

Appendix A: Josephine County OSU Extension Office, District and Non-District Budget Detail
Proposed FY2016-17 Budget and Comparators

	2013-2014 Actuals			2014-2015 Actuals			2015-16 Anticipated			2015-16 Adopted Budget			2016-17 Proposed Budget			Notes regarding proposed budget
	District General Fund (County)	OSU (District-Related)	OSU (Non-District)	District General Fund (County)	OSU (District-Related)	OSU (Non-District)	District General Fund (County)	OSU (District-Related)	OSU (Non-District)	District General Fund (County)	OSU (District-Related)	OSU (Non-District)	District General Fund (County)	OSU (District-Related)	OSU (Non-District)	
Beginning Balance	66,874	138,924	46,824	90,630	144,219	53,934	93,670	133,699	48,296	113,933	136,000	45,719	123,147	136,000	65,551	
Income (District)																
Current Year Taxes	273,938			288,485			296,289			297,803			306,662			Estimated from published tax history over past 5 years
Prior Year Taxes	10,721			10,580			13,000			13,000			14,000			
Interest	3,494			1,323			3,000			3,000			3,000			
Misc Income																
Adjustment for improper posting																
Total District Income	288,153	0	0	300,388	0	0	312,289	0	0	313,803	0	0	323,662	0	0	
Income (OSU)																
District appropriation		224,087	0	264,038	0	0	279,502	0	0	316,354	0	0	322,004	0	0	Amount billed to District by OSU for services rendered
Workshops/classes		0	14,680	20	26,590	0	0	19,710	0	0	0	16,000	0	0	18,000	Class registration fees
Sales		34	537	45	96	0	165	0	0	0	0	500	0	0	500	Sales of publications, other products
Services/enrollments		0	5,290	0	2,473	0	0	9,065	0	0	0	6,000	0	0	6,000	Fees associated with 4-H, other services
Reimbursements		7,499	1,970	8,170	708	0	5,150	1,874	0	6,000	500	0	6,000	1,000	1,000	Reimbursements (primarily from Food & Friends)
Other Revenue		0	0	0	0	0	0	5,600	0	0	0	0	0	0	0	Misc income (indirect reimbursements)
Total Non-District Income	0	231,620	22,476	0	272,273	29,867	0	284,817	36,249	0	322,354	23,000	0	328,004	25,500	
Total Income	288,153	231,620	22,476	300,388	272,273	29,867	312,289	284,817	36,249	313,803	322,354	23,000	323,662	328,004	25,500	
Total Resources	355,027	370,544	69,301	391,018	416,492	83,801	405,959	418,516	84,545	427,736	458,354	68,719	446,809	464,004	91,051	
Expense (District Account)																
Audit				3,000			3,000		0	4,000		0	4,000		0	Anticipated audit expense, may be paid through OSU account
Professional Service	310			310			310			310			310			Annual district registration with state plus Oregon Ethics Commission fee
OSU Contract	224,087			264,038			279,502			316,354			322,004			Funds available to reimburse OSU for District expenses
Total District Expense	224,397	0	0	267,348	0	0	282,812	0	0	320,664	0	0	326,314	0	0	
Expense (OSU Accounts)																
Faculty Salaries		35,956	2,523	51,853	2,708	0	51,381	2,252	0	51,629	1,785	0	33,982	2,265	2,265	MG Coordinator (.75 FTE)
Staff Salaries		65,208	0	67,099	0	0	62,480	0	0	72,239	0	0	86,447	0	0	Secretarial staff, program assistants
Temp Staff Pay		0	0	0	0	0	0	0	0	0	0	0	0	0	0	No temp employees anticipated
Student Pay		0	0	0	0	0	0	0	0	0	0	0	0	0	0	No student employees anticipated
Other Payroll Expenses		54,129	326	88,850	1,744	0	87,553	1,693	0	91,343	1,292	0	99,274	1,624	1,624	Other payroll expenses
Subtotal Personnel	0	155,293	2,849	0	207,803	4,452	0	201,414	3,946	0	215,211	3,077	0	219,704	3,890	
Supplies		9,324	4,026	9,422	5,235	0	8,099	6,265	0	9,000	4,500	0	9,000	6,500	6,500	Supplies and incidental services
Publications		238	1,080	238	1,670	0	219	1,620	0	400	2,000	0	400	2,000	2,000	Publications funded primarily by user fees
Equipment		2,021	3,475	574	11,127	0	3,500	1,257	0	3,500	3,000	0	3,500	3,000	3,000	Computers, office equipment
Telecommunications		2,386	0	2,401	0	0	5,119	0	0	3,000	0	0	6,500	0	0	Phone expense similar to prior year, but category now includes network
Network Communications		3,083	0	6,014	0	0	3,612	0	0	4,343	0	0	2,500	0	0	Network support/IT as of 2016
Postage & Mailing		770	89	2,366	77	0	3,000	45	0	2,000	0	0	3,000	0	0	Postage adjusted to new rates & anticipated mailings
Duplicating & Copying		6,596	90	7,637	0	0	8,810	335	0	8,000	0	0	9,000	0	0	Copy machine lease and maintenance contract
Printing & Publishing		0	0	0	0	0	0	0	0	700	0	0	1,000	0	0	Contract printing (brochures, etc)
Maintenance		6,813	78	4,405	0	0	3,000	0	0	2,500	0	0	2,500	0	0	Facilities maintenance/improvement
Rent		0	0	0	0	0	0	0	0	500	0	0	500	0	0	Teaching facilities fees
Utilities		18,340	0	17,424	0	0	17,510	0	0	19,000	0	0	18,000	0	0	Electric, water, sewer, garbage, gas
Custodial		7,150	0	7,150	566	0	7,700	1,509	0	8,000	2,000	0	8,000	2,000	2,000	Custodial services for portions of buildings occupied by Extension
Grounds		0	0	0	0	0	1,950	0	0	0	0	0	2,000	0	0	
Professional Services		0	0	0	3,480	0	0	1,850	0	0	0	4,500	0	0	6,500	Professionals paid stipends to teach classes
Travel		11,216	3,196	14,259	8,419	0	15,234	1,559	0	18,000	4,500	0	19,000	5,000	5,000	Travel budget increased to encourage more programming
Insurance		3,096	482	3,142	430	0	3,349	608	0	3,200	0	0	3,400	1,000	1,000	District insurance, 4-H insurance
Misc Fees & Services		0	2	0	4	0	0	4	0	25,000	0	0	20,000	0	0	Budgeted for building improvements via OSU
Admin		0	0	-45	45	0	0	0	0	0	0	0	0	0	0	
Subtotal Supplies & Services	0	71,033	12,518	0	74,990	31,053	0	81,102	15,048	0	107,143	20,500	0	108,300	26,000	
Total Expenses	224,397	226,325	15,367	267,348	282,793	35,505	282,812	282,516	18,994	320,664	322,354	23,577	326,314	328,004	29,890	
Capital Outlay							0			50,000			40,000			Budgeted for parking lot and building improvements
Transfers to Building Fund	40,000			30,000						0			20,000			Normal building fund transfer amount is \$10,000
Contingency							0			32,066			32,631			10% contingency, accessible through supplemental budget process
Ending Balance	90,630	144,219	53,934	93,670	133,699	48,296	123,147	136,000	65,551	25,005	136,000	45,142	27,863	136,000	61,161	
Total Requirements	355,027	370,544	69,301	391,018	416,492	83,801	405,959	418,516	84,545	427,736	458,354	68,719	446,809	464,004	91,051	