Oregon State University
Instructions for Budgeting Self-Sustaining Operations
Worksheets are due by Wednesday, June 30, 2004

These instructions apply to those funds between 050000 and 199999.

Index Title, Fund, Org, Program, Index: Fill in this information for your unit. You can run a query in Data Warehouse and copy and paste the results set into the worksheet. Please do not include indexes which have no fund balance or budgeted revenue and expenditures.

Beginning fund balances:
- **Designated Ops & Unrestricted Gift Funds (05xxxx & 06xxxx):** Please estimate your beginning fund balance and enter this amount in the first column of the worksheet. In the case of funds supporting multiple indexes, just one index needs to be selected to contain the opening fund balance.

- **Service Center and Auxiliary Funds (09xxxx & 1xxxxx):** Please estimate your expendable beginning fund balance and enter this amount in the first column of the worksheet. To get this number you can run the Fund Balance Report in Data Warehouse, subtract the net asset total (total of A8xxx accounts) and add or subtract any FY03 transactions not yet posted that affect accounts other than assets. In the case of funds supporting multiple indexes, just one index needs to be selected to contain the opening expendable fund balance.

- **All Self-Sustaining Funds:** Total available resources (revenues plus estimated beginning fund balance) must equal or exceed the budgeted expenditures for each fund.

FY2004 income and expenditure budgets: Enter your budget numbers on the worksheet by the pre-printed account code groupings. Your unit may redistribute to lower-level accounts and activity codes after the initial budget is completed in FIS.

Internal Sales: Internal sales which previous had been recorded as a credit in accounts 79xxx should now be recorded in accounts 09xxx.

Salaries: Please plan to budget at a level sufficient to cover all categories of existing personnel and TBAs. At this time no salary increases for unclassified employees should be incorporated into FY05 budget plans. For classified employees there are no across the board increases anticipated, however, employees hired by July 1, 2003 and employed through November 1, 2004 will receive a lump-sum payment of $350.00 on November 30, 2004 (prorated for part-time employees and employees who take leaves of absence). FTE budgets for Unclassified, Classified, and Graduate Assistant categories are required. Be sure to include TBA FTE where appropriate.

Other Payroll Expense (OPE – Acct 10901): Budget payroll expense at the anticipated actual expenditure level. You may use whatever basis you choose to estimate this category. One option is the FY05 OPE Table on our website: [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. Note that December through June rates are higher than July through November rates, due to the increase in insurance costs.
Instructions for Budgeting Self-Sustaining Operations (Cont.)

Recruitment and Retention Differential: Budget the expense for Graduate Assistants whose term appointments are .20 FTE or greater at $345 per term. This expense will be charged to account code 10640. For budget purposes, please include this budget in the 10600 category.

Graduate tuition remission: The fee remissions for Full-time student (9-16 hours) graduate appointments will be $2,713 per term and should be budgeted in account 10900 (actual expenditure goes to account 10951). Also be sure to prorate for less than full-time appointments.

Assessments: Budget calculations for self-sustaining fund types should consider the various assessment expenses listed below.

- Designated Ops, 05xxxx funds:
  - DAS Purchasing Assessment (28026)
  - DAS Tort Liability Assessment (28060)
  - DAS Property Insurance (28061)
  - Secretary of State Audit (28003)
  - Administration Costs (70003)

- Service Centers, 09xxxx funds:
  - DAS Purchasing Assessment (28026)
  - DAS Tort Liability Assessment (28060)
  - DAS Property Insurance (28061)
  - Secretary of State Audit (28003)
  - DAS Central Government (28020)

- Auxiliaries, 1xxxxx funds:
  - DAS Purchasing Assessment (28026)
  - DAS Tort Liability Assessment (28060)
  - DAS Property Insurance (28061)
  - Secretary of State Audit (28003)
  - Central Government Service Charge (28020)
  - OUS Central Activities Assessment (28101)
  - OSU Assessment (28204)

Depreciation: For those units who have depreciation expenses, these are to be budgeted in account code 8xxxx

Please return the completed Excel worksheet to Budgets@orst.edu by Wednesday, June 30, 2004.

Questions (?) - Call the Budget Office at 737-4121
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