

Ohio State University Extension
County Budget Submission Policy
Effective July 1, 2013
Amended May 1, 2015

Background

Most of the Ohio State University Extension (OSUE) county offices receive some level of county appropriations to assist with the funding of operating (e.g., personnel, equipment, travel, etc.) and program expenses. OSUE recommends that each county Extension office maintain an operating carryforward balance of at least 25% of the expenses supported by county commissioners. Operating carryforward balances help county Extension offices maintain some level of financial stability if there are budget overruns or unexpected reductions in county appropriations, as well as amounts that would be due for separation costs due to retirement or other separation from the university.

The budget allocation process varies by county. Some counties, for example, may require county Extension directors to provide budget projections and participate in funding discussions, while other counties may establish funding allocations with little or no interaction with the county Extension office. There are currently 10 counties funded by a property tax that is placed on the ballot by the county commissioners, and each levy is for a five-year period.

Since each county has a unique and individualized funding allocation process, OSUE permits the county Extension directors to engage directly with the county commissioners. Although some degree of flexibility is necessary, OSUE believes the involvement of the regional director allows OSUE to be more consistent in budget presentations, 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.

Budget Preparation Policy

Effective July 1, 2013, OSUE, beginning with the calendar year 2014 budget year (which begins in some cases June 2013), each county will submit to the regional director their budget projections that are planned to be submitted in interactions with county commissioners before it is shared with county commissioners.

The regional director will review the budget projections and discuss with the Business Office as necessary, and will discuss with the county director the budget projections and commissioner fund balances. This is to ensure that OSUE is responsive to its funders, both fiscally and programmatically.

Beginning June 30, 2013, the OSUE Business Office will communicate with the regional directors and county Extension directors of those counties that have operating carryforward balances that significantly exceed the recommended target. For those with significant operating carryforward balances, the regional director and the Business Office will have individual discussions with the county Extension director.

The result of these discussions will be a required 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.

Communication with County Commissioners

Effective May 1, 2015, all regional directors and county Extension directors will 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. 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.