



United States
Department of
Agriculture



Cooperative State
Research, Education,
and Extension Service

Washington, DC
20250

SEP - 9 2005

TO: State Extension Directors

FROM: Colien Hefferan
Administrator *Colien Hefferan*

SUBJECT: Revised FY 2005 Civil Service Retirement System Allocation

Attached is a table reflecting each State's revised final Civil Service Retirement System (CSRS) allocation for fiscal year (FY) 2005. These funds are for payment to the Office of Personnel Management (OPM) to help defray the employer contribution to the CSRS. The funds are to be paid to the States based on each State's relative share of the total retirement payments to OPM during the last fiscal year.

As reflected in the table, the payments to OPM far exceed the Federal appropriation for retirement costs. We take this opportunity to remind you that for those specialists having Federal appointments that are split appointments (Research, Extension, or Resident Instruction) the source of funding should be charged at the same rate for fringe benefits (including Federal retirement) as salary costs are charged. This policy only applies when employees are paid from non-Extension sources (i.e., Research, Resident Instruction, or grants).

The amount charged to the Cooperative State Research, Education, and Extension Service each year by the Department of Labor for the Federal Employees' Compensation Act will be identified by State and by individual claim. Each State that is identified and confirmed as having an injury claim will have their retirement allocation reduced by the amount of the claim. In this manner, the States not having a claim will not be penalized for the claims of the other States. You will be notified and appropriate adjustments will be made for any claims that are identified and confirmed as a proper claim for your State. Your next funding authorization under the Department of Health and Human Services' Payment Management System will include the CSRS amount.

Section 203 of the Agricultural Research, Extension, and Education Reform Act of 1998 (AREERA) (Pub. L. No. 105-185) amends section 3 of the Smith-Lever Act (7 U.S.C. 343) by requiring all funds authorized under section 3 (b) and (c) to be fully matched out of non-Federal funds. This applies to all formula funds authorized under sections 3 (b) and (c) of the Smith-Lever Act, including the CSRS program. However, the funds used to match the retirement formula funds may be used for any extension activity approved as part of the Plan of Work. Please complete the attached Certification of Offset and Entitlement, Form FMB-2103C, and return it to the following address no later than **October 17, 2005**:

Regular Mail

Funds Management Section
Office of Extramural Programs
CSREES, USDA
Stop 2298
1400 Independence Avenue, SW
Washington, D.C. 20250-2298

Overnight Express Mail

Funds Management Section
Office of Extramural Programs
CSREES, USDA
Waterfront Centre
800 9th Street, SW, Room 2235
Washington, D.C. 20024

If you have any questions, please contact Brenda Barnett at (202) 401-4527.

Attachments

**UNITED STATES DEPARTMENT OF AGRICULTURE
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE**

Revised FY 2005 Distribution of Funds to Eligible Institutions for
Civil Service Retirement System

<u>State</u>	<u>Institution</u>	<u>FY 2004 OPM PAYMENT</u>	<u>PERCENTAGE</u>	<u>FY 2005 ALLOCATION</u>
Alabama	Auburn University	\$491,804	2.78%	\$412,910
Alabama	Tuskegee University	-	0.00%	0
Alaska	University of Alaska	24,588	0.14%	20,645
Arizona	University of Arizona	147,906	0.83%	124,180
Arkansas	University of Arkansas	431,819	2.44%	362,548
California	University of California	49,689	0.28%	41,718
Colorado	Colorado State University	203,978	1.15%	171,256
Connecticut	University of Connecticut	-	0.00%	0
Delaware	University of Delaware	67,319	0.38%	56,520
Florida	University of Florida	598,161	3.38%	502,205
Georgia	Fort Valley State University	-	0.00%	0
Georgia	University of Georgia	530,881	3.00%	445,718
Hawaii	University of Hawaii	22,872	0.13%	19,203
Idaho	University of Idaho	162,120	0.92%	136,113
Illinois	University of Illinois	540,140	3.05%	453,491
Indiana	Purdue University	300,485	1.70%	252,282
Iowa	Iowa State University	629,287	3.55%	528,337
Kansas	Kansas State University	575,110	3.25%	482,852
Kentucky	Kentucky State University	-	0.00%	0
Kentucky	University of Kentucky	806,455	4.55%	677,084
Louisiana	Louisiana State University	625,546	3.53%	525,197
Maine	University of Maine	102,102	0.58%	85,723
Maryland	University of Maryland	284,172	1.60%	238,585
Massachusetts	University of Massachusetts	-	0.00%	0
Michigan	Michigan State University	515,790	2.91%	433,048
Minnesota	University of Minnesota	1,064,436	6.01%	893,680
Mississippi	Alcorn State University	-	0.00%	0
Mississippi	Mississippi State University	360,136	2.03%	302,363
Missouri	Lincoln University	-	0.00%	0
Missouri	University of Missouri	375,157	2.12%	314,975
Montana	Montana State University	129,516	0.73%	108,739
Nebraska	University of Nebraska	443,624	2.50%	372,458
Nevada	University of Nevada	78,966	0.45%	66,298
New Hampshire	University of New Hampshire	149,051	0.84%	125,140
New Jersey	Rutgers University	177,155	1.00%	148,736
New Mexico	New Mexico State University	219,156	1.24%	183,999
New York	Cornell University	975,720	5.51%	819,195
North Carolina	North Carolina A & T State University	-	0.00%	0
North Carolina	North Carolina State University	1,022,071	5.77%	858,112
North Dakota	North Dakota State University	218,569	1.23%	183,506
Ohio	Ohio State University	107,404	0.61%	90,174
Oklahoma	Langston University	-	0.00%	0
Oklahoma	Oklahoma State University	313,664	1.77%	263,346
Oregon	Oregon State University	391,958	2.21%	329,081
Pennsylvania	Pennsylvania State University	85,692	0.48%	71,945
Puerto Rico	University of Puerto Rico	176,265	1.00%	147,989
Rhode Island	University of Rhode Island	11,082	0.06%	9,304
South Carolina	Clemson University	199,320	1.13%	167,345
South Carolina	South Carolina State University	-	0.00%	0
South Dakota	South Dakota State University	137,020	0.77%	115,039
Tennessee	Tennessee State University	-	0.00%	0
Tennessee	University of Tennessee	1,151,762	6.50%	966,997
Texas	Texas A & M University	1,107,572	6.25%	929,897
Texas	Prairie View A & M University	-	0.00%	0
Utah	Utah State University	166,232	0.94%	139,565
Vermont	University of Vermont	85,930	0.49%	72,145
Virginia	Virginia Polytechnic Institute & State University	378,643	2.14%	317,902
Washington	Washington State University	365,074	2.06%	306,509
West Virginia	West Virginia University	180,851	1.02%	151,839
Wisconsin	University of Wisconsin	440,816	2.49%	370,101
Wyoming	University of Wyoming	90,727	0.51%	76,173
TOTAL		\$17,713,793	1.0000	\$14,872,167

**UNITED STATES DEPARTMENT OF AGRICULTURE
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION
SERVICE
Revised Final**

CERTIFICATION OF OFFSET AND ENTITLEMENT

For CSRS Retirement Formula Funds Authorized under Section 3(c) of the Smith-Lever Act

[Place] Alabama-Auburn University {Date} September 12, 2005

To establish eligibility for allotment of funds for the fiscal year ending September 30, 2005, under the terms and provisions of the Smith-Lever Act, certification is hereby made that the Alabama Cooperative Extension Service Guarantees the sum of \$ 412,909 or \$ _____ ;
(Requirement) (Amount Available)

that the sums guaranteed are derived from non-Federal sources listed below and are available and budgeted for expenditure for cooperative extension work in accordance with the provisions of the Smith-Lever Act of May 8, 1914, and amendments, thereto.

SOURCES AND AMOUNTS

State Appropriation	\$	
County Appropriations.....	\$	
Non-tax funds:		
Identify	\$	
.....	\$	
Total Guaranteed Funds	\$	

It is further certified that the above reported non-Federal funds are in addition to those used in matching other Federal funds; that if any portion of the money thus guaranteed is not received from sources shown above, the State Cooperative Extension Service will either make up this deficiency from other non-Federal sources which may become available or report at the end of the fiscal year 2005 an equivalent unobligated balance of Federal funds derived from appropriations under the Act above mentioned, which will be deducted from the subsequent year allotment.

It is further certified that there has been satisfactory progress during fiscal year 2004 on the cooperative extension programs authorized under sections 3(b) and (c) of the Smith-Lever Act; that, to the best of my knowledge, the expenditures of the Federal funds for the support of these programs were in accordance with the laws and regulations governing their use; and that non-Federal matching (offset) funds have been obligated in accordance with the requirement.

Director