Budget Preparation Instructions

Budgets for curriculum proposals must be prepared in collaboration with the Business Center that serves the proposing unit. Proposers should contact their Business Center budget preparation representative.[[1]](#footnote-1)

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The Business Centers have agreed to provide professional budget consultation and preparation services to proposers at no charge. The goal of this process is to help proposers develop budget tables and explanations that accurately represent program expenses and clearly identify supporting revenues. This will facilitate timely review of the proposal.

Proposers will work with Business Center staff to complete the OSU Internal Budget Worksheet form and the Budget Narrative. These documents are intended to show the budgetary resources (revenue) and costs (expenditures) associated with the proposal.

Once the OSU Internal Budget Worksheet and Budget Narrative are completed, Business Center staff will review all budget related documents for accuracy and consistency, ensuring that OSU budget forms have the same overall figures.

The Business Centers are targeting a 24-hour turnaround time for final document preparation and review *once budget consultations with the proposer are completed.*

Budget documents should **determine what the budgetary unit will be doing (in terms of new or additional activities) that it is not now doing and show what these activities will cost and how they will be funded.** These documents will be used to define the allocation of resources for the program as well as an estimate of the costs required to implement and sustain the program.

The OSU Budget Worksheets and Budget Narrative consists of four pages:

* accounting for one-time expenses and resources (non-recurring)
* accounting for recurring costs and resources
* total all expenses and resources
* narrative explaining and justifying the budget figures

The OSU budget worksheets and budget narrative should describe the types of costs the program will generate. In addition, the sources of revenue or resources that will be provided to or generated by the program. If there are no new or additional activities, the OSU Budget worksheet should still be submitted with an explanation and the budget narrative should still be submitted stating “NO BUDGETARY IMPACT.”

The OSU Budget Worksheet and Budget Narrative consists of three categories: Personnel; Other Expenses, Physical Facilities and Resources.

Personnel: Describe the personnel associated with the program. For Faculty and Support Staff detail the rank and number of full-time, part-time greater than or equal to 0.50 FTE, and part-time less than 0.50 FTE. (See the OSU Budget Narrative Template).

Other Expenses: Describe the costs associated with the Library (based on a Library Evaluation, if applicable), along with the anticipated Services and Supplies needs; and Capital Equipment needs.

Physical Facility: Describe any construction or major renovations and related expenses. Attach any estimates received or justification for the physical facility expenses.

Resources: Describe the source of revenue required to support the proposed change or new program; e.g., from internal reallocations of existing revenue, from tuition revenue, from returned overhead, or from some other revenue source.

All sources and levels of revenue associated with the proposal must be agreed to and documented by those who are providing the funds. Documentation can be by a letter of support or an email message posted to the proposal that confirms their level of support. Administrators who are in the proposal approval work flow can indicate their support by approving the proposal.

**OSU BUDGET NARRATIVE TEMPLATE**

Please provide details on Personnel, FTE directly supported by the budget and reallocation of personnel if appropriate.

**Personnel**:

Faculty, Tenured/tenure-track:

Professor: Number@ level of FTE,= $

Faculty, Fixed-term:

 Instructors: Number @ level of FTE,= $

Graduate Assistants:

 Number @ level of FTE,= $

Support Staff:

Academic Advisor: Number @ level of FTE,= $

Office Specialist: Number @ level of FTE,= $

OPE:

Tenured Faculty: use current OPE and for multi year budgets use a reasonable rate of increase

Part-Time Faculty: use current OPE and for multi year budgets use a reasonable rate of increase

Support Staff: use current OPE and for multi year budgets use a reasonable rate of increase

**Other Expenses**:

Library: (include supporting material from Library, and note if library expenses are one time or recurring)

Printed material:

Electronic material:

Services and Supplies:

General Operating Costs:

Capital Equipment:

Software licensing expenses

Physical Facilities: Include documentation of estimates for construction and major renovations

Construction

Major Renovations

Other expenses such as furniture and relocation costs

**Resources**: Please identify and explain sources of all funds and highlight whether they are recurring or one time.

Current Budget: E and G funds and e- campus revenue will be used to support the new program and cover expenses.

Tuition remission support (for Graduate Programs only): Graduate school, Laurels and Block Grant awards and other Grants

Other: Describe other resources including endowments and any special appropriations.

**Finally: Show that Expenses = or are less than Resources**

APA updated 2/4/20

1. No budget preparation representative has been identified for the Auxiliaries and Activities Business Center. [↑](#footnote-ref-1)