

Budget Development for Local Extension Units

1. Look at the amount budgeted in each receipt and expenditure line item. Examine other Extension Council/District budgets in the area, or that have the same population base or the same number of agents. How does the budget compare to what others are budgeting? If it is high, is there a good reason? If it is low, would additional funds allow for a better program or a happier and more productive staff?
2. Is there an equipment replacement plan with enough budgeted on an annual basis to replace equipment on a reasonable schedule?
3. Are sufficient subsistence and travel dollars budgeted to allow for adequate professional development opportunities for agents in and out of state?
4. Are sufficient salary and benefit dollars budgeted to allow for competitive salaries and benefits?
5. Are sufficient operating dollars available to provide for adequate professional development, as well as office and program operational support?
6. Does heavy use of the cash balance (carryover) to fund the budget signal trouble in the future when cash reserves are depleted? Would a significant increase in county appropriation/district ad valorem taxes be necessary to make up for the cash that is being contributed to the budget.
7. Within the overall budget scheme, is there the right mix of agents, office professionals and program assistants to maximize the programming potential in the county/district? Could dollars be shifted from operating to salaries and benefits to allow for the addition of program assistants or a 4-H program manager?
8. How does the county appropriation/district ad valorem tax compare with similar Extension units? Is there sufficient county appropriation/district ad valorem tax to provide a reasonable assurance of appropriate compensation for the existing staff and salary growth to recruit and retain productive staff?
9. In the Extension Council form of governance, is the Extension Council getting a sufficient portion of the total county tax mill levy?
10. Are there current or future issues in the budget that are cause for significant concern? Should discussion begin about alternative program delivery operations such as agent sharing, districting, or expansion of districts?