FY03, has been added to your Allocation. Please adjust this estimate to the actual expected level for FY04 and budget the expense to account 10951. For full-time student (9-16 hours) graduate appointments please estimate the remission at $2,713 per term, but be aware that the amount may change when FY04 tuition levels are finalized. Also be sure to prorate for less than full-time appointments. A year-end settle-up will adjust your budget to the actual level needed for the three-term academic year. These resources may only be used in fund 001100 and only for tuition remission. Graduate tuition paid via cost share will continue to be handled separately and should not be budgeted at this time.

FY04 Initial Budget Worksheet:

- The worksheet lists all budgeted general fund indexes in your organization (cost share indexes are not part of the initial budget). Both resources (income) and expenditures are to be budgeted on this worksheet. Total budgeted resources must equal total budgeted expenditures for each fund (balancing for each index is no longer required).
- Resource columns on the worksheets correlate to the columns on your FY04 Allocation page. Note the inclusion this year of a column for Graduate Tuition Support.
- Endowment matching funds (008xxx) must be budgeted at the authorized level detailed on the FY04 Allocation.
- Budget 1xxxx labor accounts at a level sufficient to cover all categories of existing personnel, including resources supporting employee cost sharing, and TBAs. At this time no salary increases for unclassified employees should be incorporated into FY04 budget plans. For classified employees there are no across the board increases anticipated and step increases are only assured for eligible employees through the term of the current
contract (9/15/03). The Budget Allocation Model (BAM) has delivered all projected available resources related to salary and benefit dollars.

- Salary-based FTE budgets for Unclassified, Classified, and Graduate Assistant categories must be entered in the columns at the far right side of the worksheet. Be sure to include TBA and cost shared FTE where appropriate.

- Budget Other Payroll Expense (OPE) at the anticipated actual expenditure level (including December PEBB increases). Each college and administrative unit may determine its own method for calculating this category. The NTRFRNG table at our website is one option: [http://oregonstate.edu/dept/budgets/budghand/tables.htm](http://oregonstate.edu/dept/budgets/budghand/tables.htm) This table is updated to reflect the most current data available to the Office of Budget & Fiscal Planning. If you use this table, please use the July through November rates for the first five months of the year and the December through June rates for the last seven months.

- Internal Sales Reimbursements (ISRs) should be entered as negative amounts in account code 79000. Include them as a positive amount in the other expense categories.

- Units desiring to budget to the Activity Code level may redistribute after the initial budget has been loaded into FIS.

- Funding for commitments held in Institutional Management, as well as carry-forward and ROH settle-up from FY03, will be distributed after the final closure of the FY03 books and after the initial budget is posted to FIS.

Return completed worksheet to [Budgets@oregonstate.edu](mailto:Budgets@oregonstate.edu) by Tuesday, July 22, 2003

Questions (?) - Call the Office of Budget & Fiscal Planning at 737-4121
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