



Budgeting 101

**A brief look at what a budget
is and how to make one**

A budget is a plan



- **Allocates resources**
- **Specifies purchases**
- **Anticipates workload**
- **Relies on prediction and past experience**

Budgets are a year-long process

Estimates

Projections

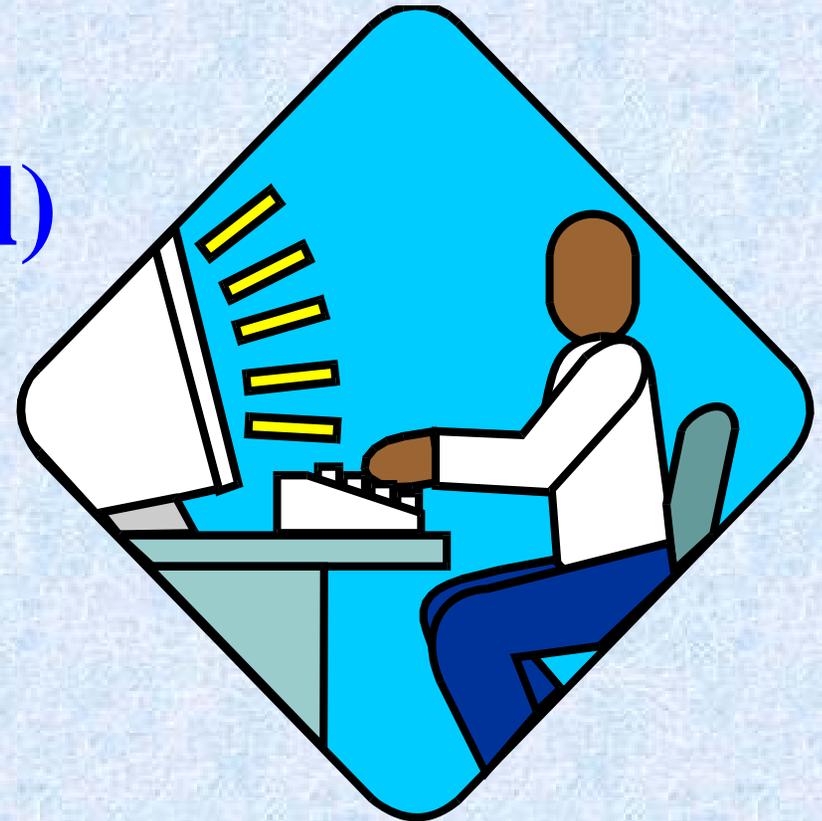
Preparation

Approval

Control/Monitor

Budget Types

- **Line Item**
- **Performance (Goal)**
- **Program**
- **Baseline**
- **Zero Base**



Common Terms

Appropriations

Expenditures

Revenue

Reimbursement

Fixed Asset

Capital Improvement

More Terms

- **A-87 Costs**
- **Overhead**
- **Budget Change Proposal (BCP)**
- **Local Cost**
- **General Fund**

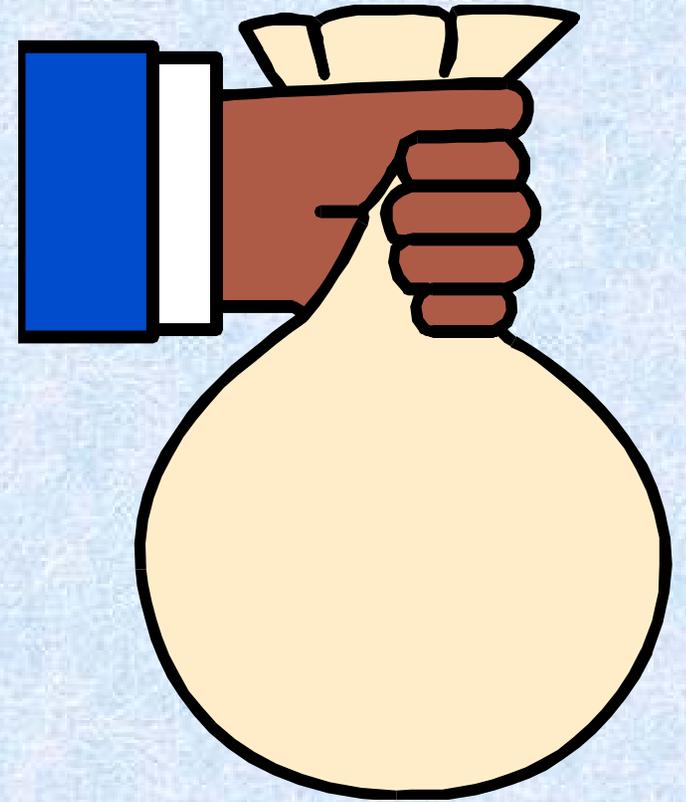
Total Appropriations

Total appropriations are the sum of your revenue and the local cost allocated to the department. All appropriations are general fund dollars.



Appropriations/Expenditures

- **Salaries and Benefits**
- **Supplies and Services**
- **Equipment**
- **Interest**
- **Intra-fund**
- **Inter-fund**

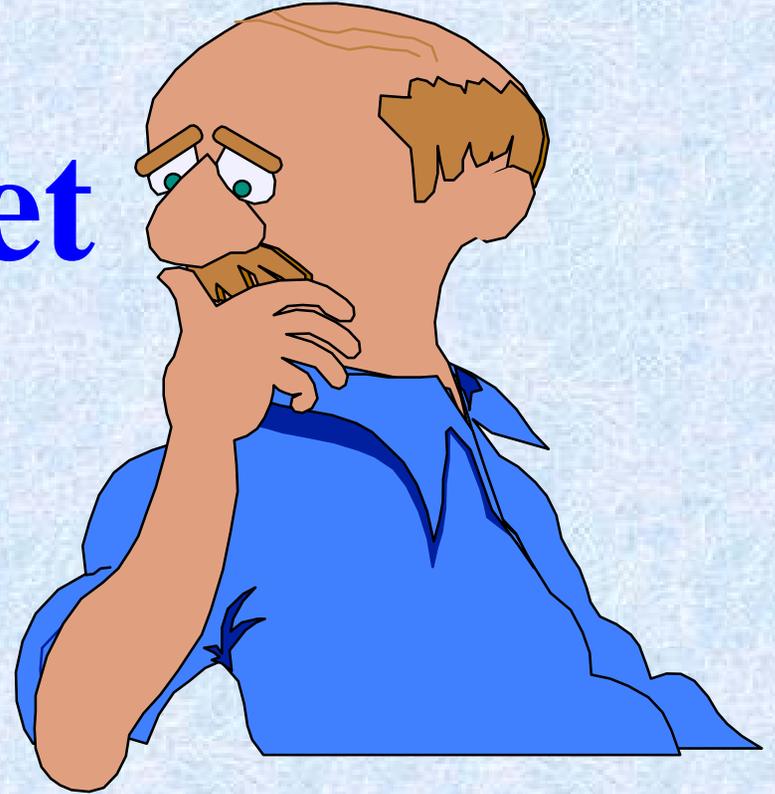


Making a Budget

- Staffing level
- Pay level of staff
- Step increases
- Benefits
- Worker's Comp.
- Long/Short Term Disability
- Retirement
- Termination Payments
- Survivor Benefits
- Life Insurance
- Etc.



Making a Budget



- **Communications**
- **Postage**
- **Insurance**
- **Non-Inventoriable Equipment**
- **Fleet Expenses**
- **Travel**
- **Training**
- **Office Supplies**
- **Printing Postage**
- **Fixed Assets**
- **Rent**
- **Interest Payments**

Revenue

- **Contracts**
- **Permit Fees**
- **Services**
- **Sales**
- **Penalties**
- **Taxes**
- **Grants**
- **Rent**



Agricultural Revenue from the State

- **Pesticide Data Entry**
- **Trapping**
- **High Risk Exclusion**
- **Navel/Valencia Inspection**
- **Organic Program**
- **Nursery Inspection**
- **Shell Egg Surveillance**
- **Glassy-winged Sharpshooter**
- **Produce Inspection**
- **SPCO Exams**
- **Seed Subvention**
- **Sudden Oak Death**

W&M Revenue from the State

- **Weighmaster Inspection**
- **Petroleum Inspection**
- **Device Repairman**

Other State Support

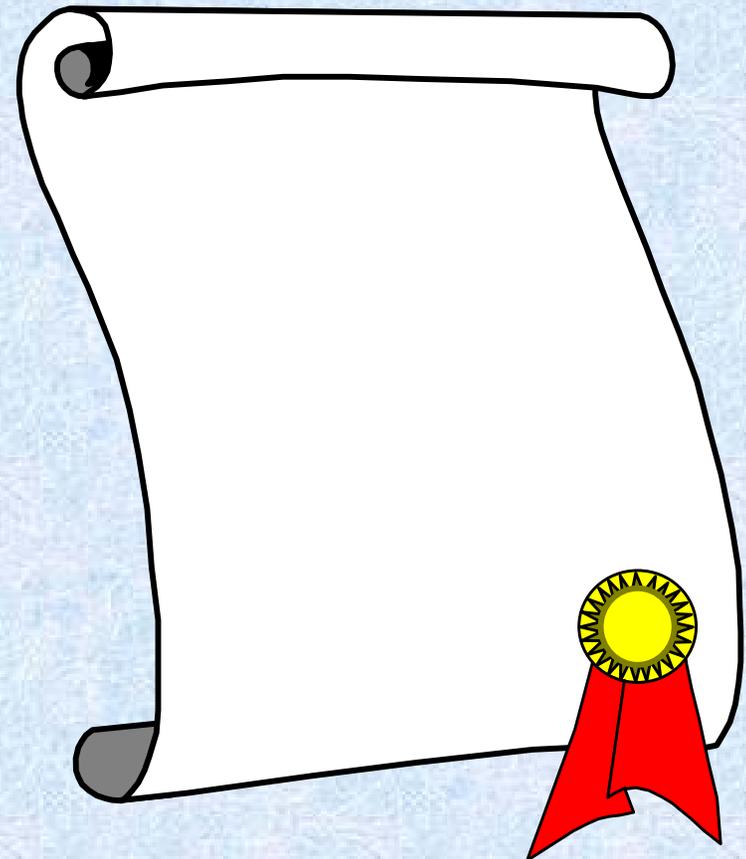
- **Commissioner Subvention**
 - **Unclaimed Gas Tax**
 - **Pesticide Mill Fee**
 - **Pesticide Dealer Fees**

Service/Sale Revenue

- **Phytosanitary Certs**
- **PUE Training**
- **Produce Certification**
- **Requested Inspections**
- **Rodent Baits**
- **Pest Control**
- **SPCO Applicator Exam**
- **Non-commercial device inspection**
- **Reinspection Fees**
- **Information Sales**
- **Service Agent Exam**

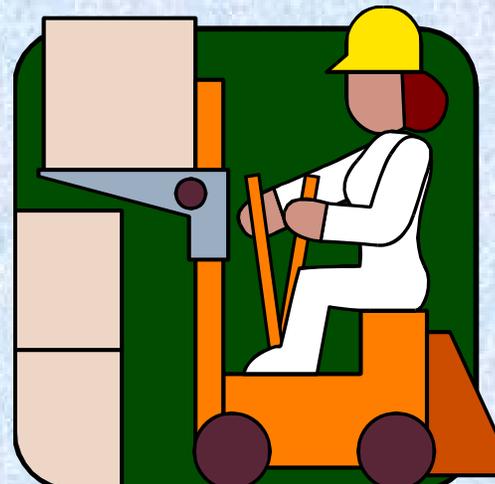
License/Permits

- **Pest Control Operators**
- **Pest Control Advisors**
- **Pest Control Pilots**
- **Maintenance Gardener**
- **Beekeepers**
- **Farmer's Market**
- **Certified Producer**
- **Device Registration**
- **Packer Registration**
- **Scanner Registration**



Unclaimed Gas Tax

- **Motor Vehicle Fuel**
 - **Used off-road**
- **Net amount after tax claims**
 - **Distributed by Controller**
- **Based on prior year local cost**



Unclaimed Gas Tax

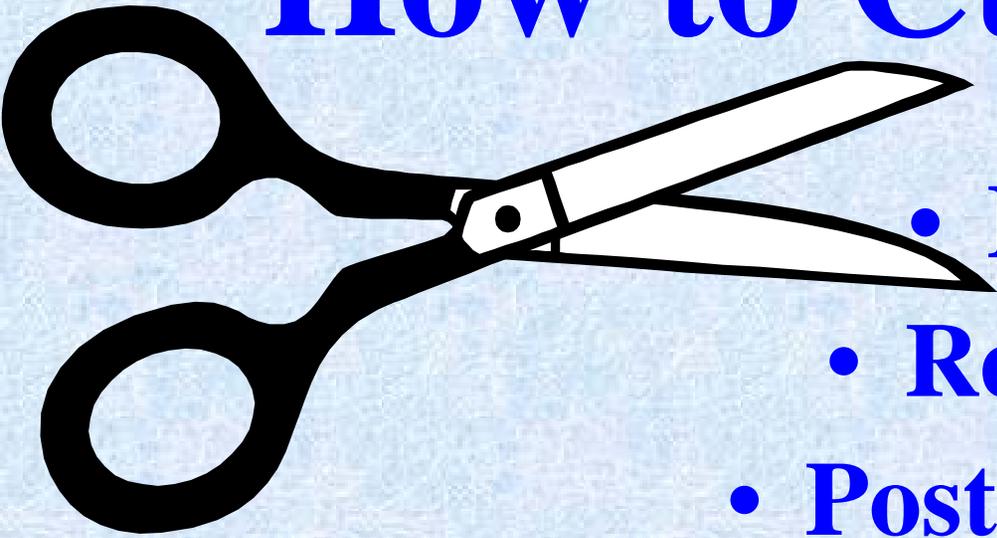
- **\$9,000,000 to CDPR for County PUE**
- **\$1,500,000 to CDFFA for overhead**
- **\$3,000,000 for Pest Detection**
- **\$250,000 for CDFFA Liaison**

Unclaimed Gas Tax & FAC 224.5

- Must employ a licensed agricultural commissioner
- Submit timely annual financial statements
- General fund support must equal or exceed previous five year average

IF YOU DON'T MEET THESE CRITERIA
YOU MAY GET NO GAS TAX!

How to Cut a Budget



- Reduce Staff
- Reduce Supplies
- Postpone Equipment
- Increase Fees
- Add new revenue sources

WATCH YOUR AG CODE
LOCAL COST!

How to Grow Your Budget

- **Know your Administrative Office Policies**
 - **Diversify Revenues**
 - **New Programs?**
 - **Keep Fees Current**
 - **Justify Staff Increases**
- **Public Relations – Internal & External**



Budget Tricks

- **Vacancy Factor**
- **Lease-Purchase**
- **Zero Cost Equipment Order**
- **Delayed Distribution**
- **Delayed Deposit**

