

Finance and Budgeting Considerations

The County Budget Process

Each year, every county office, under the direction of the County Office Administrator and with the assistance of the Council, prepares a budget request to be submitted to the county government. Timing and budget deadlines vary in each county. Some counties operate on a January through December fiscal year while others operate on a July through June fiscal year.

In some counties, UNH Cooperative Extension receives a blanket appropriation once the budget has been approved by the County Delegation and the funds are managed according to a uniform system of accounting required by UNH Cooperative Extension. In the other counties, the appropriation is held and managed by the county government and each expenditure has to be made from that office. It is important for Council members to find out under which system their particular county operates.

Budget Process

1. Three months before the budget request is due to the Commissioners, the County Office Administrator meets with the Extension staff to review the budget expenditures to date and to project the expenditures for the rest of the year. Based on those expenditures and the needs for carrying out the next year's Plan of Work, a budget is proposed.
2. Extension Educators meet with the Council Finance Committee to review the proposed budget.
3. At the next meeting of the full Council, the finance committee and the Extension Educators review the budget proposal in detail with the full Council amending or approving the budget. The finalized budget is sent to the County Commissioners for their consideration.
4. The County Commissioners meet with the Council representatives and County Office Administrator for justification of the budget proposal.
5. The County Commissioners then make their recommendation to the County delegation. The delegation consists of all legislators elected to the State House of Representatives from that county. They are also responsible for voting on the county budget.
6. Most County Delegations divide into sub-committees which review various parts of the county budget. The subcommittee normally invites representation from Cooperative Extension to justify the proposed budget. Typically this meeting is attended by Council representatives along with the County Office Administrator and sometimes Extension Educators.

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7. The County Delegation holds a public hearing to get public comment on the budget requests from all departments/agencies.
8. The subcommittee makes its recommendation to the county delegation for its consideration. (In some counties there is an executive committee.)
9. The County Delegation considers and acts on all requested budgets from the departments of county government and outside agencies.

County Budget Line Items

The county is responsible for specific areas of funding. Some of these include office rent, secretarial salaries, office supplies and expenses, a portion of the Extension Educator salaries and funds for travel costs.

Involvement of UNH Cooperative Extension County Advisory Council Members

UNH Cooperative Extension County Advisory Council members become involved in the total process. They consider and act on the budget proposal from Extension staff. They assist in the justification before County Commissioners and the Delegation. Council members may testify at public hearings. They may also attend meetings of the County Delegation, but may not ask to speak at these meetings unless they are asked by a delegation member. The treasurer of the Council, along with the COA, is responsible for expenditure of county funds and provides Council members with treasurer's reports on the expenditure of these funds. Council members have the opportunity to discuss and recommend action regarding expenditures.

County Office Administrator

It is the responsibility of the County Office Administrator to facilitate the financial policies and procedures and to supervise persons performing financial functions.

Summary

UNH Cooperative Extension receives funding from three tax supported sources - the federal government through USDA-CSREES, the state government through the University of New Hampshire and the county government. This complex portfolio involves three different fiscal years. In addition, UNH Cooperative Extension receives some funding through grants, gifts and contracts.