

Financing Extension Councils/Districts

1. Look at the amount budgeted in each 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. A recent analysis of Extension Council budgets indicated a minimum of \$12,000 per agent position in operating expense (not including rent, heat, lights) was necessary to provide a basic level of operational support. Are sufficient operating dollars available?
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 has been 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? Could dollars be shifted from operating to salaries and benefits to allow for the addition of program assistants?
8. How does the county appropriation/district budget compare with similar Extension units? Is there sufficient county appropriation/district ad valorem taxes to provide a reasonable assurance of continued employment 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 its fair share of the total county tax 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, multi-county specialists, districting, or expansion of districts?