County Budgets

This course will cover finding information to create calendar year budgets, including running advanced eReports and using historical budget templates.

6/18/15
Agenda

- County budget basics
- Key participants
- How to prepare
- What to include
- Difficult conversations
- Budget calculations
  - Carry-forward
  - Expenses
  - Salaries
  - Benefits
  - Operating
  - Budget changes
- Format budget
  - What to ask for
  - Resources
County Budget Basics

What’s the purpose?

- To request future year funding
- To communicate how money is spent
- To communicate how we leverage commissioner money
- To communicate what impact we are having in the community
- To show we are a good investment
County Budget Basics

Who should complete?

• Required by most counties that are funded by the County Commissioners
• Recommended for county’s who are on tax levies
• Responsibility of the County Extension Director in consultation with the Regional Director

When are they due?

• This is different in each county. Many are due as early as June 1st
• Budget time should not be the only time your commissioners hear from you!

FREQUENT and ONGOING COMMUNICATION IS KEY

• Provide monthly updates
• Share quarterly or annual highlights
• Invite them to events that make sense (committee meetings, interviews, award and recognition events)
• Get your successes in the media (newspaper, radio, social media)
• Share evidence of how we improved the quality of life in the community (testimonials, clientele updates)
# Key Participants

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<td>County Extension Director</td>
<td>Primary responsibility for preparing and communicating budget</td>
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<td>Regional Director</td>
<td>The Regional Director will review the budget projections and carry-forward fund balances with the County Extension Director</td>
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<td>Human Resources</td>
<td>CFAES HR can help to gather current payroll data and provide estimates on projected salary and benefit increases</td>
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<td>Business Office</td>
<td>Provide information on previous year’s carry-forward and can provide advise on estimating current year expenses</td>
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<td>Support Staff</td>
<td>May provide assistance by running eReports and preparing historical data</td>
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<td>Educators</td>
<td>May provide assistance by providing narratives about programming and impact statements for budget increases</td>
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<td>Extension Advisory Committee</td>
<td>May provide support by communicating with commissioners. They should be knowledgeable and supportive of the budget submission</td>
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<td>County Commissioners</td>
<td>Responsible for approving or denying request</td>
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<td>President of the Board of Commissioners</td>
<td>Often the Regional Director and County Extension Director will meet with the president to discuss the budget request and commissioner fund carry-forward balance</td>
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<td>County Administrator</td>
<td>Varies – may be responsible for collecting budget requests and routing correspondence</td>
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<td>County Auditor</td>
<td>Varies – may be responsible for providing budget guidance to the county commissioners</td>
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<td>County Clerk and Support Staff</td>
<td>Varies – may be responsible for collecting budget requests and routing correspondence</td>
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How to prepare

The budget submission
Many do not have control over the format of the budget submission. Find out how much flexibility you have in editing standard budget forms to meet your needs. Use the budget submission to tell your story.
• Find last year’s budget
• Make sure your budget request can be easily understood without your explanation
• Consider the best method for presenting and sharing your budget request
• Consider presenting multiple scenarios
• Provide organizational charts for your unit

Be ready for the conversation
Many will be given the opportunity to explain and expand on the budget proposal.
• Know the story you want to tell
• Know what the numbers you are providing mean
• Be confident yet accurate – it is ok to say – “Great question, can I get back to you with an answer on this”
• Be ready to talk about any major variances
• Anticipate difficult questions – more on this later
How to prepare

Get approval from your Regional Director

- Involvement of the Regional Director allows OSUE to be more consistent in budget presentations

- It allows the Regional Director to review each budget submission, and be more familiar with each county’s economic and political situation and the potential impact on OSUE operations in the county.

- It allows the Regional Director to advise the County Extension Director on the appropriate use and balance of carry-forward funds.

- This ensures that OSUE is responsive to its funders, both fiscally and programmatically.
How to prepare

Process for sharing with the Regional Director
Prior to submitting budgets to the commissioners

• Share the budget you plan to submit.

• Share the carry-forward from the previous year and the estimated carry-forward for the current year

• The Regional Director will review the budget projections and discuss with the Business Office as necessary,

• The Regional Director will discuss with the County Director and provide the approval for submission
What to include?

**Major budget categories**
If possible, try to combine multiple lines into one. Instead of listing each person individually, group by job title. Instead of listing salary and benefits separately, list them as one number. Group operating expenses into as few categories as is logical for your unit.

**Leveraged money**
Show how the state and federal cost share is supplementing the salaries of your county Extension program. Calculate the total salary and benefit costs for the Educators in your county to demonstrate the state and federal cost share.

Also, remember to include grants such as EFNEP, specialization grants, innovative grants, etc.
What to include?

**Volunteer time**
Also, please remember to quantify the value of volunteer hours, which the latest data shows is $23.07 per hour. This would include 4-H volunteers, as well as volunteers for any other programming. The hourly rate is from this website:
http://www.independentsector.org/programs/research/volunteer_time.html

**Historical or Future budget information**
Showing past year’s budgets can provide needed background. Showing future projections can show where you are headed and what will be needed moving forward.
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**What to include?**

**Major Budget Categories**

- **Volunteer Time**
  - Total number of hours
  - Total number of volunteers
  - $
What to include?

Budget narrative

• Include major highlights. (Number of people served, number of youth attending camp, number of youth in 4-H, etc)
• Let commissioners know that every dollar they send to Columbus is used directly for their county Extension program. Your county line item is never mixed with other funds.
• Explain costs that are out of your control: Salary increases mandated by the University, benefit increases determined by the University, U.S. inflation costs, etc.
• Explain any major changes to your budget
• Explain ways you are saving money (getting grant funding, charging private companies for services provided, getting donations or sponsorships)
What to include?

**Look for ways to market your budget**
Use simple analogies to help put their budgets in perspective.

The per person cost of Extension programs to citizens is less than the cost of a loaf of bread. The cost of Extension to X county families is less than one meal a year at a fast food restaurant.

Simply divide your total budget by the total county population (or number of households) to get a cost per person or per household.
Be Prepared for Difficult Questions

Some counties may submit a budget and get an appropriation with no communication with the Commissioners at all. Some counties will receive lots of questions regarding their submission and their programs. Be ready for difficult questions.

*Carry-forward*

*Vacancies*

*Defending Program Areas*

*Defending Positions*

*Requesting increases*
Carry-forward

See the County Budget Submission Policy as it relates to representing your carry-forward.

What is carry-forward? Why do we have it?
Extension offices rarely spend the exact amount appropriated by the commissioners for the calendar year. As a result, Extension offices rarely end the year with a zero balance.
- Carry-forward is the amount of money we have left over after expenses

How much should we have?
- Required to have at least 3 months worth of budget/expenses
- We have carry-forward to offer some cushion for unexpected shortfalls (e.g., significant budget cuts, to cover the cost of retirement payouts, etc.)

Who can we share this with?
- Carry-forward is typically discussed when our reserves are dramatically low or we are “in the hole”
- Carry-forward should be discussed when our reserves build to significantly more than is required
- Carry-forward should be discussed when we want to make commissioners aware of personnel changes and recognize they may be asking about the surplus which builds as a vacancy occurs
- Carry-forward should be discussed when we are asked about Carry-forward
Carry-forward

Why do we have carry-forward?

• We are required to keep in reserve 3 months worth of operating expenses to cover any unexpected shortfalls and to sustain operations until the first payment is made for the year.

• **Operating carry-forward balances help county Extension offices maintain some level of financial stability if there are budget overruns or unexpected reductions in county appropriations.**

• We hold in reserve enough to cover retirement expenses and separation expenses for those employees nearing retirement eligibility or who leave the university.

• We are expecting to refill a position and will often have additional expenses in the process and as they begin their new position.

• We are saving for needed equipment

• We are saving for repairs or renovations to the office space

Most commissioners are comfortable with the concept of carry-forward if we describe the reasons for having it well and we don’t accumulate too much.

Counties that are supported by levies are restricted to carrying forward two years proceeds. Money over this amount must be returned per state law.
Carry-forward

What do I do if I have a large carry-forward balance?

1. Have a conversation with your regional director.
2. Create a plan: Create a plan of action to increase expenditures, focusing on high-priority programmatic efforts, or maintain a higher (more than 25%) balance depending on the individual county’s economic outlook and potential discussion with the county commissioners.
3. Communication with County Commissioners: Regional directors and county Extension directors should meet with a county commissioner, preferably the president of the Board of Commissioners, to discuss the commissioner fund balance. This discussion should include the current balance and a discussion of, or examples of, how the balance increases and decreases during the year based on appropriation payments.
4. Document the meeting and plan for next steps: Documentation of this meeting should be maintained by the regional director with the date and time, attendees, and potential action steps as a result of this meeting.
5. Follow up on decided action steps.
Discussing Vacancies

• Discuss upcoming vacancies as soon as you are able with advisory committees and commissioners
• We do not want them finding out from others that a vacancy is occurring
• Let them know what your interim plans are for handling the community needs while the position is open
• Use this opportunity to discuss your current needs and how you would like to move forward
• Be prepared to share your plans for handling the money you will save from a vacant position
  • Ex. You plan to use this for start up funds for the new position including any workspace issues and initial travel or program needs for the individual
  • Ex. You plan to hire a student or temporary position to help assist the educator with their first programs
  • Ex. You plan to save that money to meet minimum carry-forward requirements.

NOTE: Most commissioners just want to be informed and not be caught off guard. If you feel you might have to defend your choice of program area, go in with documentation that demonstrates need.
Defending Program Areas

• Be prepared with data (e.g., recent needs assessment, county demographics, calls/visits to office records, etc.)
• Discuss how you are not providing duplicated services
• Demonstrate the value added by the program
• Track and share impact and successes often
• Be able to demonstrate the return on investment
• Get advocates (especially other agencies and organizations to advocate for these program areas)

NOTE: You don’t have do all of this alone. Utilize the resources you have in your colleagues, regional directors and assistant directors. You are part of a team!
How and when to request an increase or decrease

• Cost of living adjustments
  • Explain in your budget narrative the reason for slight increases in your budget request. U.S. inflation, mandated salary increases, university benefit rate increases and Educator cost share increases.

• Carry-forward needs
  • If in some budget years your carry-forward has reduced below 25% of your annual expenses, work with the commissioners to build back up. See the reasons in the carry-forward slides.

• Prepare them for major budget request changes
  • Set the stage for the budget request: In your monthly/quarterly communications – share that you would like to see a program area added, and what value that would bring. Ex. At the fair this week I noticed we had limited resources for small businesses. I think adding a Community Development Educator in next year’s budget could do x,y,z for the community.
  • Make note of additional requests for funding in your budget narrative. Attach justification for additional positions/time.
    • Have data prepared
    • Explain the return on investment
    • Offer multiple scenarios
    • Offer stakeholder input and get advocate letters of support.
County Budget Calculations

- Estimate your Carry-forward for the end of the current calendar year
- Pull actual expense summaries to help estimate expenses for next calendar year
- Identify changes for the next year
- Calculate what is needed
- Compare to what was given previously
- Work with your Regional Director on what should be requested
- Make adjustments to budget as needed
## Salary and Benefits

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### What to include?

**Major Budget Categories**

- Supplies
- Mailing
- Communications
- Utilities
- Equipment
- Travel
- Purchased Services
- Other

**Volunteer Time**

- Total number of hours
- Total number of volunteers

- $
Estimate carry-forward

Estimate your carry-forward for the end of the current calendar year

- 3 months carry-forward is required
- Pull balance from the 3OS-61 eReport
- Estimate remaining expenses for year
  - Pull estimated expenses from the 3OS-61 eReport
- Calculate estimated carry-forward

If the value is not at least three months worth of expenses then you should plan to build that (or some) into next year’s budget.
Calculating County Fund Carryforward

The goal of this job aid is to help Extension County Offices to calculate operating carryforward for the current calendar year.

*This calculation is only an estimate and will not accurately reflect the exact operating carryforward. It omits many assumptions including salary and benefit increases and large fluctuations in expenditures due to seasonal projects. This is meant as a quick tool for planning and budget purposes.

If you need a specific operating carryforward amount mid-year you will need to review your eReports carefully and know the trends for your unit. The Business Office can help with this if needed but for normal budgeting purposes this job aid will be enough.

Pull the current balance from the 3OS-61 Report

- eReports Quick Access Guide: [http://cfaesfinance.osu.edu/training](http://cfaesfinance.osu.edu/training)
- This example pulls the report as of AUGUST. This means we are 2 months into the Fiscal Year (July-Jun)

Take the CURRENT FUND EQUITY and multiply by a negative 1 to reverse the sign.

The current balance in this example as of 8/31/2012 was $128,642

Estimate remaining expenses for the Year
Calculating County Fund Carryforward

Next take the **YEAR TO DATE DEDUCTIONS** and divide that number by the number of months that have elapsed in the fiscal year to get an average monthly expense.

The **average monthly expense** in this example as of **8/31/2012** was **$26,548**

Identify remaining Appropriations to be received

Take the remaining amount not yet paid by your commissioners or levy. Ask the Business Office or see old 91 reports.

The **remaining appropriation** in this example as of **8/31/2012** was **$30,000**

Calculate the estimated Carryforward

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Last, multiply that amount by the remaining months in the calendar year to estimate how much you will spend for the rest of the year. *

The **estimated remaining expense** in this example ($26,548*4) as of **8/31/2012** is **$106,192**

Compare that to the estimated yearly expenses. Operating carryforward should equal or exceed 25% of the estimated yearly expenses.

Take your average monthly expense and multiply by 12.

- **Estimated yearly expenses** $26,548*12 = **$318,576**

Take your **ESTIMATED YEARLY EXPENSES** and divide by 4 (25%).

- **Required Carryforward** $318,576/4 = **$79,644**

Do they match? If you are noticeably over or under the needed carryforward, talk with your Regional Director.

In this example the county is estimated to have operating carryforward lower than recommended. They should be planning to build in some reserve to their budget request. As stated before, talk with your Regional Director.
Actual Expense Summaries

Navigate to the report: Financials > Flexible Reports > Variance Report
The Variance Report shows a summary comparing two time periods. This can be two months, two years and can cross fiscal years, making it convenient to get summary information for a calendar year.

Enter Parameters (complete)

- Fund Number – Fund
- Print Order – Account
- Expense, Revenue – Account
- Acct_Inter – Account

Click Run
Click ok
Wait for report to run
Click Refresh
Double click output
Open PDF or Excel

Job Aid
Navigate to the report: Financials > Flexible Reports > Variance Report

The Variance Report shows a summary comparing two time periods. This can be two months, two years and can cross fiscal years, making it convenient to get summary information for a calendar year.

**Enter Parameters**

```plaintext
<table>
<thead>
<tr>
<th>Print Order</th>
<th>Criteria</th>
<th>Roll-Up Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Unit*</td>
<td>UNIV</td>
<td></td>
</tr>
<tr>
<td>Fund*</td>
<td>501022</td>
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</tr>
<tr>
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<td>1</td>
<td>EXPENSE,REVENUE,Acct_Inter</td>
</tr>
</tbody>
</table>
```

Examples for Fiscal Year 2014:

- **Calendar Year 2012**
  - Beginning Fiscal Year: 2012
  - Ending Fiscal Year: 2013

- **Calendar Year 2013**
  - Beginning Fiscal Year: 2013
  - Ending Fiscal Year: 2014

Example for Fiscal Year 2014:

- **Run the file**
  - Jul 2013 – FY14 Per 1
  - Aug 2013 – FY14 Per 2
  - Sep 2013 – FY14 Per 3
  - Oct 2013 – FY14 Per 4
  - Nov 2013 – FY14 Per 5
  - Dec 2013 – FY14 Per 6
  - Jan 2014 – FY14 Per 7
  - Feb 2014 – FY14 Per 8
  - Mar 2014 – FY14 Per 9
  - Apr 2014 – FY14 Per 10
  - May 2014 – FY14 Per 11
  - Jun 2014 – FY14 Per 12

**Select Output**

- Choose File type
  - PDF File: glu605dw.pdf (3393 bytes)
  - CSX Delimited File for Excel: glu605dw.csv (1906 bytes)
## Reviewing the Variance Report

This output shows Calendar Year 2012 vs. Calendar Year 2013. See the items in the gray box to the right.

Items in pink show your revenue costs for the two calendar years, white is salary and benefits, yellow is operating costs.

Compare items like Rentals – it went from $0 to $9,054. This report can help you spot trends and changes from year to year.

<table>
<thead>
<tr>
<th>Intermediate Account</th>
<th>Description</th>
<th>Revenue</th>
<th>Salaries and Benefits</th>
<th>Operating</th>
<th>Variances</th>
<th>CY2012</th>
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<th>Variances</th>
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<tbody>
<tr>
<td></td>
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<td>ACTUALS</td>
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<td>ACTUALS</td>
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<tr>
<td></td>
<td></td>
<td>12/01/12-12/31/12</td>
<td>12/01/13-12/31/13</td>
<td>Variance</td>
<td>$Var</td>
<td>01/01/12-12/31/12</td>
<td>01/01/13-12/31/13</td>
<td>Variance</td>
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<td>0.00</td>
<td>0.00</td>
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<td>GIF_GRT_SURV</td>
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<td>3,162.50</td>
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<td>0.00</td>
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<td>72.58</td>
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<td>0.00</td>
<td>0.00</td>
<td>46.00</td>
<td>0.00</td>
<td>-46.00</td>
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<td>0.00</td>
<td>155.00</td>
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<td>9,054.00</td>
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<td>210.51</td>
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<td>-97.8</td>
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<td>2,023.64</td>
<td>-5,587.68</td>
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<td>620.00</td>
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<td>-2,202.00</td>
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<td>2,202.00</td>
</tr>
</tbody>
</table>
Calculate what is needed

1. Calculate Salaries and Benefits
2. Calculate Operating Expenses
3. Add and Subtract changes determined in step 4

Salary and benefit increases will happen twice

May 2015
Preparing Budget for Calendar Year 2016

September 2015
Salary Increases
Benefit Changes
These are usually known at the time of budgeting

December 2015
Carry-forward should be estimated

January 2016
Budget Year begins
Salary Increases Occur – estimate at 3% increase
Benefit Changes Occur – estimate at 3% increase

September 2016

December 2016
Budget Year ends
Estimate future expected carry-forward

Calculating next budget year before this one ends
Calculating salaries

Explanation of Human Resources Year

If developing a budget in May for the following year, remember that employees will receive an increase in September of the current year and an increase in September of your budget year.

For example, current salaries of county paid staff are $10,000 in May when the budget is being prepared. On September 1, a 3% salary increase becomes effective, making the salaries $10,300. These salaries will be in effect for 8 months of the year being budgeted, and then a salary increase will occur in September of the budget year. Assuming 3%, salaries are now $10,609. For the budget year, nine months salaries are at $10,300 and 4 months salaries are at $10,609.

Salary and benefit increases will happen twice

May 2015
Preparing Budget for Calendar Year 2016
$10,000 + 37% benefits
3%

September 2015
Salary Increases
Benefit Changes
These are usually known at the time of budgeting
$10,300 + 40% benefits
3%

December 2015
Carry-forward should be estimated

January 2016
Budget Year begins

September 2016
Salary Increases Occur – estimate at 3% increase
Benefit Changes Occur – estimate at 3% increase
$10,609 + 43% benefits
3%

December 2016
Budget Year ends
Estimate future expected carry-forward
Calculating salaries and benefits

Gather some basic information before proceeding

1. Find the current annual salaries for your employees – including educators and all grant funded positions.
   If you are not sure how to do that, contact Amy Burns in Human Resources

2. Figure out which benefit rate pool each employee is in.
   If you are not sure how to do that, contact Amy Burns in Human Resources

2. Find the Educator cost share for the upcoming year
   Extension Educator Cost Share: http://cfaesfinance.osu.edu/resources/salary-benefit-calculation-tools

3. Find the benefits pooled rates that are estimated for the current year
   Benefit Rates: http://cfaesfinance.osu.edu/resources/salary-benefit-calculation-tools
Calculating salaries

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bi Weekly 26 pay periods</td>
<td>$35,000</td>
<td>$1,346 35000/26</td>
<td>$1,386 1346*1.03</td>
<td>$1,428 1386*1.03</td>
<td>$36,414 (1386<em>17)+(1428</em>9)</td>
</tr>
<tr>
<td>Monthly 12 pay periods</td>
<td>$45,000</td>
<td>$3,750 45000/12</td>
<td>$3,863 3750*1.03</td>
<td>$3,979 3863*1.03</td>
<td>$46,820 (3863<em>8)+(3979</em>4)</td>
</tr>
</tbody>
</table>

Est = estimated
PP = Per Pay Period
### Calculating Benefits

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Actual</strong></td>
<td><strong>Estimated</strong></td>
<td><strong>Estimated</strong></td>
<td><strong>Find the approved rates for the next year (Sept-Aug)</strong></td>
<td><strong>Add 3% to the known rates for Sept '15</strong></td>
<td><strong>BiWeekly:</strong> 17 PP Jan-Aug</td>
<td><strong>9 PP Sept – Dec</strong></td>
<td><strong>BiWeekly:</strong> 17 PP Jan-Aug 9 PP Sept – Dec</td>
</tr>
<tr>
<td>Bi Weekly (CCS*) 26 pay periods</td>
<td>$1,346 35000/26</td>
<td>$1,386 1346*1.03</td>
<td>$1,428 1386*1.03</td>
<td>51.0%</td>
<td>$707 1386*0.51</td>
<td>$771 1428*0.54</td>
<td><strong>$18,958 (707<em>17)+(771</em>9)</strong></td>
</tr>
<tr>
<td>Monthly (A&amp;P*) 12 pay periods</td>
<td>$3,750 45000/12</td>
<td>$3,863 3750*1.03</td>
<td>$3979 3863*1.03</td>
<td>37.0%</td>
<td>$1429 3863*0.37</td>
<td>$1,591 3979*0.40</td>
<td><strong>$17,800 (1429<em>8)+(1591</em>4)</strong></td>
</tr>
</tbody>
</table>

*Other salaries calculated the same way – just with a different benefit rates.

Est = estimated
PP = Per Pay Period
### Salaries and Benefits Putting it all together

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Calculated Salary on previous slides</strong></td>
<td><strong>Calculated Benefits on previous slides</strong></td>
<td><strong>Total Salary and Benefits</strong></td>
<td><strong>County Share</strong></td>
<td><strong>State Share</strong></td>
<td><strong>Federal Share Usually approx. 20%</strong></td>
<td><strong>Grants or Contracts</strong></td>
</tr>
<tr>
<td>$36,414</td>
<td>$18,958</td>
<td>$55,372</td>
<td>$55,372</td>
<td></td>
<td></td>
<td><a href="#">If this person is on a project – like EFNEP – calculate that and put that $ amount here</a></td>
</tr>
<tr>
<td>$46,820</td>
<td>$17,800</td>
<td>$64,620</td>
<td>$28,500</td>
<td>$23,156</td>
<td>$12,924</td>
<td><a href="#">Cost of 1st educator for 2016</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><a href="#">64620*0.20</a></td>
</tr>
</tbody>
</table>

*Educators as a % of Total*

| 44% | 56% |
Operating

Use the Variance Report to determine past expenses

- Unique needs (i.e. equipment, renovations)
- Inflation for operating expenses – usually 2% increase
  
  University Planning Assumptions: [http://www.rpia.ohio-state.edu/upa/](http://www.rpia.ohio-state.edu/upa/)

<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplies</td>
<td>$3,690</td>
<td>$3,385</td>
<td>$3,792</td>
<td>$3,868</td>
<td>$3,945</td>
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<td>Mailing Services</td>
<td>$4,955</td>
<td>$3,505</td>
<td>$2,901</td>
<td>$2,959</td>
<td>$3,018</td>
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<td>Communications</td>
<td>$2,295</td>
<td>$3,078</td>
<td>$3,863</td>
<td>$3,940</td>
<td>$4,019</td>
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<td>Equipment Rep &amp; Maint</td>
<td>$268</td>
<td>-</td>
<td>$5,849</td>
<td>$5,966</td>
<td>$6,085</td>
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<tr>
<td>Physical Fac Repairs &amp; Maint</td>
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<td>$8,535</td>
<td>$9,076</td>
<td>$9,258</td>
<td>$9,443</td>
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<td>Reproduction Services</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Rentals</td>
<td>$100</td>
<td>$ -</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>Travel</td>
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<td>$13,514</td>
<td>$13,785</td>
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<td>Purchased Services</td>
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<td>$2,791</td>
<td>$4,865</td>
<td>$4,963</td>
<td>$5,062</td>
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<td>Other Expenditures</td>
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<td>$520</td>
<td>$531</td>
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<td>Non-Capitalized Equipment</td>
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<td>$862</td>
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<td>Expense Transfer 991</td>
<td>$(425)</td>
<td>-</td>
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<td><strong>Total</strong></td>
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<td>$32,250</td>
<td>$44,371</td>
<td>$45,258</td>
<td>$46,163</td>
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</tbody>
</table>
Identify Changes to the Budget

- Were there any unusual expenses for this year?
- Will there be unusual expenses next year?
- Are you spending approximately what the commissioners allocated, or are you developing a surplus or deficit?
- Have you had employees leave?
- Do you have someone that plans to retire?
- Have you filled a vacant position?
- Do you have programs starting or ending?
- Do you have equipment needs?
- Do you have enough carry-forward?
- Do you have too much carry-forward?
Format your budget

Find the budget that was submitted last year
Form this year’s budget in a similar way.

This provides for:
  Consistency for commissioners
  Less questions for you to answer

Remember – simple is usually better when it comes to figures.
Focus as much on impacts as possible.
What to ask for?

Before submitting your budget, send to your Regional Director.

<table>
<thead>
<tr>
<th>Category</th>
<th>2015 Request</th>
<th>2015 Appropriation</th>
<th>2016 Need</th>
<th>2016 Request</th>
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<td>Rent</td>
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<td>$12,000</td>
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<tr>
<td>Travel</td>
<td>$15,000</td>
<td></td>
<td>$15,000</td>
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<tr>
<td>Other Operating</td>
<td>$ 4,000</td>
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<td>$4,200</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$148,836</strong></td>
<td><strong>$145,000</strong></td>
<td><strong>$150,593</strong></td>
<td><strong>$??</strong></td>
</tr>
</tbody>
</table>

What do you do when the budget you need doesn’t match the budget you have been receiving?
I submitted – now what?

Follow up after you know what you are getting

1. Don’t forget that after you are funded there are steps that may need to occur as well. Put time on your calendar early in the year to deal with these.

   • If they fund you less than you need – you will need to make adjustments, either using carry-forward, doing HR requests to transfer salary expenses to other funds or by adjusting hours for individuals in your unit.
   • Similar activities occur when you get more than you are spending.
I submitted – now what?

2. Submit the **County Appropriation Authorization Form** to the Business Office and your Regional Director.

*Review the budget monthly*

- Check for the appropriation to be received on your eReports
- Watch your expenses to make sure they are matching the budget
- Check in with your commissioners with progress reports and clientele feedback
Resources

- County Cost of Educators
  - http://cfaesfinance.osu.edu/resources
- Benefit Rates
  - http://cfaesfinance.osu.edu/resources
- eReports
  - http://ereports.osu.edu
- PI Portal
  - http://osp.osu.edu/
- http://cfaesfinance.osu.edu/training

University Training

https://carmen.osu.edu
GL 1 Accounting Basics
  Includes help on Debits and Credits
GL 6 eReports
  Includes help on accessing and reading eReports

ACounting AT OSU
- Fund Types
- Budget Types
- Budget Slides and Presentation
- County Budget Policy
- Calculating Estimated Carry-forward
- Variance (Budget) Report
- Calculating Educator Salaries by Funding Source
EREPORTS
- Advanced eReports
- Downloading OSP Project Financials