

EXTENSION COUNCIL CONFERENCE 2026

ON THE ROAD

CONNECTING TO YOUR COMMUNITIES

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GARNER

MARSHALLTOWN

CARROLL

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OAKLAND

CORYDON

FAIRFIELD

Iowa ←
Extension Council
→ Association



Setting the Stage

Presenters



**Dr. Jason
Henderson**

Vice President for
Extension and
Outreach



**Andrea
Welchans**

Assistant Vice
President for
County Services



**RaeAnn
Gordon**

Director of Field
Operations -
North



**Janet
Smith**

Director of Field
Operations -
South

Presenters



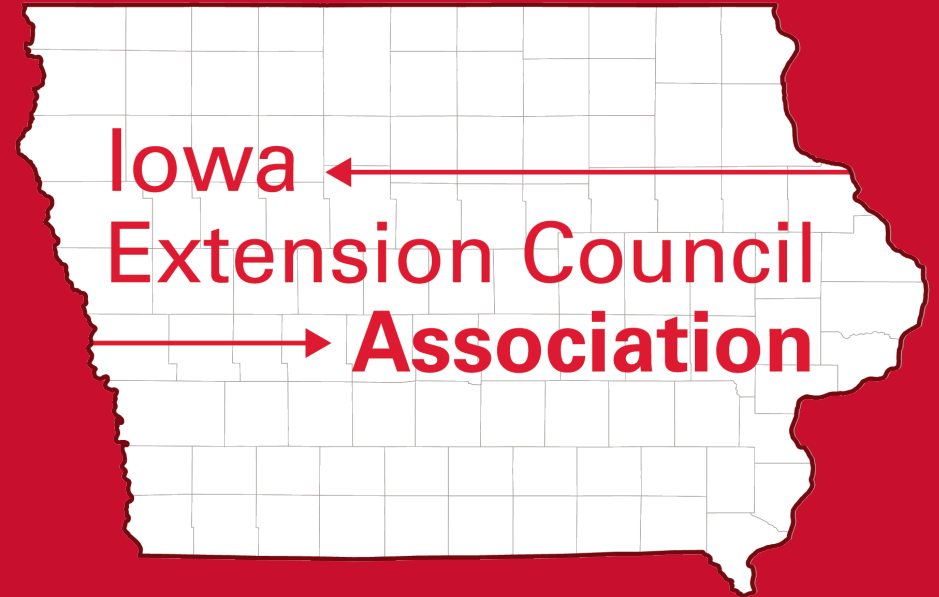
**Jennifer
Vit**

IECA Executive
Director



**Julie
Baumler**

IECA Program
Assistant



Ground Rules

- Focus on opportunities, not barriers.
- Be willing to step outside your comfort zone – stretch yourselves.
- Think individually – about how YOU use what you learn tonight
- At each step of the evening, think about how to what you've learned with your council and regional/county director.

Have Questions? Just Ask!



Agenda

- Iowa Legislative Update
- The Iowa Economy & County Extension
- The Extension Levy
- Achieving the Extension Mission through Budget Allocation
 - Calculating Your County's Fiscal Health
 - Fund analysis
 - Program vs administration costs
 - Talking with stakeholders about county extension funding
- Stewardship of Public Dollars
- Adjourn at 8:30 p.m.



Iowa Legislative Update

Legislative Advocacy 2025-2026

- May 2025 – Bills proposed for property tax reform
 - Senator Dan Dawson authored
- June – IECA Board took action! Voted to hire lobbyist
- June-August – Dues assessment, RFP, & interviews
- October – contracted Cornerstone
- October: Work began
 - Meeting regularly with Cornerstone staff
 - Matt Hinch, Sara Allen, & Paige Thorson



Legislative Meetings (so far)

Our Message in those meetings:

*This is who we are and
what we do.*

*We request county
extension be **held harmless**
in property tax reform.*

Legislative Meetings (so far)

- Senate Maj. Leader Mike Klimesh
- Senator Dan Dawson
- Senator Annette Sweeney
- Senator Jason Schultz
- Senator Dan Zumbach
- House Speaker Pat Grassley
- House Minority Leader Brian Meyer
- Representative Carter Nordman
- Representative Megan Jones
- Representative Shannon Latham
- Representative Chad Ingels
- Representative Derek Wulf
- Representative Taylor Collins
- Representative Thomas Jeneary
- Representative Scott Webster
- Representative Norlin Mommson
- Iowa Secretary of Ag Mike Naig





**Extension & 4-H Voices
at the Capitol**





Extension & 4-H
at the C



Update on tax proposals

- All will be amended
- Lists Extension
- Currently being analyzed for exact impact to county extension

1. Senate Republican Bill
2. Governor's Bill
3. House Republican Bill

Update on tax proposals

Senate Study Bill 3001

- Submitted by Senator Dan Dawson
- Complex bill; rollbacks, credits

Governor's: HSB 563

- Cap growth – adds a 3rd cap
- freeze for seniors 65+ & under \$350K

House Study Bill 596

- Submitted by Rep. Carter Nordman
- Gaining most traction
- 2% growth cap; \$25,000 residential exemption
- Initial analysis: \$3M reduction in CAPACITY for levying
- Continued slow growth potential

Other bills to follow

- **SF2219** - require school districts, charter schools, and accredited nonpublic schools to adopt policies that excuse student absences for 4-H and FFA activities
- **SF205** – change school start date from Aug 23 to "Monday immediately preceding the last Monday in August"
- **HF2466 - Iowa Skilled Workforce Act** - many components of the bill, but one could involve 4-H Youth Development:

The bill “encourages” school districts to enhance workforce preparedness, expand pre-apprenticeship and apprenticeship programs at high schools, establish a “work-based learning coordinator” to help with training programs and other work-based learning, and seek other funding to get those expansions done.



The Iowa Economy & County Extension

IECA Conference – On the Road

The Iowa Economy and County Extension

Jason Henderson, PhD

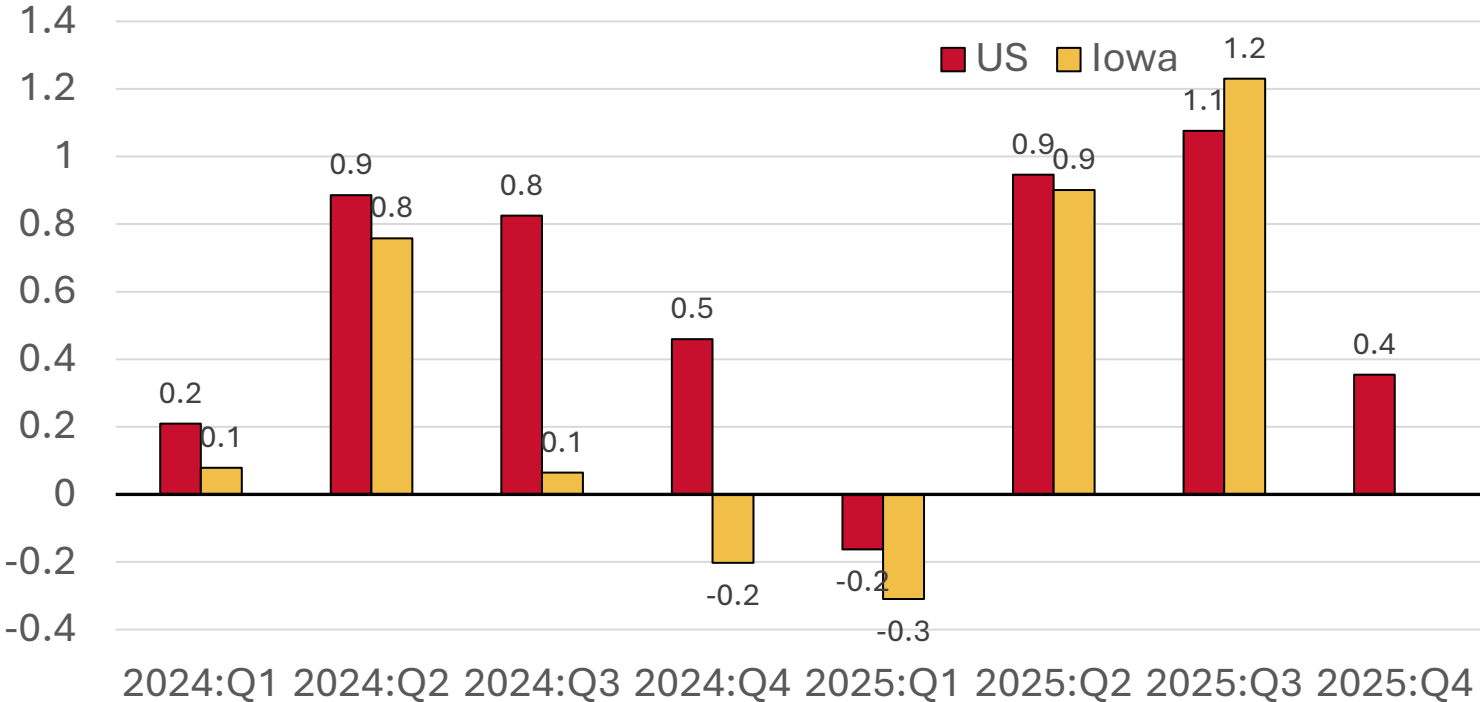
Vice President

Iowa State University Extension and Outreach

February 2026

Did Iowa's Economy Bottom in the Second Quarter?

US and Iowa Real GDP
(Percent change from previous quarter)



2025:Q1 - US GDP fell as businesses bought international products in response to the threat of tariffs.

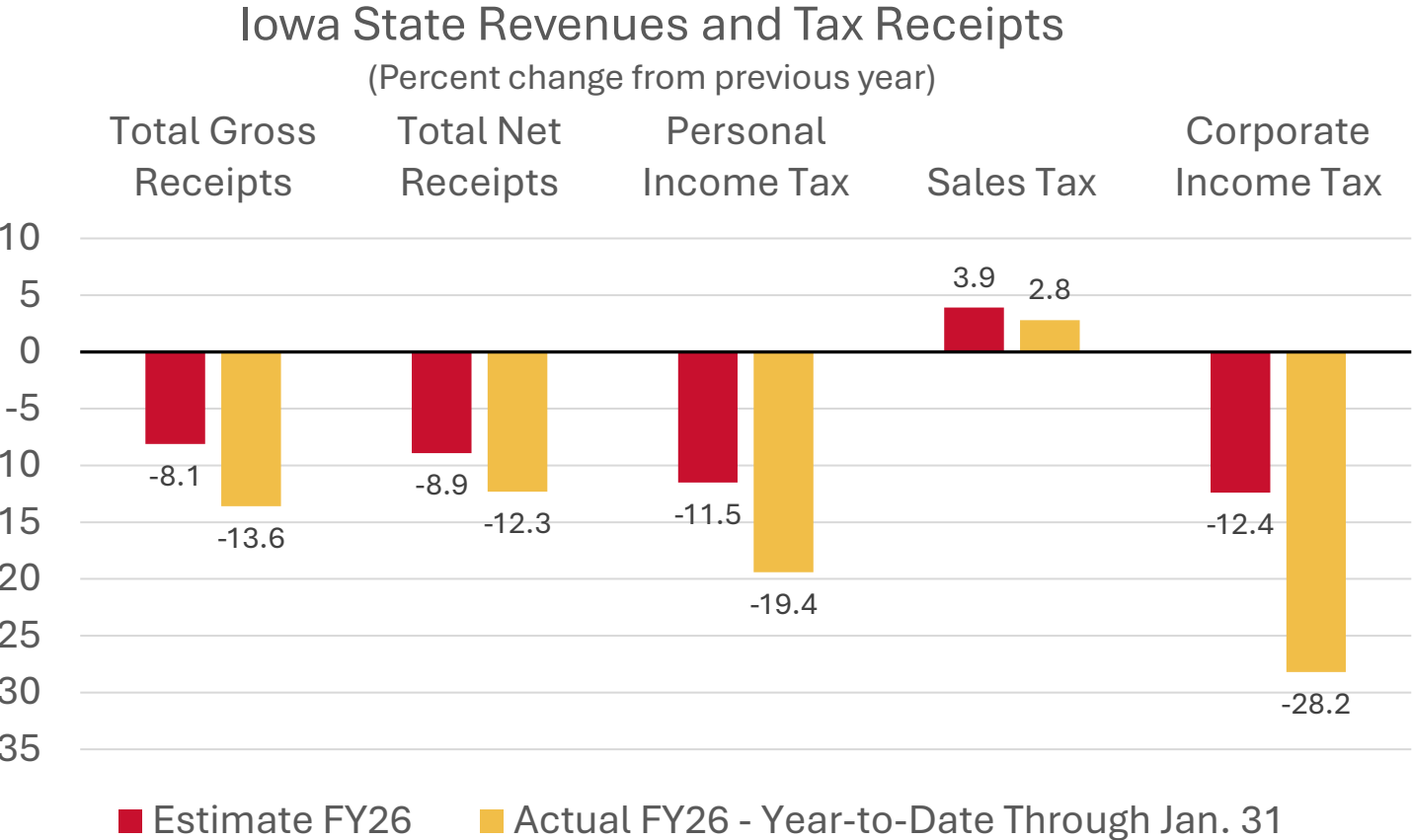
2025:Q2 - US GDP rose as businesses bought US products after stocking up on international goods

2025:Q3 – Rebound with consumer spending, AI investments and exports

2025:Q4 – US GDP slowed with declining exports and slower government spending

Source: Bureau of Economic Analysis, US Census Bureau

Iowa Revenue Shortfalls are Worse in FY26



In December, current year revenue (FY26) is coming in below estimates.

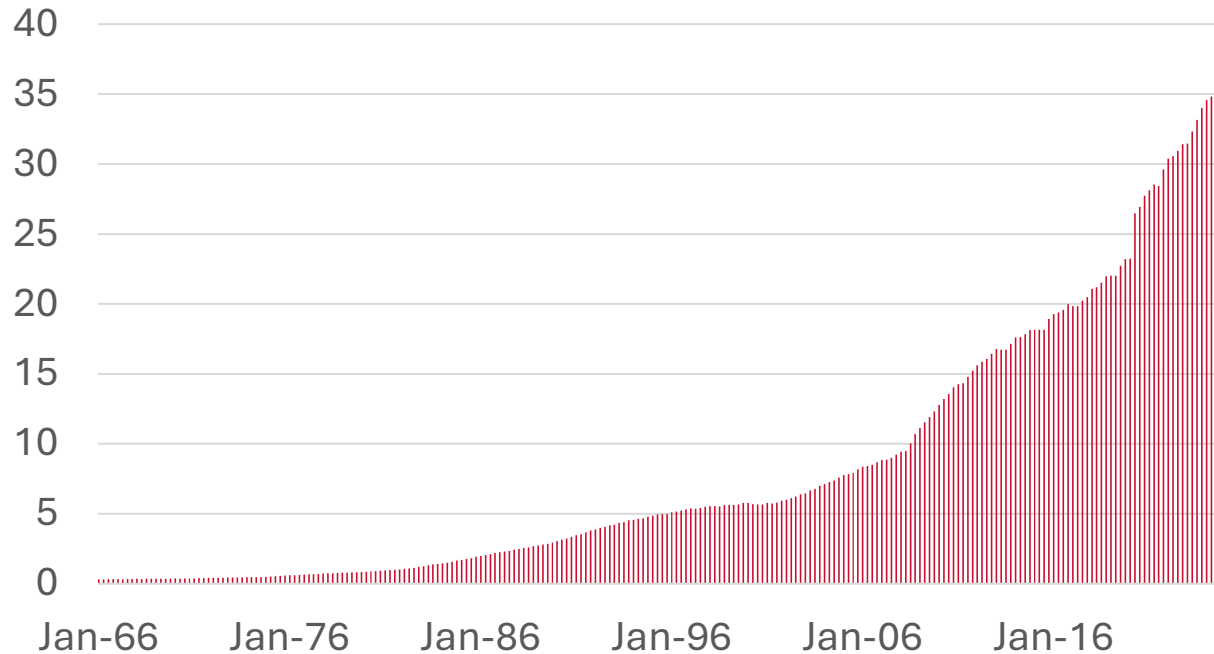
Major declines in income taxes.

Decline in FY2026 Net Receipt Est.
 Sep. 30: \$8.364 billion
 Oct. 31: \$8.018 billion
 Jan. 31: \$8.037 billion

Source: Monthly General Fund Revenue <https://www.legis.iowa.gov/publications/fiscal/monthlyRevenueMemo>

The Federal Budget Problem is Debt

US Federal Government Debt
(Trillions of US dollars)



Source: Department of US Treasury

Strategies to Shrink Government Debt

1. Sell Government Assets
2. Stronger Economic Growth
3. Increase Taxes (Tariffs)
4. Decrease Spending
5. Inflation (Monetize Debt)

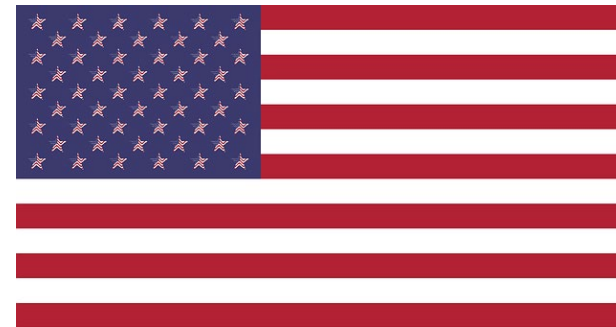
The Long-Term Challenge for Iowa's Economy

Economies have two components

Production



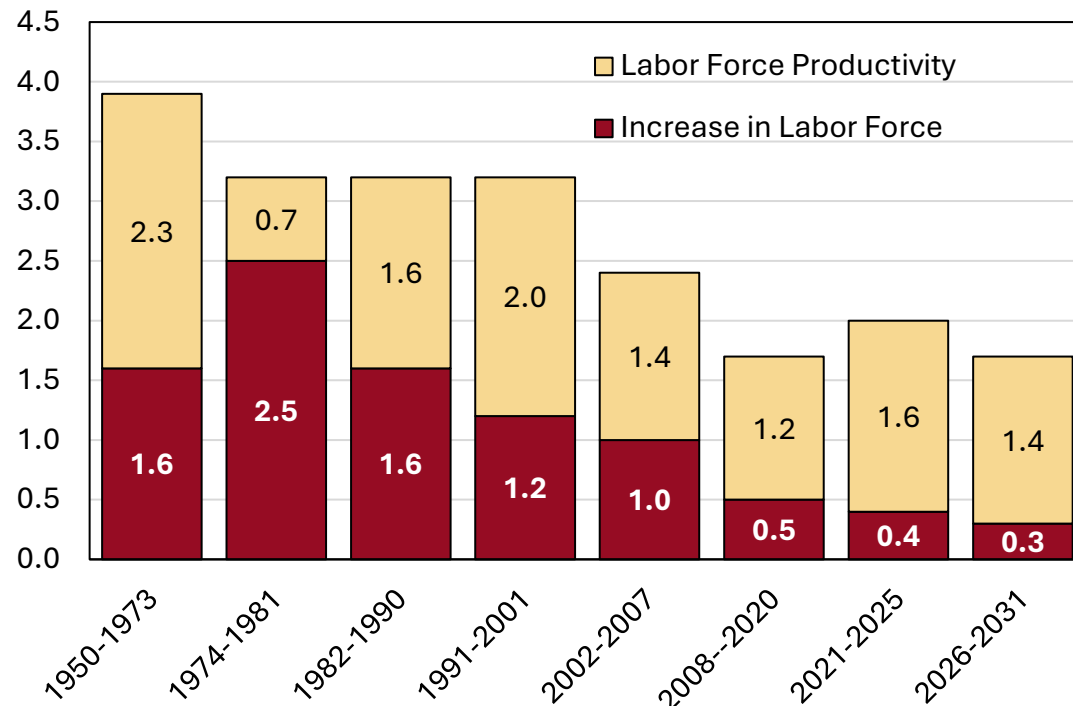
Consumption



What is Iowa's Economic Strength – Production or Consumption?

The US has a Productivity and Workforce Challenge

U.S. Potential GDP Growth
(Average Annual Percent Change)



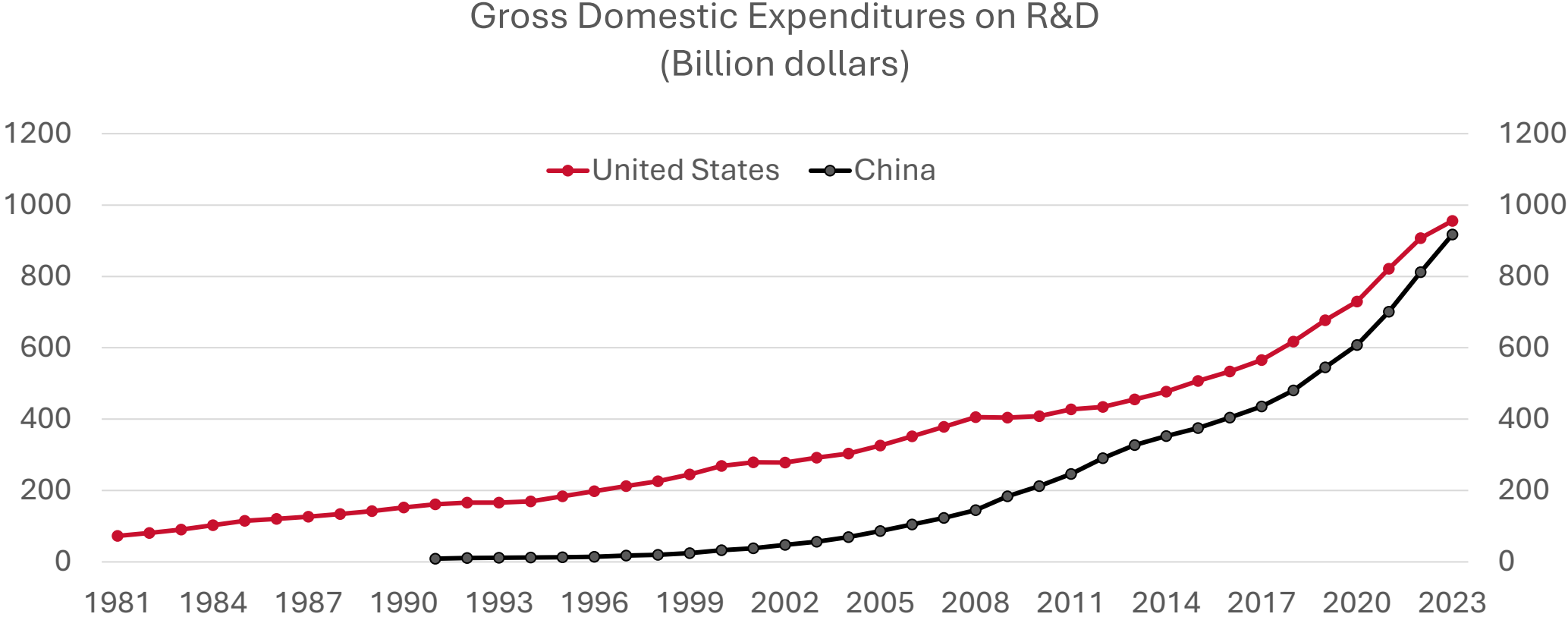
Source: Congressional Budget Office

Economic Potential and Quality of Life

- How many people work?
- How productive they are at work?

***Innovation:
Turning Science into Practice***

US R&D Productivity Advantage has Disappeared

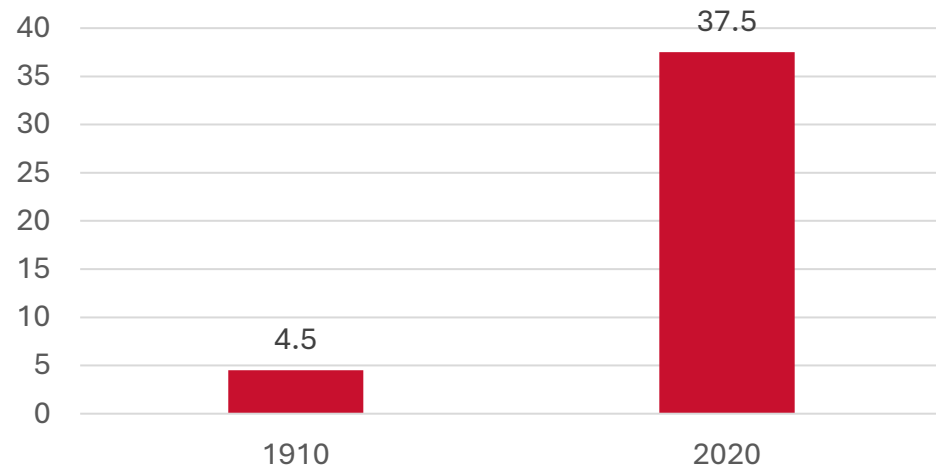


Source: OECD

The Workforce Needs Have Changed

Teach People How to Think

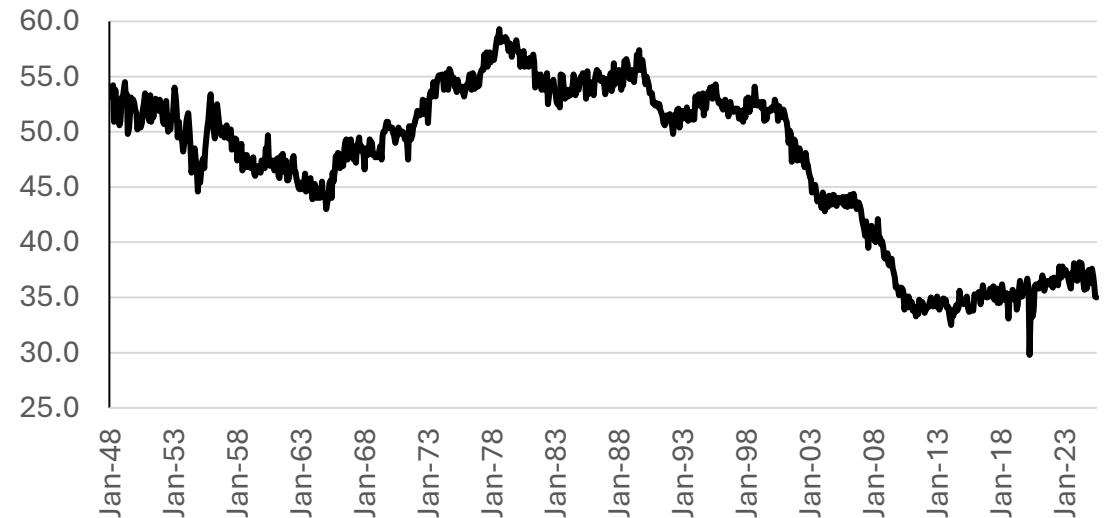
US Educational Attainment
(Percent of Population Over the Age of 25
with a Bachelors Degree)



Source: Census Bureau

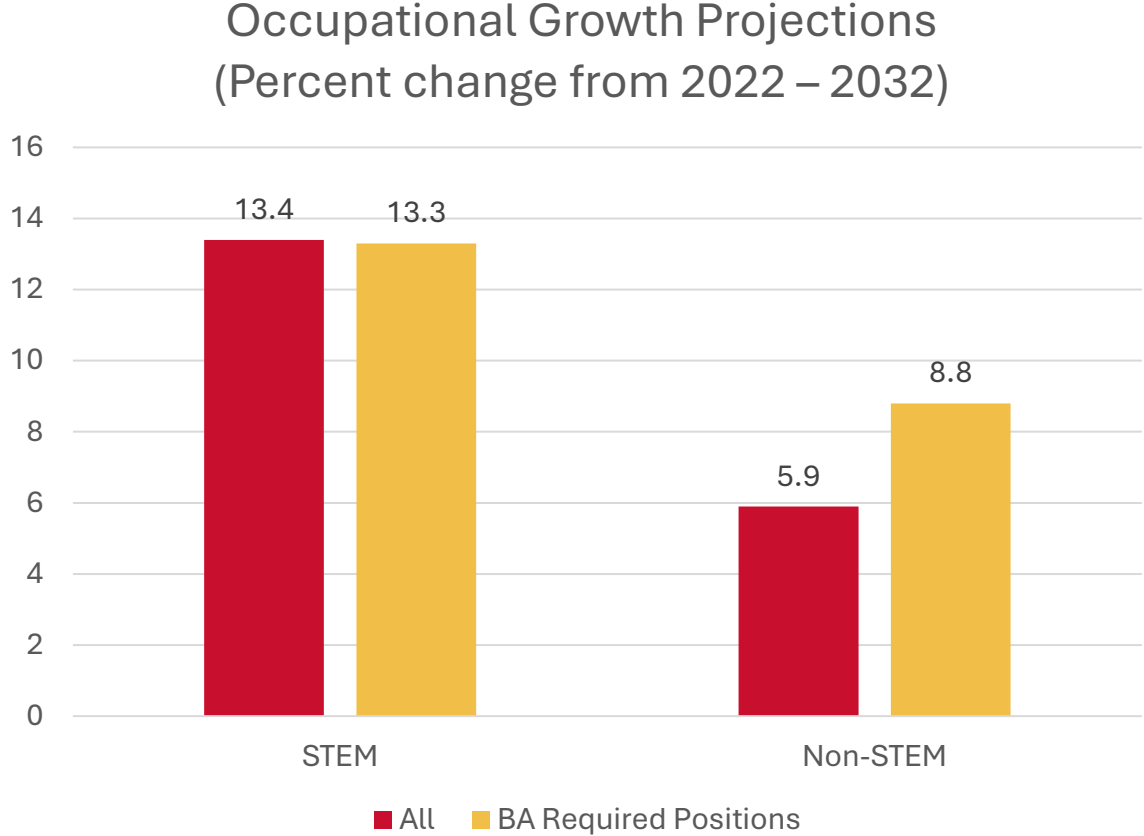
Teach People How to Work

US Labor Force Participation Rates
(People ages 16 to 19)



Source: Bureau of Labor Statistics

STEM Occupations Lead the Way in Iowa



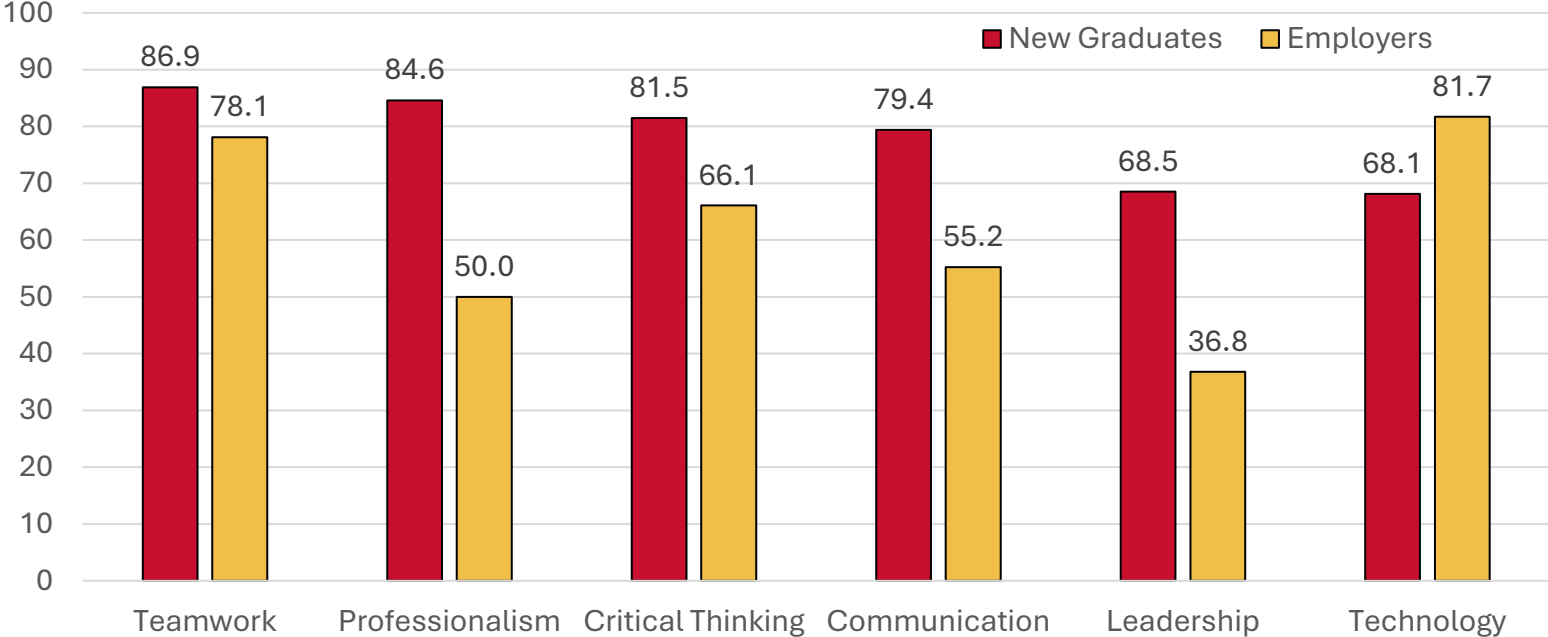
Source: Iowa Workforce Development

Top Occupations

- Health care: Nurse Practitioners, Physicians Assistants, Health Managers.
- Data/Information Analysts: Data scientists, Information Security analysts, Software Analysts, Web and Digital Developers and Designers, Computer and Information Systems Managers
- Engineers and Technicians

STEM Skills are Not Enough

Student and Employer Ratings of Student Proficiency in Career Readiness Competencies
(Percent of Respondents)



Source: National Association of Colleges and Employers, 2023 survey

- Increased focus on:
- Career readiness
 - ROI for Education

What is the Role of Extension and Outreach?

- Turning Science into Practice: Translation
- Hands-on, Experiential-based Learning
- Teaching Work/Life Skills in addition to Technical Skills

Vision:

Advance land-grant values by engaging all Iowans in solving today's problems and preparing for a thriving future

Through 4-H, Extension Builds our Pipeline



The original **4-H Study of Positive Youth Development** conducted from 2002 to 2012 across multiple waves of data collection, reveals that, compared to their peers, **4-H members were:**



nearly **4X** more likely to **make a positive contribution to their communities**



2X more likely to **participate in out-of-school-time science programs**



2X more likely to **make healthier choices**

When compared to young adults from the original study who did not participate in 4-H, 4-H alums were:



3X more likely to **participate in community service**



2X more likely to **report living life with intentionality & purpose**



2X more likely to **have a goal of being a leader**

Source: National 4-H Council: <https://www.4-h.org/wp-content/uploads/2024/01/23154201/240119-Tufts-Summary-FNL.pdf>



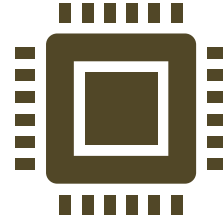
Fostering Possibilities by Turning Science into Opportunities

Shows What You Could Do, Not What You Should Do

Our Challenge and Our Opportunity



For more than a century, Iowa State University has been delivering the R&D and workforce needs of the state.



But the needs for Iowa are evolving with technology and people.



Government funding challenges the current financial model for public education.

How Will We Respond?



The Extension Levy

How Extension is funded...



COUNTY - 40%

Property taxes levied by County Agricultural Extension Districts are used to provide **educational programming and resources** to meet local needs identified by residents, including support of **4-H clubs**. Often these resources are amplified through **community partnerships** and the work of **volunteers**.

STATE - 24%

Iowa legislative appropriations are used to **support research** based on the questions and needs of farmers, businesses, communities, and citizens in Iowa. State and regional specialists are then deployed to **develop and deliver** education based on this knowledge, making it **accessible for all Iowans**, regardless of where they live.

FEDERAL - 10%

Congressional appropriations support **research and program development** for nationally identified needs.

OTHER - 26%

Additional income is generated from receipts for programs, contracts, grants, donations, and other sources. These sources help fund **educators and supplies** needed to support these programs.

Iowa Code

176A.8.2. To serve as an **agency of the state and to manage** and transact all of the business and affairs of its district and have control of all of the property acquired by it and necessary for the conduct of the business of the district for the purposes of this chapter.



How Extension is funded...



COUNTY - 40%

Property taxes levied by County Agricultural Extension Districts are used to provide **educational programming and resources** to meet local needs identified by residents, including support of **4-H clubs**. Often these resources are amplified through **community partnerships** and the work of **volunteers**.

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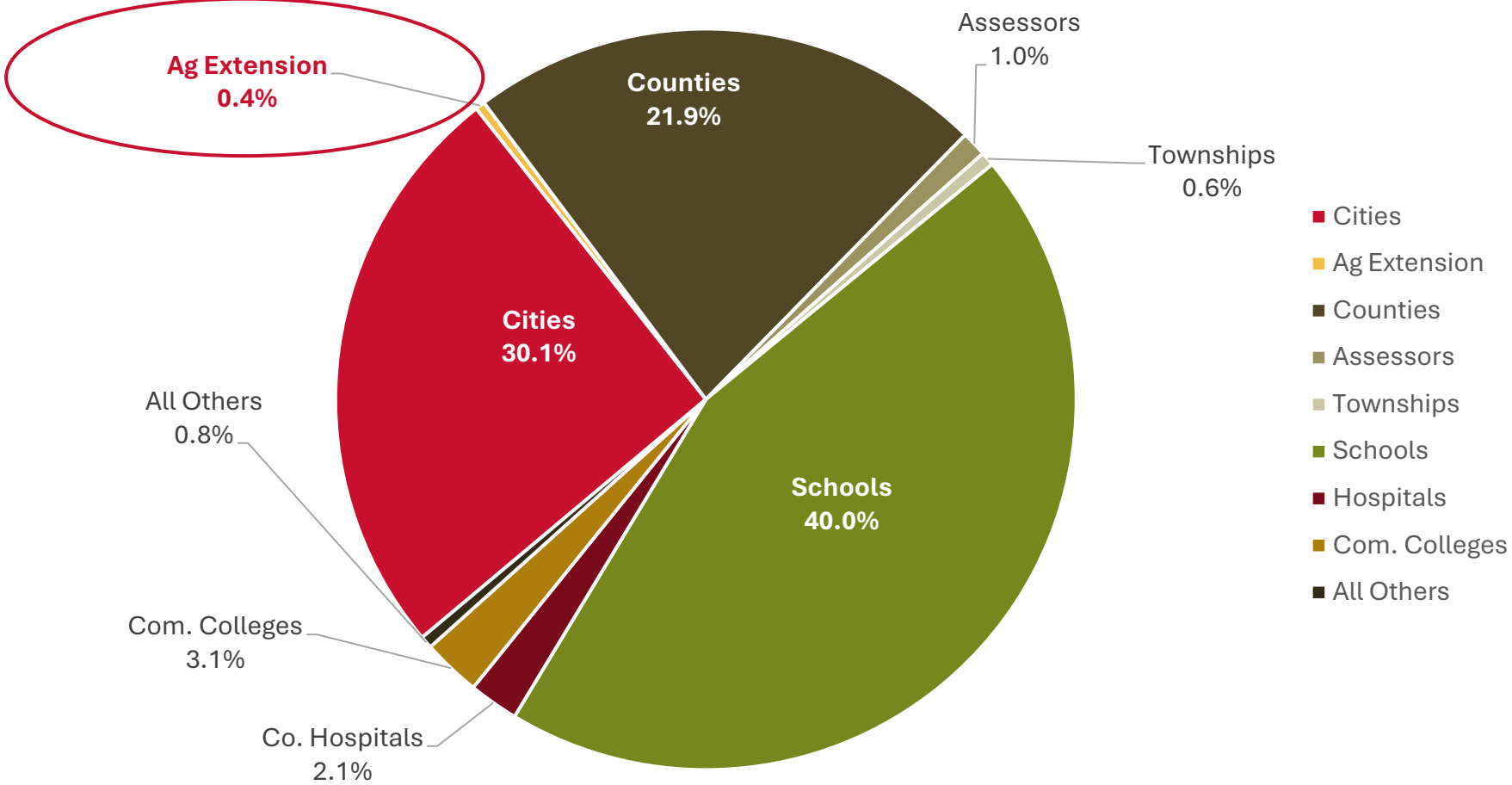
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Memorandum of Understanding

- **Between Iowa State University and every county agricultural extension district.**
 - Clarifies roles of the partnership
 - Outlines Funding Responsibilities
 - Addendum's identify Model type
 - MOU renewed in 2026 (July 1st)

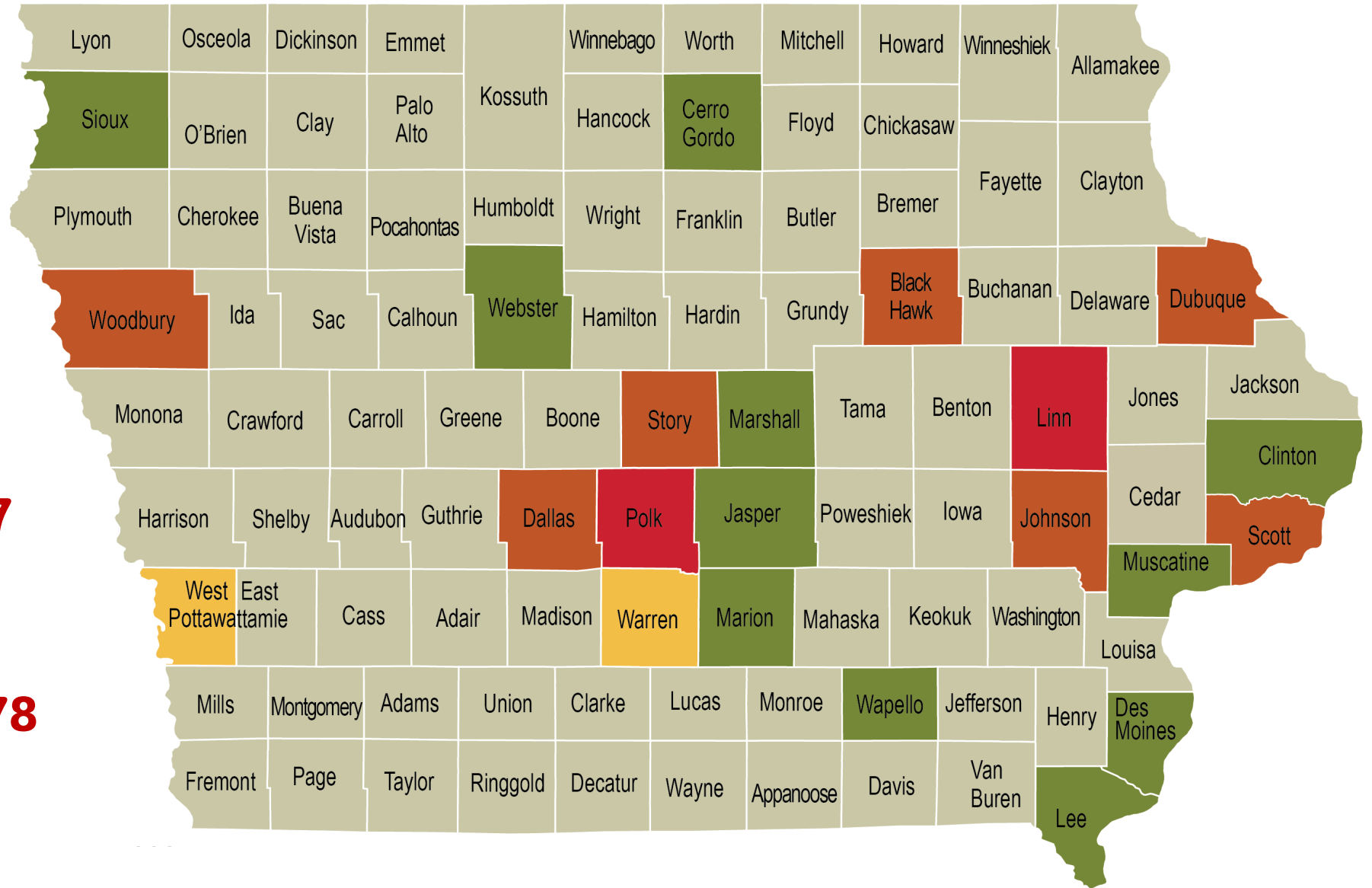


Iowa Property Tax by Taxing Authority

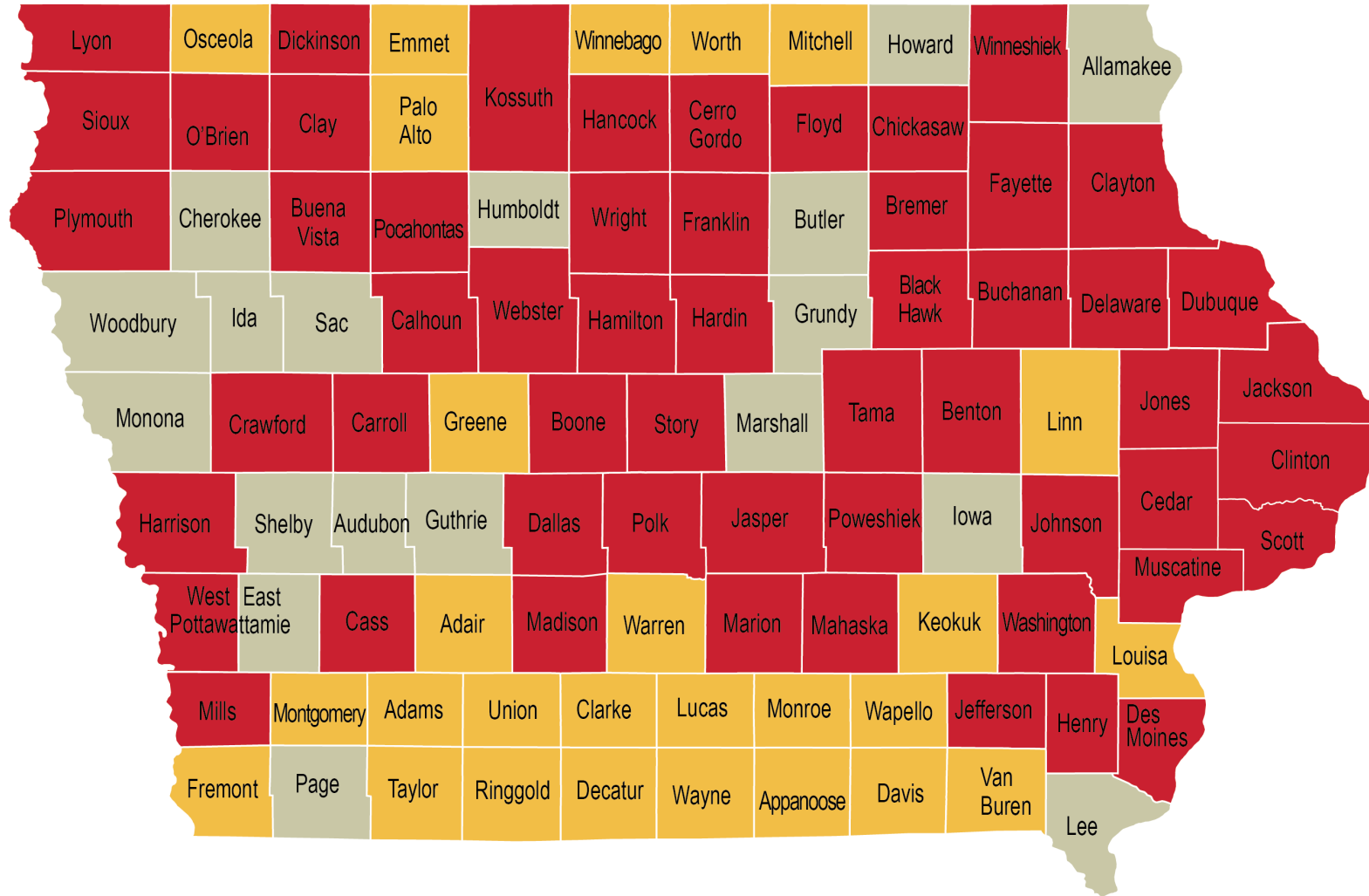


PROPERTY TAX LEVYING TIERS DEFINED IN 176A

POPULATION



FY26 AG EXTENSION TAX ASKING



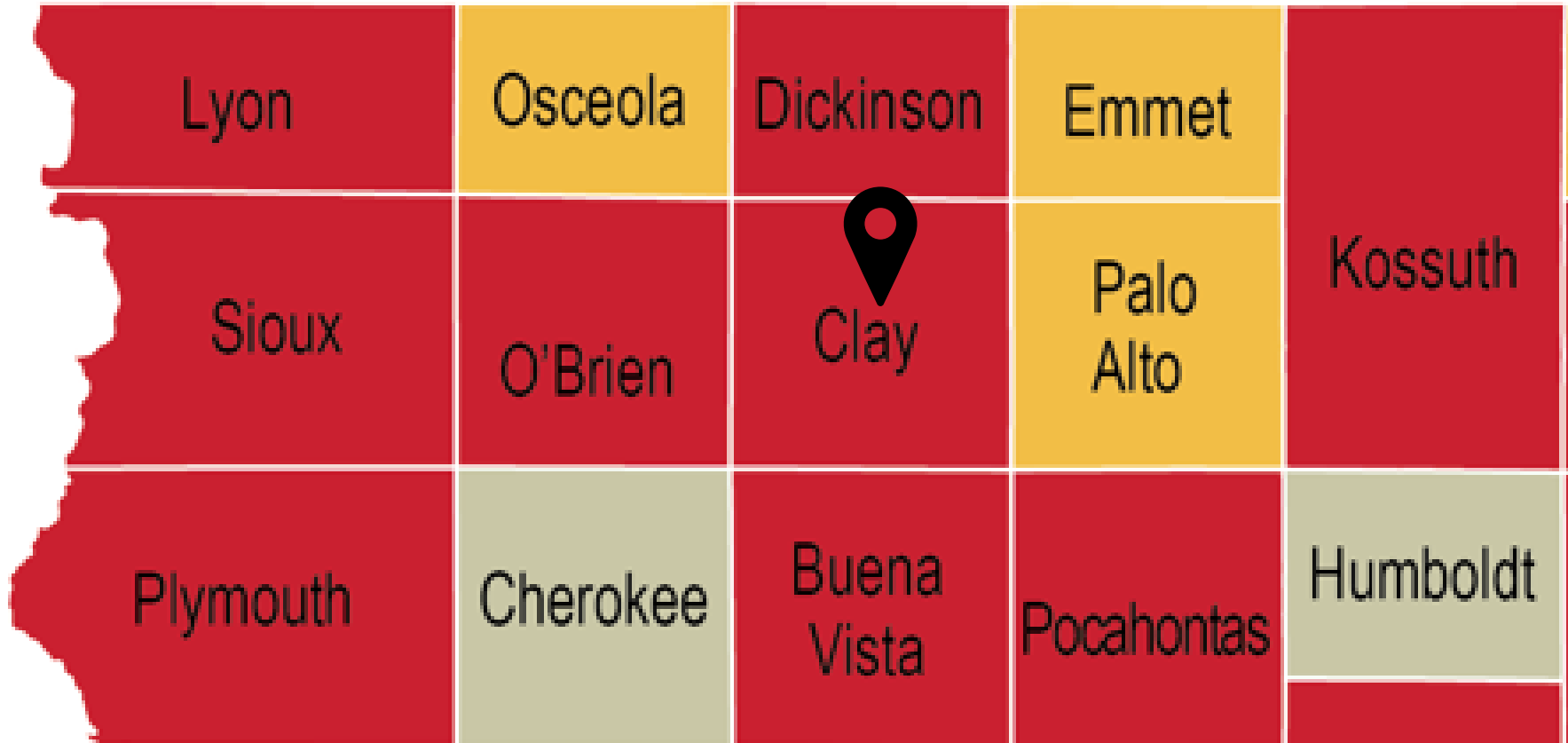
KEY

- 55** DOLLAR CAP - MAX ASKING
- 27** LEVY CAP - MAX ASKING
- 18** NOT AT MAX ASK




Current District Tax Asking Limits



2020 Population	Levy Cap	Dollar Cap	FY25 Max	FY26 Max	FY27 Max
Under 30,000	\$0.3000	\$6,000	\$279,000	\$285,000	\$291,000
30,000-49,999	\$0.2025	\$7,000	\$328,000	\$335,000	\$342,000
50,000-89,999	\$0.1350	\$9,000	\$418,500	\$427,500	\$436,500
90,000-199,999	\$0.1350	\$15,000	\$660,000	\$675,000	\$690,000
200,000 and Up	\$0.0500	\$25,000	\$1,000,000	\$1,025,000	\$1,050,000



KEY

-  DOLLAR CAP - MAX ASKING
-  LEVY CAP - MAX ASKING
-  NOT AT MAX ASK

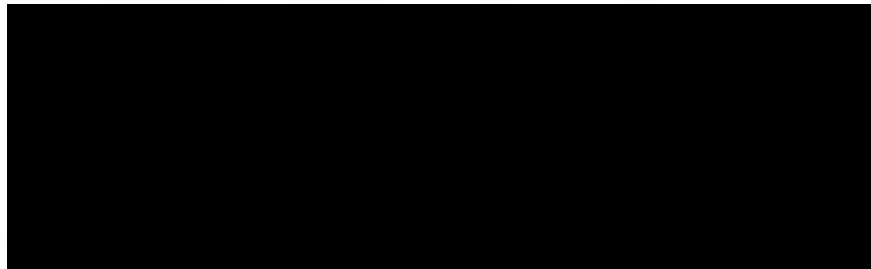
How Much Is it Really?

How much does an average taxpayer pay for the extension levy?

Residential Property – Under 30,000 Population County

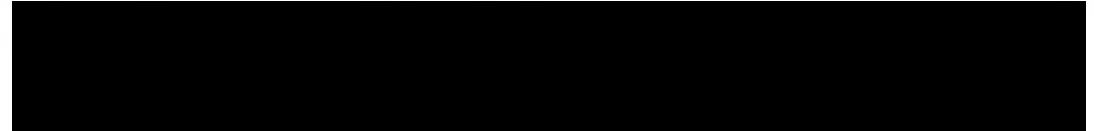
Henry County Treasurer
Kellie Sloan
P.O. Box 146
Mt Pleasant, IA 52641-0146
treasurer@henrycountyiowa.us
(319) 385-0763

PAY ONLINE AT
www.iowatreasurers.org

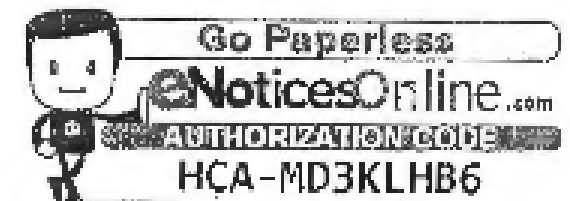
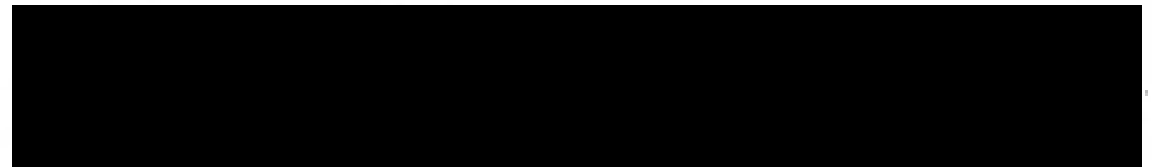


2024 PROPERTY TAX STATEMENT

HENRY COUNTY TREASURER



Gross Acres: 1.08 Ex Acres: 0.00 Net Acres: 1.08
Class: R



This is your 2025/2026 Henry County Property Tax Statement. Please keep it in a safe place.
Taxes for the period 7/1/2024 through 6/30/2025. Payable September 2025 and March 2026 based on January 1, 2024 valuation.
If your mortgage/finance company pays your property taxes, please consider this statement informational only.

Residential Property – Under 30,000 Population County

VALUATIONS AND TAXES:		This Year		Last Year	
		Assessed	Taxable	Assessed	Taxable
VALUATIONS	Land:	25,320	12,010	25,320	11,734
	Buildings:	251,500	119,290	251,500	116,552
	Dwelling:				
	Total:	276,820	131,300		286
	Less Military Credit:				
	Less Homestead Exemption:				
	NET TAXABLE VALUE:	276,820	131,300	276,820	128,286
TAXES	Value Times Levy Rate of:		31.1439500		29.9994400
	EQUALS GROSS TAX OF:		\$4,089.20		\$3,848.51
	Less Credits of: Homestead:		\$151.05-		\$145.50-
	Bus Prop Tax Credit Fund:				
	Low Income/Elderly Credit:				
	Ag Land Credit:				
	Family Farm Credit:				
	Prepaid Tax:		\$0.00		\$0.00
	NET ANNUAL TAXES:		\$3,938.00		\$3,704.00

Note Assessed Value vs. Taxable Value

Residential Property – Under 30,000 Population County

Distribution of your current & prior year taxes:

TAXING AUTHORITY:	% Total	This Year	Last Year
MT PLEASANT SCH	38.452	\$1,514.25	\$1,510.06
GENERAL BASIC	15.301	\$602.55	\$588.38
RURAL BASIC	12.683	\$499.46	\$487.70
GENERAL SUPPL	11.919	\$469.38	\$327.19
HOSPITAL	7.303	\$287.59	\$314.16
SOUTHEAST XVI	5.071	\$199.69	\$192.20
EMS	2.408	\$94.83	\$0.00
CO DEBT SVC/LEC	1.985	\$78.16	\$78.73
Benefited Fire	1.951	\$76.82	\$75.01
ASSESSOR	1.909	\$75.18	\$75.30
AG EXTENSION	1.018	\$40.09	\$35.64
CO DEBT SERVICE	0.000	\$0.00	\$19.41
BRUC & T B	0.000	\$0.00	\$0.22
Total	100.000	\$3,938.00	\$3,704.00

Residential Property – 200,000 + Population County

MARY L. WELLS
POLK COUNTY TREASURER
PROPERTY TAX DIVISION
111 COURT AVE RM 154
DES MOINES, IA 50309-2298
(515) 286-3060

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www.IowaTaxandTags.org

2025/2026 PROPERTY TAX STATEMENT
2024 ASSESSMENT YEAR



072734

Parcel Number: [REDACTED]
Bill Number: [REDACTED]
Tax District: BONDURANT CITY/BOND-FARR SCH
Property Address: [REDACTED]
Deed Name: [REDACTED]
Legal Description: [REDACTED]

072734 - 158631



[REDACTED]
BONDURANT IA 50035-1416

Polk County Tax Bill for Assessment Year 2024, payable September 2025 and March 2026

Send the correct stubs along with your check to ensure proper posting of your payment. If your taxes are paid by your Bank in Escrow, this is for your information only. Contact your mortgage company if you are unsure who is responsible for paying your taxes. Assessed value is determined by the Assessor based on January 1, 2024 valuations. Taxes for July 1, 2024 through June 30, 2025. Payable September 2025 and March 2026.

Residential Property – 200,000 + Population County

VALUATIONS AND TAXES

	2024 Assessment		2023 Assessment	
	Assessed	Taxable	Assessed	Taxable
Land:	69,300	32,870	69,300	32,116
Buildings:	0	0	0	0
Dwelling:	319,700	151,639	319,700	147,974
Total Values:	389,000	184,509	389,000	180,090
Less Homestead Exemption:		0		0
Less Military Exemption:		0		0
Net Taxable Values:		184,509		180,090
Value Times Levy Rate Of:		38.6357400		38.6618000
EQUALS GROSS TAX OF:		\$7,128.64		\$6,969.72
Less Credits of:				
Homestead:		\$187.38-		\$187.51-
Low Income/Elderly Credit:		\$0.00		\$0.00
Ag Land Credit:		\$0.00		\$0.00
Family Farm Credit:		\$0.00		\$0.00
Net Annual Taxes		\$6,942.00		\$6,782.00
Payments:		\$0.00		\$0.00

Note Assessed Value vs. Taxable Value

Residential Property – 200,000 + Population County

Distribution of your current & prior year taxes			
TAXING AUTHORITY:	% Total	This Year	Last Year
BONDURANT-FARRAR SCHOOL	44.040	\$3,056.21	\$2,982.14
BONDURANT CITY	28.040	\$1,946.82	\$1,901.67
POLK COUNTY	17.360	\$1,205.45	\$1,187.75
BROADLAWNS MEDICAL CENTER	6.180	\$429.21	\$419.89
DES MOINES AREA COMM COLLEGE	2.020	\$140.22	\$133.16
DES MOINES RTA-BONDURANT	1.650	\$114.56	\$106.29
POLK CO ASSESSOR	0.630	\$45.89	\$45.21
POLK CO AG EXTENSION	0.080	\$5.64	\$5.57
STATE OF IOWA	0.000	\$0.00	\$0.32
Total	100.000	\$6,942.00	\$6,782.00

Farmland Property - – Under 30,000 Population County

Keokuk County, IA Tax Bill for September, 2021 and March, 2022.

Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your valuations. Taxes for July 1, 2020 through June 30, 2021. Payable September 2021 and March 2022.

Keep this document in a safe location.

PARCEL Deed:

Dist/Parcel LAFAYETTE TWP/KEOTA SCH LATOK-004500

Type: 2020 CT

Location: Legal: 16/76/10 SE NW

Acres: 40.000

Tax ID:

VALUATIONS AND TAXES

NOTICE

	2020 (This Year)		2019 (Last Year)	
	Assessed	Taxable	Assessed	Taxable
Land:	70,846	59,532	70,846	57,728
Buildings:	0	0	0	0
Dwellings:	0	0	0	0
Total Values:	70,846	59,532	70,846	57,728
Less Military Credit:		0		0

Farmland Property – Under 30,000 Population County

Taxing Authority:	Distribution of your current year taxes:		
	% of Total	2020 (This Year)	2019 (Last Year)
KEOTA SCHOOL	46.96	688.45	665.48
COUNTY RURAL	36.30	532.14	544.94
KEOKUK COUNTY HEALTH CENTER	7.39	108.36	107.90
AREA SCHOOL 15 - INDIAN HILLS	3.94	57.81	54.76
LAFAYETTE TOWNSHIP	2.58	37.81	36.69
KEOKUK COUNTY AG EXTENSION	1.17	17.16	17.17
STATE LEVY	0.87	0.75	0.75
TOTALS:	100.00	1,466.00	1,452.00

Impact of Increasing Levy Rates

Henry County Acreage Example

- Raising the levy rate \$.01 with taxable valuation of \$131,300
 $\$131,300/1,000 = 131.3$
 $131.3 \times .01 = \mathbf{\$1.31}$

Keokuk County Farmland Example

- Raising the levy rate \$.01 with taxable valuation of \$59,532
 $\$59,532/1,000 = 59.53$
 $59.53 \times .01 = \mathbf{\$.60}$

Value of Extension Levy

Overall, the dollars collected from the average taxpayer to fund extension is very small, but has **big** impact statewide.

Get info from County Treasurer's Office about your county's data

- Median home value
- Assessment for County Agricultural Extension Levy



Achieving the Extension Mission through Budget Allocation

Extension Mission

Iowa State University Extension and Outreach
builds a strong Iowa by engaging all Iowans in
**research, education, and
extension experiences**
to address current and emerging real-life
challenges.

EXTENSION COUNCIL CONFERENCE 2026

ON THE ROAD

CONNECTING TO YOUR COMMUNITIES

SPENCER

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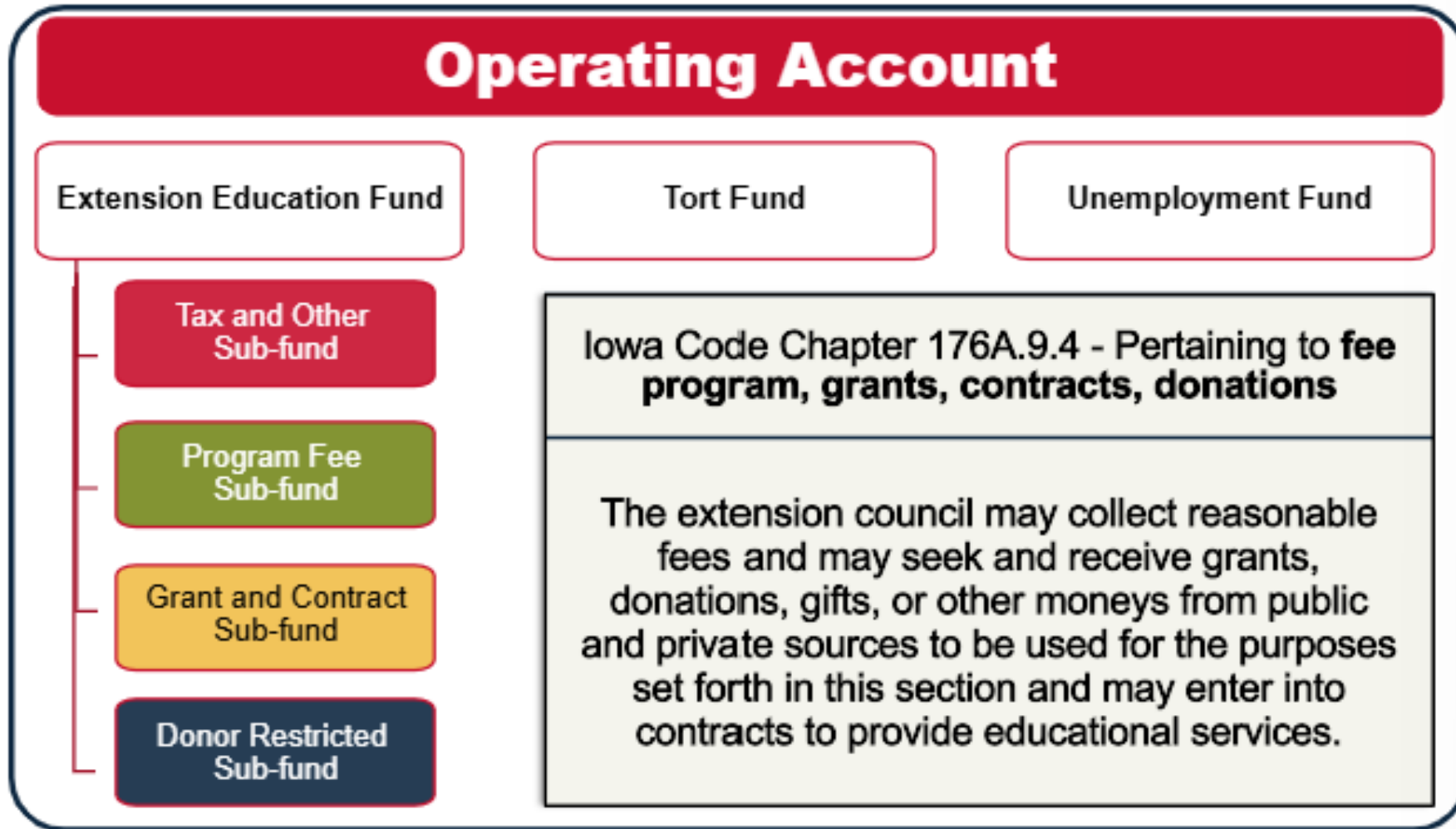
FAIRFIELD

Iowa
Extension Council
Association

Financial Health

Sub Fund Analysis

Iowa Code Chapter 176A.9.4



Revenue & Expense Summary

June 30

- **Beginning balances** are shown highlighted at the top of the page.



- **Ending balances** are shown at the bottom of the page.



County Agricultural Extension District Revenue & Expense Summary For the Twelve Months Ending Monday, June 30, 2025					
	Current 6/1/2025 to 6/30/2025	YTD 7/1/2024 to 6/30/2025			
	Actual	Actual YTD	Budget Full Year	Variance YTD	Variance %
Extension Education Fund Beginn...	\$499,751.90	\$349,336.70	\$362,380.69	(\$13,043.99)	96.40%
Ext. Ed. Fund Beg. Bal. - Tax Sub-F...	285,250.06	138,581.40	362,380.69	(223,799.29)	38.24%
Ext. Ed. Fund Beg. Bal. - Program F...	204,995.39	202,993.95		202,993.95	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-...	9,506.45	7,761.35		7,761.35	0.00%
EXTENSION EDUCATION FUND...					
Property Tax & Other Taxes	2,671.80	285,770.16	279,000.00	6,770.16	102.43%
Interest	716.01	15,253.28	2,000.00	13,253.28	762.66%
Resale of Materials & Goods		45.00	200.00	(155.00)	22.50%
Other	(302.11)	474.15	500.00	(25.85)	94.83%
Tax & Other Subtotal	3,085.70	301,542.59	281,700.00	19,842.59	107.04%
Program Fee	2,659.00	112,268.64	129,300.00	(17,031.36)	86.83%
Grants & Contracts		1,835.09	8,000.00	(6,164.91)	22.94%
Total Extension Education Fund R...	5,744.70	415,646.32	419,000.00	(3,353.68)	99.20%
Total Extension Education Fund R...	505,496.60	764,983.02	781,380.69	(16,397.67)	97.90%
EXTENSION EDUCATION FUND...					
Salary & Wage	19,430.38	107,177.94	166,561.00	59,383.06	64.35%
Benefits	2,897.48	23,473.86	38,293.00	14,819.14	61.30%
Shared Support Services	300.00	12,297.00	11,997.00	(300.00)	102.50%
Travel	508.31	3,136.22	7,000.00	3,863.78	44.80%
Professional Development & Training	585.00	1,100.00	3,000.00	1,900.00	36.67%
Professional Contracted Services	1,500.00	4,900.00	8,000.00	3,100.00	61.25%
Facility	12,186.89	17,784.68	16,900.00	(884.68)	105.23%
Telecommunications	359.00	1,931.35	3,600.00	1,668.65	53.65%
Postage	305.29	836.91	750.00	(86.91)	111.59%
Supplies	5,826.40	7,144.14	5,000.00	(2,144.14)	142.88%
Printing & Duplication		752.60		(752.60)	0.00%
Marketing	20,770.22	20,906.22	2,000.00	(18,906.22)	1045.3...
Employment Advertising/Legal Notic...		2,576.27	1,500.00	(1,076.27)	171.75%
Background Screening	1,265.61	4,438.00		(4,438.00)	0.00%
Meeting	123.35	176.06	700.00	523.94	25.15%
Equipment	9,739.89	13,396.24	8,000.00	(5,396.24)	167.45%
Insurance/Bonds	133.90	4,673.05	5,000.00	326.95	93.46%
Bank Charges, Fees, & Interest		(17.59)	200.00	217.59	(8.80%)
Membership, Dues & Subscriptions	2,385.69	3,422.69	3,000.00	(422.69)	114.09%
Non-Fee Project Activities	65,322.85	65,322.85	2,000.00	(63,322.85)	3266.1...
Resale			200.00	200.00	0.00%
Tax & Other Subtotal	143,640.26	295,428.49	283,701.00	(11,727.49)	104.13%
Program Fee	(25,123.43)	82,484.77	118,300.00	35,815.23	69.73%
Grants & Contracts	(55.67)	34.32	8,250.00	8,215.68	0.42%
Total Extension Education Fund Ex...	118,461.16	377,947.58	410,251.00	32,303.42	92.13%
Extension Education Fund - Availa...	387,035.44	387,035.44	371,129.69	15,905.75	104.29%
Ext. Ed. Fund Available - Tax Sub-F...	144,695.50	144,695.50	360,379.69	(215,684.19)	40.15%
Ext. Ed. Fund Available - Program F...	232,777.82	232,777.82	11,000.00	221,777.82	2116.1...
Ext. Ed. Fund Available - Grant Sub-...	9,562.12	9,562.12	(250.00)	9,812.12	(3824.8...

Beginning Balances

County Agricultural Extension District
 Revenue & Expense Summary
 For the Twelve Months Ending Monday, June 30, 2025

1 of 2

	Current 6/1/2025 to 6/30/2025	YTD 7/1/2024 to 6/30/2025			
	Actual	Actual YTD	Budget Full Year	Variance YTD	Variance %
Extension Education Fund Beginn...	\$499,751.90	\$349,336.70	\$362,380.69	(\$13,043.99)	96.40%
Ext. Ed. Fund Beg. Bal. - Tax Sub-F...	285,250.06	138,581.40	362,380.69	(223,799.29)	38.24%
Ext. Ed. Fund Beg. Bal. - Program F...	204,995.39	202,993.95		202,993.95	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-...	9,506.45	7,761.35		7,761.35	0.00%
EXTENSION EDUCATION FUND...					
Property Tax & Other Taxes	2,671.80	285,770.16	279,000.00	6,770.16	102.43%
Interest	716.01	15,253.28	2,000.00	13,253.28	762.66%
Resale of Materials & Goods		45.00	200.00	(155.00)	22.50%
Other			500.00	(25.85)	94.83%
Tax & Other Subtotal			281,700.00	19,842.59	107.04%
Program Fee			129,300.00	(17,031.36)	86.83%
Grants & Contracts			8,000.00	(6,164.91)	22.94%
Total Extension Education Fund R...	5,744.70	415,646.32	419,000.00	(3,353.68)	99.20%

	Actual	Actual YTD	Budget Full Year	Variance YTD	Variance %
Extension Education Fund Beginn...	\$499,751.90	\$349,336.70	\$362,380.69	(\$13,043.99)	96.40%
Ext. Ed. Fund Beg. Bal. - Tax Sub-F...	285,250.06	138,581.40	362,380.69	(223,799.29)	38.24%
Ext. Ed. Fund Beg. Bal. - Program F...	204,995.39	202,993.95		202,993.95	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-...	9,506.45	7,761.35		7,761.35	0.00%
EXTENSION EDUCATION FUND...					
Property Tax & Other Taxes	2,671.80	285,770.16	279,000.00	6,770.16	102.43%
Interest	716.01	15,253.28	2,000.00	13,253.28	762.66%
Resale of Materials & Goods		45.00	200.00	(155.00)	22.50%
Other	(302.11)	474.15	500.00	(25.85)	94.83%
Tax & Other Subtotal	3,085.70	301,542.59	281,700.00	19,842.59	107.04%
Program Fee	2,659.00	112,268.64	129,300.00	(17,031.36)	86.83%
Grants & Contracts		1,835.09	8,000.00	(6,164.91)	22.94%
Total Extension Education Fund R...	5,744.70	415,646.32	419,000.00	(3,353.68)	99.20%

	19,842.59	107.04%
	(17,031.36)	86.83%
	(6,164.91)	22.94%
	(3,353.68)	99.20%
	(16,397.67)	97.90%
	59,383.06	64.35%
	14,819.14	61.30%
	(300.00)	102.50%
	3,863.78	44.80%
	1,900.00	36.67%
	3,100.00	67.25%
	(884.68)	105.23%
	1,668.65	63.65%
	(86.91)	11.59%
	(2,144.14)	142.88%
	(752.60)	0.00%
	(18,906.22)	1045.3...
	(1,076.27)	171.75%
	(4,438.00)	0.00%
	523.94	25.15%
	(5,396.24)	167.45%
	327.95	93.46%
	27.59	(8.80%)
	(422.69)	114.09%
	(63,322.85)	3266.1...
	200.00	0.00%
	(1,727.49)	104.13%
	35,815.23	69.73%
	8,215.68	0.42%
	32,303.42	92.13%
	15,905.75	104.29%

Ext. Ed. Fund Available - Tax Sub-F...	144,695.50	144,695.50	360,379.69	(215,684.19)	40.15%
Ext. Ed. Fund Available - Program F...	232,777.82	232,777.82	11,000.00	221,777.82	2116.1...
Ext. Ed. Fund Available - Grant Sub-...	9,562.12	9,562.12	(250.00)	9,812.12	(3824.8...

EXTENSION EDUCATION FUND...

Salary & Wage	19,430.38	107,177.94	166,561.00	59,383.06	64.35%
Benefits	2,897.48	23,473.86	38,293.00	14,819.14	61.30%
Shared Support Services	300.00	12,297.00	11,997.00	(300.00)	102.50%
Travel	508.31	3,136.22	7,000.00	3,863.78	44.80%
Professional Development & Training	585.00	1,100.00	3,000.00	1,900.00	36.67%
Professional Contracted Services	1,500.00	4,900.00	8,000.00	3,100.00	61.25%
Facility	12,186.89	17,784.68	16,900.00	(884.68)	105.23%
Telecommunications	359.00	1,931.35	3,600.00	1,668.65	53.65%
Postage	305.29	836.91	750.00	(86.91)	111.59%
Supplies	5,826.40	7,144.14	5,000.00	(2,144.14)	142.88%
Printing & Duplication		752.60		(752.60)	0.00%
Marketing	20,770.22	20,906.22	2,000.00	(18,906.22)	1045.3...
Employment Advertising/Legal Notic...		2,576.27	1,500.00	(1,076.27)	171.75%
Background Screening	1,265.61	4,438.00		(4,438.00)	0.00%
Meeting	123.35	176.06	700.00	523.94	25.15%
Equipment	9,739.89	13,396.24	8,000.00	(5,396.24)	167.45%
Insurance/Bonds	133.90	4,673.05	5,000.00	326.95	93.46%
Bank Charges, Fees, & Interest		(17.59)	200.00	217.59	(8.80%)
Membership, Dues & Subscriptions	2,385.69	3,422.69	3,000.00	(422.69)	114.09%
Non-Fee Project Activities	65,322.85	65,322.85	2,000.00	(63,322.85)	3266.1...
Resale			200.00	200.00	0.00%
Tax & Other Subtotal	143,640.26	295,428.49	283,701.00	(11,727.49)	104.13%
Program Fee	(25,123.43)	82,484.77	118,300.00	35,815.23	69.73%
Grants & Contracts	(55.67)	34.32	8,250.00	8,215.68	0.42%
Total Extension Education Fund Ex...	118,461.16	377,947.58	410,251.00	32,303.42	92.13%
Extension Education Fund - Availa...	387,035.44	387,035.44	371,129.69	15,905.75	104.29%
Ext. Ed. Fund Available - Tax Sub-F...	144,695.50	144,695.50	360,379.69	(215,684.19)	40.15%
Ext. Ed. Fund Available - Program F...	232,777.82	232,777.82	11,000.00	221,777.82	2116.1...
Ext. Ed. Fund Available - Grant Sub-...	9,562.12	9,562.12	(250.00)	9,812.12	(3824.8...



Ending Balances

County Agricultural Extension District
Revenue & Expense Summary
Twelve Months Ending Monday, June 30, 2025

Current 2025 6/30/2025	YTD 7/1/2024 to 6/30/2025			
	Actual YTD	Budget Full Year	Variance YTD	Variance %
19,751.90	\$349,336.70	\$362,380.69	(\$13,043.99)	96.40%
35,250.06	138,581.40	362,380.69	(223,799.29)	38.24%
34,995.39	202,993.95	202,993.95	0.00%	0.00%
9,506.45	7,761.35		7,761.35	
2,671.80	285,770.16	279,000.00	6,770.16	102.43%
716.01	15,253.28	2,000.00	13,253.28	762.66%
	45.00	200.00	(155.00)	22.50%
(302.11)	474.15	500.00	(25.85)	94.83%
3,085.70	301,542.59	281,700.00	19,842.59	107.04%
2,659.00	112,268.64	129,300.00	(17,031.36)	86.83%
	1,835.09	8,000.00	(6,164.91)	22.94%
5,744.70	415,646.32	419,000.00	(3,353.68)	99.20%
5,496.60	764,983.02	781,380.69	(16,397.67)	97.90%
19,430.38	107,177.94	166,561.00	59,383.06	64.35%
2,897.48	23,473.86	38,293.00	14,819.14	61.30%
300.00	12,297.00	11,997.00	(300.00)	102.50%
508.31	3,136.22	7,000.00	3,863.78	44.80%
585.00	1,100.00	3,000.00	1,900.00	36.67%
1,500.00	4,900.00	8,000.00	3,100.00	61.25%
12,186.89	17,784.68	16,900.00	(884.68)	105.23%
359.00	1,931.35	3,600.00	1,668.65	53.65%
305.29	836.91	750.00	(86.91)	111.59%
5,826.40	7,144.14	5,000.00	(2,144.14)	142.88%
	752.60		(752.60)	0.00%
20,770.22	20,906.22	2,000.00	(18,906.22)	1045.3...
	2,576.27	1,500.00	(1,076.27)	171.75%
1,265.61	4,438.00		(4,438.00)	0.00%
123.35	176.06	700.00	523.94	25.15%
9,739.89	13,396.24	8,000.00	(5,396.24)	167.45%
133.90	4,673.05	5,000.00	326.95	93.46%
	(17.59)	200.00	217.59	(8.80%)
2,385.69	3,422.69	3,000.00	(422.69)	114.09%
65,322.85	65,322.85	2,000.00	(63,322.85)	3266.1...
		200.00	200.00	0.00%
143,640.26	295,428.49	283,701.00	(11,727.49)	104.13%
Program Fee	82,484.77	118,300.00	35,815.23	69.73%
Grants & Contracts	(55.67)	8,250.00	8,215.68	0.42%
Total Extension Education Fund Ex...	118,461.16	410,251.00	32,303.42	92.13%
Extension Education Fund - Availa...	387,035.44	371,129.69	15,905.75	104.29%
Ext. Ed. Fund Available - Tax Sub-F...	144,695.50	360,379.69	(215,684.19)	40.15%
Ext. Ed. Fund Available - Program F...	232,777.82	11,000.00	221,777.82	2116.1...
Ext. Ed. Fund Available - Grant Sub-...	9,562.12	(250.00)	9,812.12	(3824.8...

Revenue & Expense Summary

June 30

- **Beginning balances** are shown highlighted at the top of the page.



- **Ending balances** are shown at the bottom of the page.



County Agricultural Extension District
Revenue & Expense Summary
For the Twelve Months Ending Monday, June 30, 2025

1 of 2

	Current 6/1/2025 to 6/30/2025	YTD 7/1/2024 to 6/30/2025			Variance %
	Actual	Actual YTD	Budget Full Year	Variance YTD	
Extension Education Fund Beginn...	\$499,751.90	\$349,336.70	\$362,380.69	(\$13,043.99)	96.40%
Ext. Ed. Fund Beg. Bal. - Tax Sub-F...	285,250.06	138,581.40	362,380.69	(223,799.29)	38.24%
Ext. Ed. Fund Beg. Bal. - Program F...	204,995.39	202,993.95		202,993.95	0.00%
Ext. Ed. Fund Beg. Bal. - Grant Sub-...	9,506.45	7,761.35		7,761.35	0.00%
EXTENSION EDUCATION FUND...					
Property Tax & Other Taxes	2,671.80	285,770.16	279,000.00	6,770.16	102.43%
Interest	716.01	15,253.28	2,000.00	13,253.28	762.66%
Resale of Materials & Goods		45.00	200.00	(155.00)	22.50%
Other	(302.11)	474.15	500.00	(25.85)	94.83%
Tax & Other Subtotal	3,085.70	301,542.59	281,700.00	19,842.59	107.04%
Program Fee	2,659.00	112,268.64	129,300.00	(17,031.36)	86.83%
Grants & Contracts		1,835.09	8,000.00	(6,164.91)	22.94%
Total Extension Education Fund R...	5,744.70	415,646.32	419,000.00	(3,353.68)	99.20%
Total Extension Education Fund R...	505,496.60	764,983.02	781,380.69	(16,397.67)	97.90%
EXTENSION EDUCATION FUND...					
Salary & Wage	19,430.38	107,177.94	166,561.00	59,383.06	64.35%
Benefits	2,897.48	23,473.86	38,293.00	14,819.14	61.30%
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Professional Contracted Services	1,500.00	4,900.00	8,000.00	3,100.00	61.25%
Facility	12,186.89	17,784.68	16,900.00	(884.68)	105.23%
Telecommunications	359.00	1,931.35	3,600.00	1,668.65	53.65%
Postage	305.29	836.91	750.00	(86.91)	111.59%
Supplies	5,826.40	7,144.14	5,000.00	(2,144.14)	142.88%
Printing & Duplication		752.60		(752.60)	0.00%
Marketing	20,770.22	20,906.22	2,000.00	(18,906.22)	1045.3...
Employment Advertising/Legal Notic...		2,576.27	1,500.00	(1,076.27)	171.75%
Background Screening	1,265.61	4,438.00		(4,438.00)	0.00%
Meeting	123.35	176.06	700.00	523.94	25.15%
Equipment	9,739.89	13,396.24	8,000.00	(5,396.24)	167.45%
Insurance/Bonds	133.90	4,673.05	5,000.00	326.95	93.46%
Bank Charges, Fees, & Interest		(17.59)	200.00	217.59	(8.80%)
Membership, Dues & Subscriptions	2,385.69	3,422.69	3,000.00	(422.69)	114.09%
Non-Fee Project Activities	65,322.85	65,322.85	2,000.00	(63,322.85)	3266.1...
Resale			200.00	200.00	0.00%
Tax & Other Subtotal	143,640.26	295,428.49	283,701.00	(11,727.49)	104.13%
Program Fee	(25,123.43)	82,484.77	118,300.00	35,815.23	69.73%
Grants & Contracts	(55.67)	34.32	8,250.00	8,215.68	0.42%
Total Extension Education Fund Ex...	118,461.16	377,947.58	410,251.00	32,303.42	92.13%
Extension Education Fund - Availa...	387,035.44	387,035.44	371,129.69	15,905.75	104.29%
Ext. Ed. Fund Available - Tax Sub-F...	144,695.50	144,695.50	360,379.69	(215,684.19)	40.15%
Ext. Ed. Fund Available - Program F...	232,777.82	232,777.82	11,000.00	221,777.82	2116.1...
Ext. Ed. Fund Available - Grant Sub-...	9,562.12	9,562.12	(250.00)	9,812.12	(3824.8...

XXXX COUNTY Sub-Fund Analysis

		Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY2025	Projected FY2026
Tax Sub Fund	Beginning	\$ 89,693.45	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49
	End	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49	
	Net	\$ 375.48	\$ 6,041.56	\$ (11,817.55)	\$ (14,328.35)	\$ (40,979.57)	\$ (16,642.53)	\$ (12,342.49)
this information is from your June 30 Reveue and Expense Summary								
Program Sub Fund		Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2024	Actual FY2025	Projected FY2026
	Beginning	\$ 110,156.25	\$ 123,087.69	\$ 137,539.29	\$ 131,948.30	\$ 138,910.81	\$ 133,329.45	\$ 126,444.72
	End	\$ 123,087.69	\$ 137,539.00	\$ 131,948.30	\$ 138,910.81	\$ 133,329.45	\$ 126,444.72	
	Net	\$ 12,931.44	\$ 14,451.31	\$ (5,590.99)	\$ 6,962.51	\$ (5,581.36)	\$ (6,884.73)	\$ (126,444.72)
Total GRANT Fund		Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2024	Actual FY2025	Projected FY2026
	Beginning	\$ (592.55)	\$ (1,372.32)	\$ 82.03	\$ 9,360.74	\$ 3,345.62	\$ 3,495.62	\$ 3,191.00
	End	\$ (1,372.32)	\$ 82.03	\$ 9,360.74	\$ 3,345.62	\$ 3,495.62	\$ 3,191.00	
	Net	\$ (779.77)	\$ 1,454.35	\$ 9,278.71	\$ (6,015.12)	\$ 150.00	\$ (304.62)	\$ (3,191.00)
Total Education Fund		Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2024	Actual FY2025	Projected FY2026
	Beginning	\$ 200,257.15	\$ 211,784.30	\$ 233,731.81	\$ 225,601.98	\$ 212,221.02	\$ 165,810.09	\$ 141,978.21
	End	\$ 211,784.30	\$ 233,731.81	\$ 225,601.98	\$ 212,221.01	\$ 165,810.09	\$ 141,978.21	
	Net	\$ 11,527.15	\$ 21,947.51	\$ (8,129.83)	\$ (13,380.97)	\$ (46,410.93)	\$ (23,831.88)	\$ (141,978.21)

Sum of the Parts

Total Education Fund

		Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2024	Actual FY2025	Projected FY2026
Total Education Fund	Beginning	\$ 200,257.15	\$ 211,784.30	\$ 233,731.81	\$ 225,601.98	\$ 212,221.02	\$ 165,810.09	\$ 141,978.21
	End	\$ 211,784.30	\$ 233,731.81	\$ 225,601.98	\$ 212,221.01	\$ 165,810.09	\$ 141,978.21	
	Net	\$ 11,527.15	\$ 21,947.51	\$ (8,129.83)	\$ (13,380.97)	\$ (46,410.93)	\$ (23,831.88)	\$ (141,978.21)

Focus on Your Sub-Fund Balances

Tax Sub-Fund

XXXX COUNTY Sub-Fund Analysis

		Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY2025	Projected FY2026
Tax Sub Fund	Beginning	\$ 89,693.45	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49
	End	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49	
	Net	\$ 375.48	\$ 6,041.56	\$ (11,817.55)	\$ (14,328.35)	\$ (40,979.57)	\$ (16,642.53)	\$ (12,342.49)

this information is from your June 30 Reveue and Expense Summary

Focus on Your Sub-Fund Balances

Program Sub-Fund

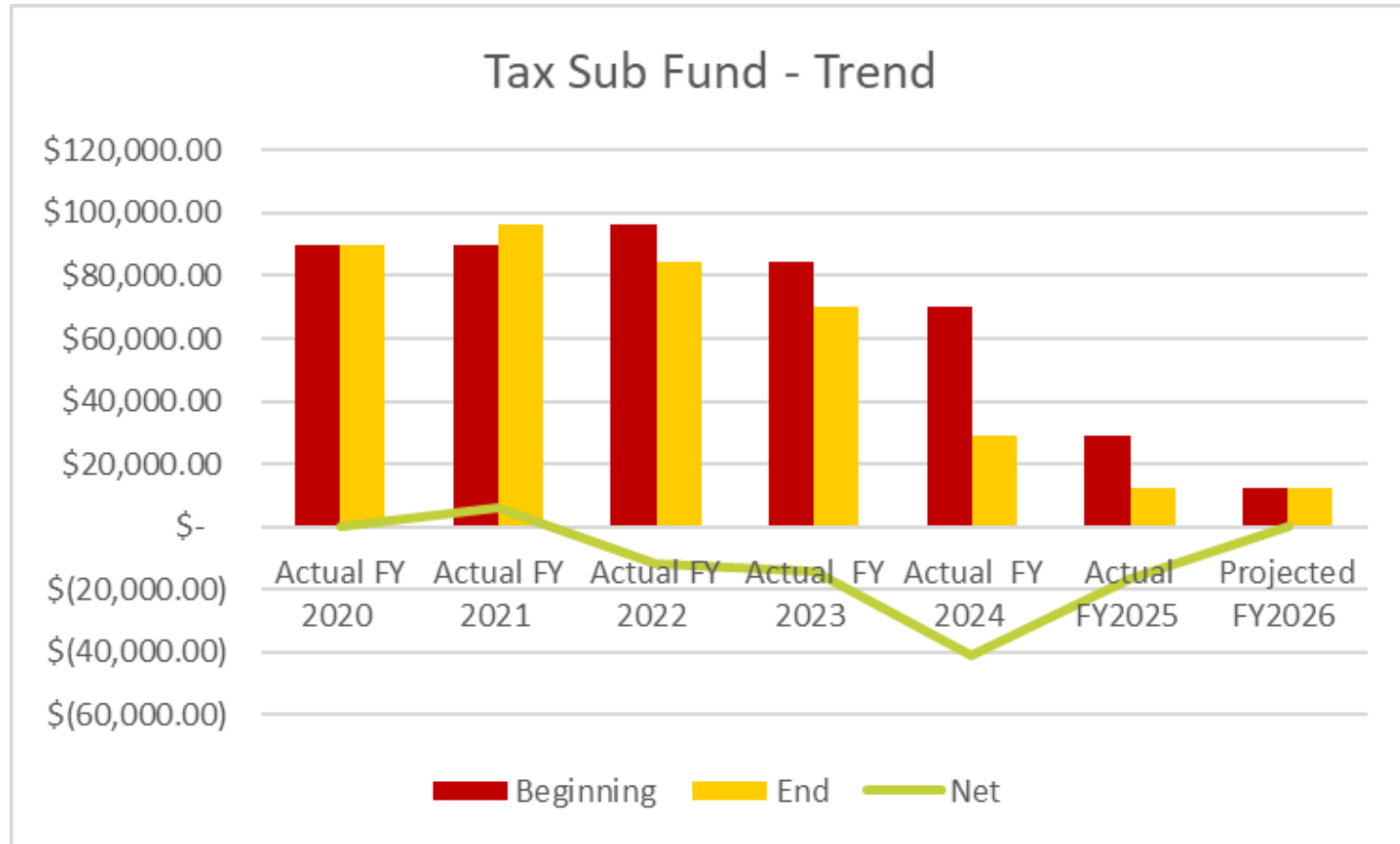
		Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2024	Actual FY2025	Projected FY2026
Program Sub Fund	Beginning	\$ 110,156.25	\$ 123,087.69	\$ 137,539.29	\$ 131,948.30	\$ 138,910.81	\$ 133,329.45	\$ 126,444.72
	End	\$ 123,087.69	\$ 137,539.00	\$ 131,948.30	\$ 138,910.81	\$ 133,329.45	\$ 126,444.72	
	Net	\$ 12,931.44	\$ 14,451.31	\$ (5,590.99)	\$ 6,962.51	\$ (5,581.36)	\$ (6,884.73)	\$ (126,444.72)

Focus on Your Sub-Fund Balances

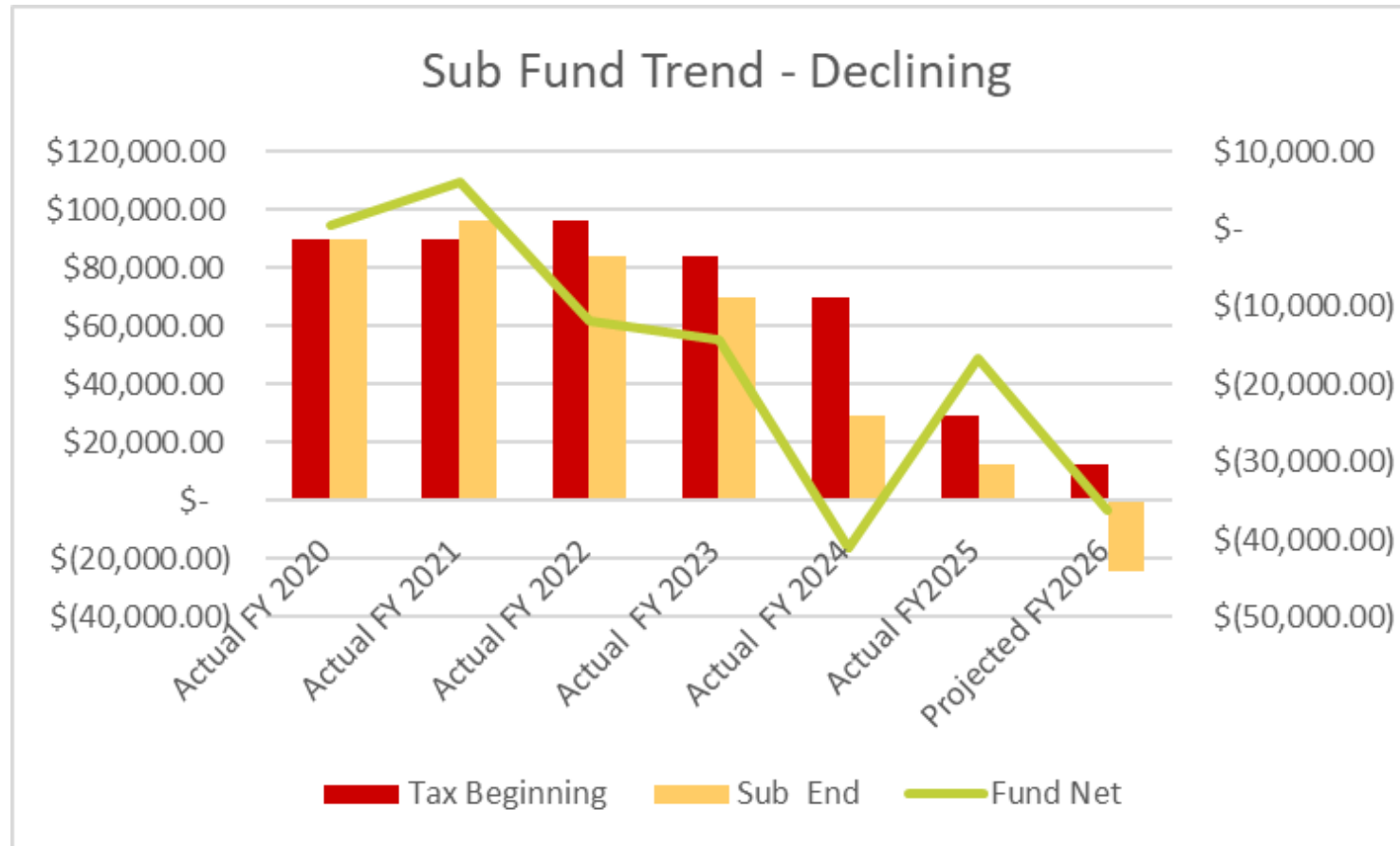
Grant Sub-Fund

		Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2024	Actual FY2025	Projected FY2026
Total GRANT Fund	Beginning	\$ (592.55)	\$ (1,372.32)	\$ 82.03	\$ 9,360.74	\$ 3,345.62	\$ 3,495.62	\$ 3,191.00
	End	\$ (1,372.32)	\$ 82.03	\$ 9,360.74	\$ 3,345.62	\$ 3,495.62	\$ 3,191.00	
	Net	\$ (779.77)	\$ 1,454.35	\$ 9,278.71	\$ (6,015.12)	\$ 150.00	\$ (304.62)	\$ (3,191.00)

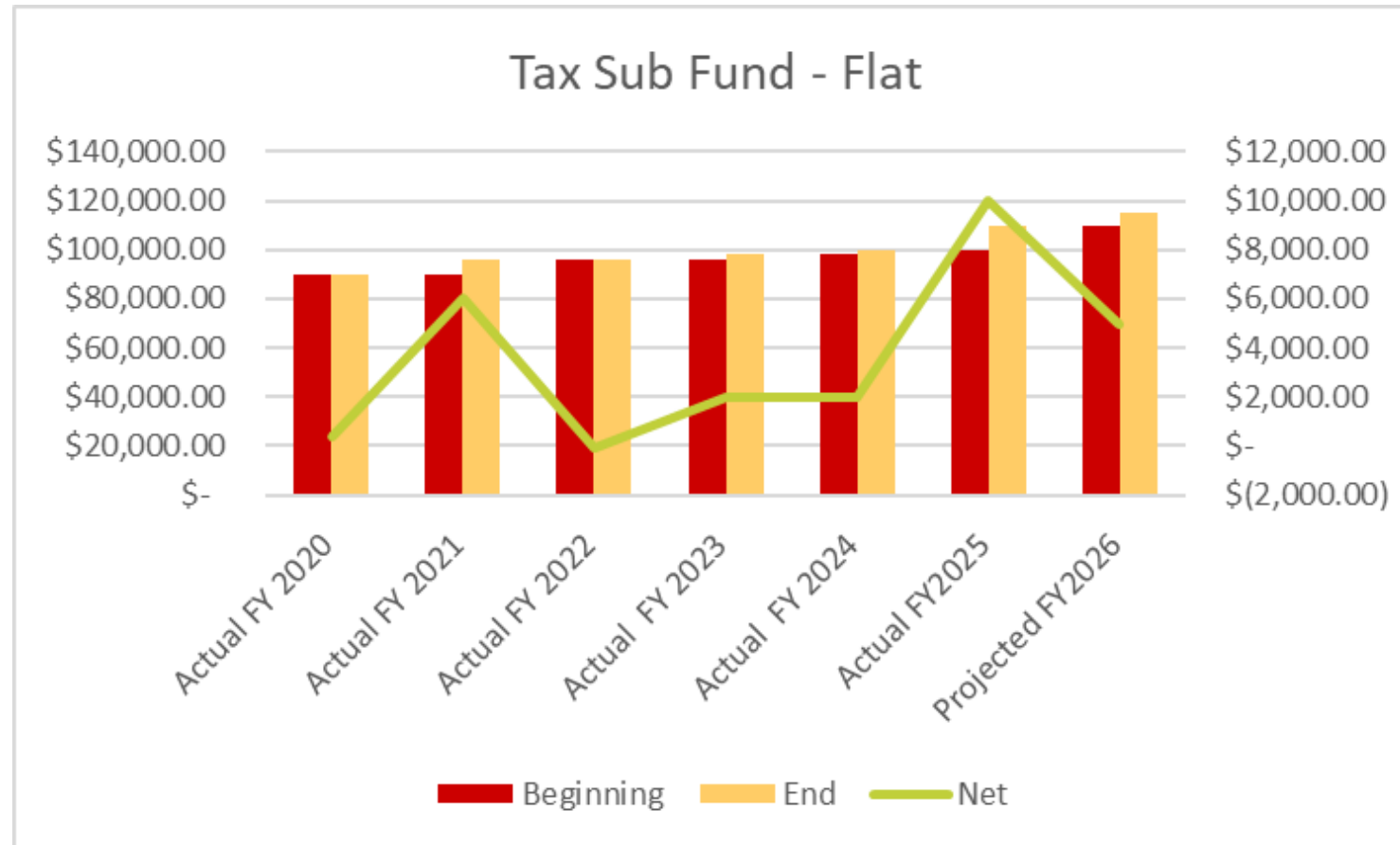
		Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY2025	Projected FY2026
Tax Sub Fund	Beginning	\$ 89,693.45	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49
	End	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49	\$ 12,342.00
	Net	\$ 375.48	\$ 6,041.56	\$ (11,817.55)	\$ (14,328.35)	\$ (40,979.57)	\$ (16,642.53)	\$ (0.49)



		Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY2025	Projected FY2026
Tax Sub Fund	Beginning	\$ 89,693.45	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49
	End	\$ 90,068.93	\$ 96,110.49	\$ 84,292.94	\$ 69,964.59	\$ 28,985.02	\$ 12,342.49	\$ (24,000.00)
	Net	\$ 375.48	\$ 6,041.56	\$ (11,817.55)	\$ (14,328.35)	\$ (40,979.57)	\$ (16,642.53)	\$ (36,342.49)



		Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY2025	Projected FY2026
Tax Sub Fund	Beginning	\$ 89,693.45	\$ 90,068.93	\$ 96,110.49	\$ 96,000.00	\$ 98,000.00	\$ 100,000.00	\$ 110,000.00
	End	\$ 90,068.93	\$ 96,110.49	\$ 96,000.00	\$ 98,000.00	\$ 100,000.00	\$ 110,000.00	\$ 115,000.00
	Net	\$ 375.48	\$ 6,041.56	\$ (110.49)	\$ 2,000.00	\$ 2,000.00	\$ 10,000.00	\$ 5,000.00



Applying this to my county

Big Picture

- What stands out to you when you look at your **ending balance trend** in each sub-fund over the last few years?
- Are your ending balances generally **growing, shrinking, or staying flat?**

Ending Balance

- How comfortable are you with your current ending balance?

Sustainability

- If current revenue and spending patterns continue, what do you expect your ending balance to look like in 2–3 years?
- Are expenses growing faster than revenues?

Staffing and Capacity

	FY2019 actuals	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 Budget	FY2025	FY2026	FY2027 budget
Wages	115,002.15	119,302.61	126,491.51	129,986.51	137,290.10	141,898.20	145,645.00	154,000.00	161,700.00	168,168.00
Benefits	19,564.46	20,125.02	21,505.51	22,090.07	23,338.25	24,125.80	24,882.00	25,000.00	26,000.00	26,000.00
Facilities	19,464.29	7,231.25	6,950.49	10,278.88	19,725.33	11,316.44	31,100.00	32,000.00	32,000.00	32,000.00
Total	154,030.90	146,658.88	154,947.51	162,355.46	180,353.68	177,340.44	201,627.00	211,000.00	219,700.00	226,168.00
tax rev	202,624.85	200,521.94	204,708.16	202,966.25	200,261.13	215,507.75	235,000.00	241,000.00	247,000.00	253,000.00
% of tax rev	76.0%	73.1%	75.7%	80.0%	90.1%	82.3%	85.8%	87.6%	88.9%	89.4%

	FY2019 actuals	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 Budget	FY2025	FY2026	FY2027 budget
Wages	115,002.15	119,302.61	126,491.51	129,986.51	137,290.10	141,898.20	142,000.00	143,000.00	145,000.00	147,000.00
Benefits	19,564.46	20,125.02	21,505.51	22,090.07	23,338.25	24,125.80	24,882.00	25,000.00	26,000.00	26,000.00
Facilities	19,464.29	7,231.25	6,950.49	10,278.88	19,725.33	11,316.44	31,100.00	32,000.00	32,000.00	32,000.00
Total	154,030.90	146,658.88	154,947.51	162,355.46	180,353.68	177,340.44	197,982.00	200,000.00	203,000.00	205,000.00
tax rev	202,624.85	200,521.94	204,708.16	202,966.25	200,261.13	215,507.75	235,000.00	241,000.00	247,000.00	253,000.00
% of tax rev	76.0%	73.1%	75.7%	80.0%	90.1%	82.3%	84.2%	83.0%	82.2%	81.0%

What next?

- Review with your finance committee
 - Determine your staffing and capacity by requesting this information from your county and/or regional director
 - Review these analysis documents with your finance committee and full council
 - Obtain revenue and expense summaries to accompany this document
 - Set goals for your fiscal year end

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Thank you

<https://www.iaextensioncouncils.org/>

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Program vs. Administrative Costs

Understanding Your County's Program Expense Ratio

Changes in the Funding Landscape

- State of Iowa revenues decreasing
- Property tax reform will lower, or at least cap, levies
- Legislature is less interest in funding operations but has increased interest in funding projects
- DOGE has amplified narratives around reducing administrative costs
- Indirect cost rate decreased to 15%

Changes in the Funding Landscape

**Reduced / Flat / Slow Growing
government funding**

- State of Iowa revenues decreasing
- Property tax reform will lower, or at least cap, levies
- Legislature is less interest in funding operations but has increased interest in funding projects
- DOGE has amplified narratives around reducing administrative costs
- Indirect cost rate decreased to 15%

**Increased interest in
government funding directly
tied to impact**

Ask Ourselves...

- If funding sources are tightening and shifting toward program support, how do we align ourselves with what they value?
- How are our current spending patterns helping (or hurting) our ability to secure future funding?

Ask Ourselves...

- If funding sources are tightening and shifting toward program support, how do we align ourselves with what they value?
- How are our current spending patterns helping (or hurting) our ability to secure future funding?

Do we know how much we spend on programs?

Total Expenditures



Total Expenditures

Operating Fund Expenses



Total Expenditures

Operating Fund Expenses



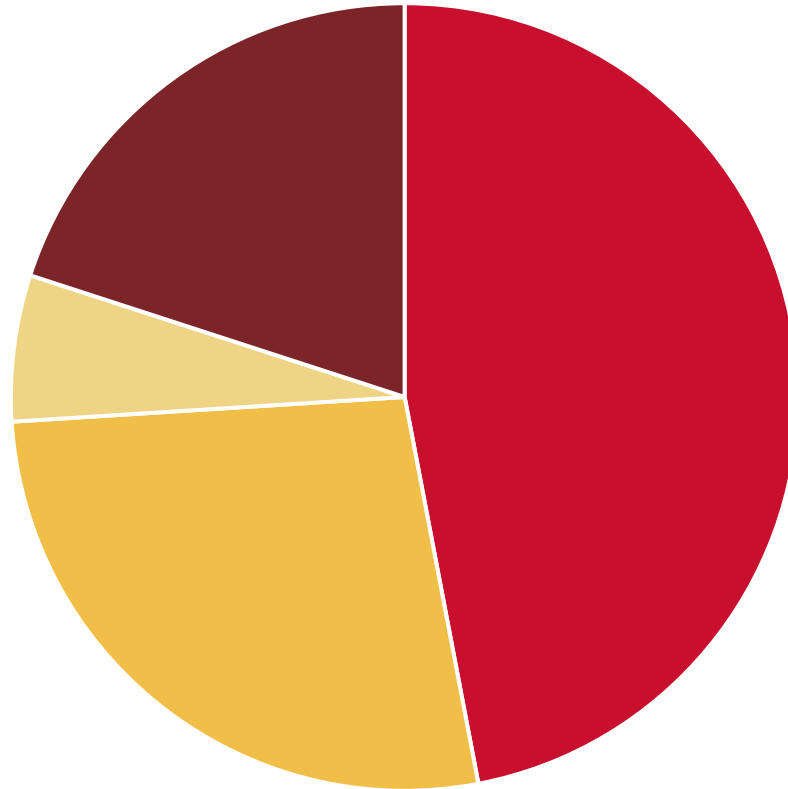
Total Expenditures

Operating Fund Expenses



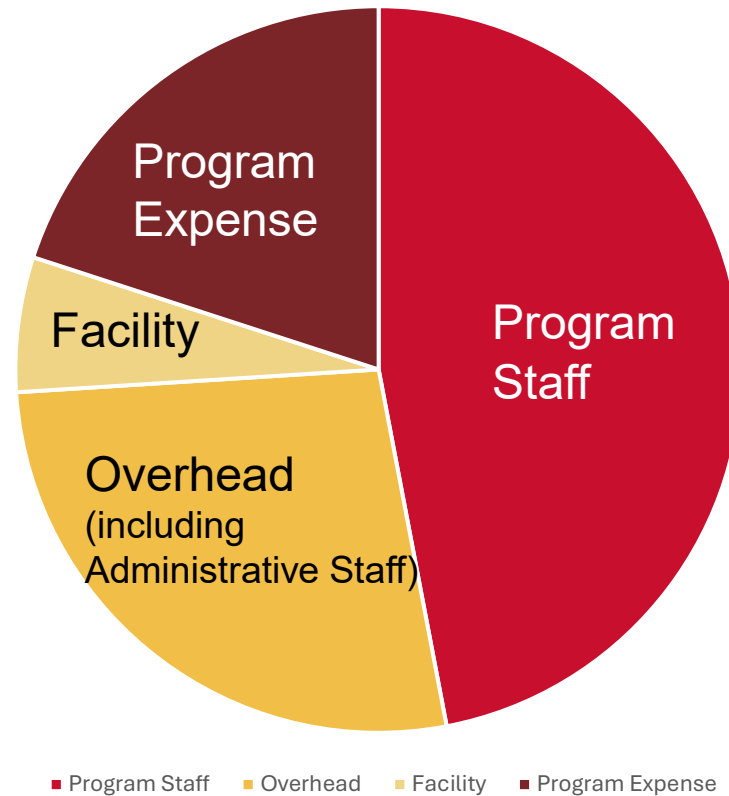
Total Expenditures

Operating Fund Expenses



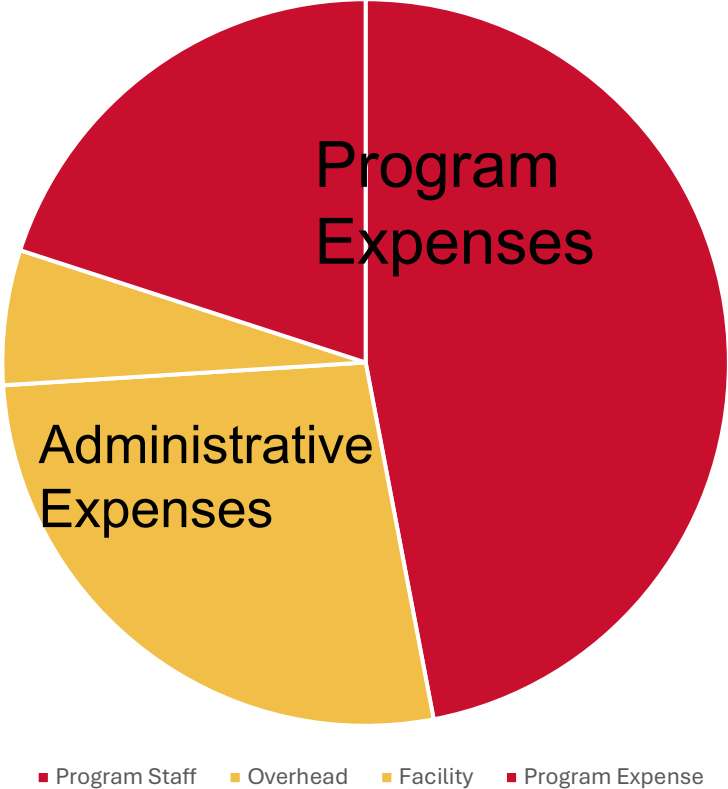
Total Expenditures

Operating Fund Expenses



Program: Administrative Expenditures

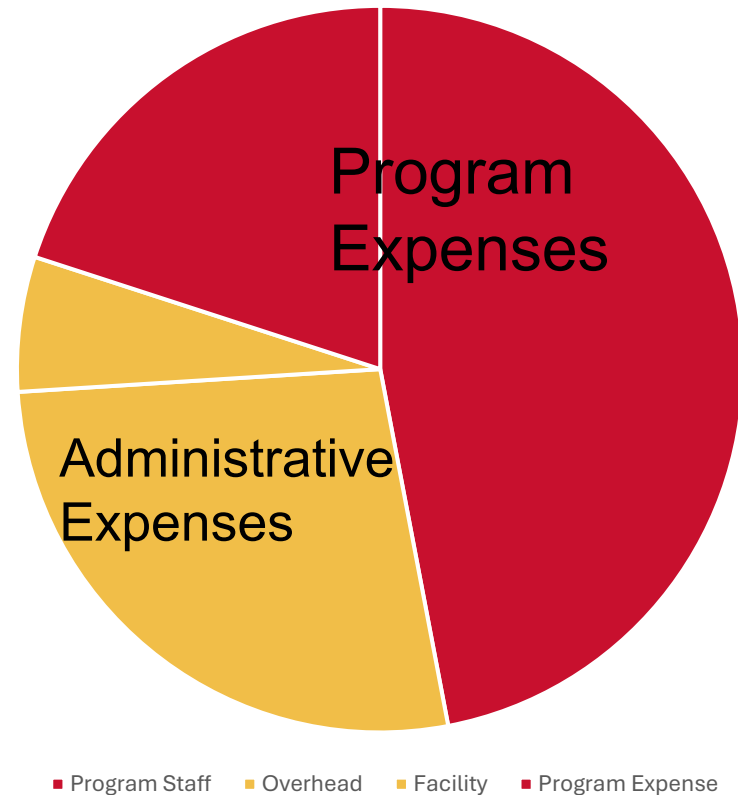
Operating Fund Expenses



What is Your Program Expense Ratio?

Program Expense Ratio is the amount spent on your **core mission**.

Operating Fund Expenses



Nonprofit Industry Standard

Program Expense Ratio divides **all your program expenses** by the organization's **total expenses**.

$$\frac{\text{Program Expenses}}{\text{Total Expenses}} = \text{Program Expense Ratio}$$

Nonprofit Industry Standard

Program Expense Ratio

- **Charity Navigator**
 - 70% Program Expense Ratio

- **Better Business Bureau's Wise Giving Alliance**
 - 65% Program Expense Ratio

$$\frac{\text{Program Expenses}}{\text{Total Expenses}} = \text{Program Expense Ratio}$$

County-Specific Data | FY25

- *What is your program expense ratio?*
- *What is your administrative expense ratio?*
- *What data surprises you?*

At home, ask your staff:

- *Are there opportunities to strengthen program time?*
- *Which administrative tasks are consuming staff time?*
- *What other efficiencies can we adopt?*



Questions?

<https://www.iaextensioncouncils.org/>

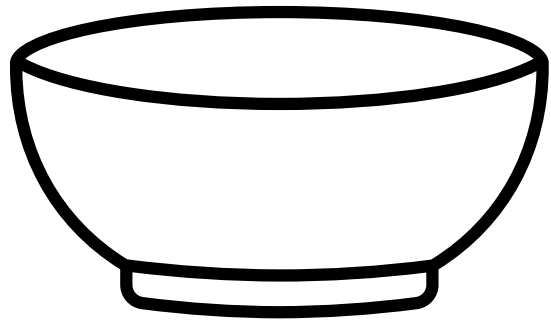
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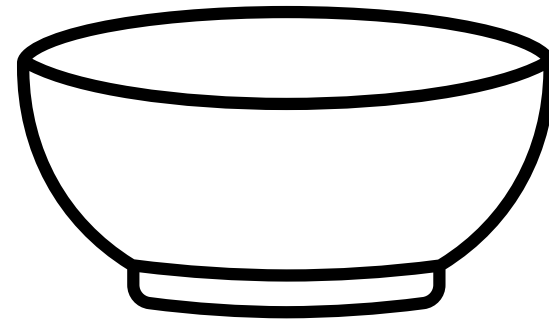


Talking with Stakeholders about County Extension Funding

Extension Operations – 2 pots of money

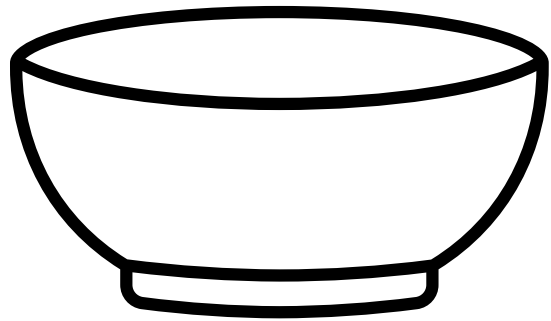


Iowa State
University
Extension
and Outreach



County
Agricultural
Extension
Districts

Extension Operations – 2 pots of money



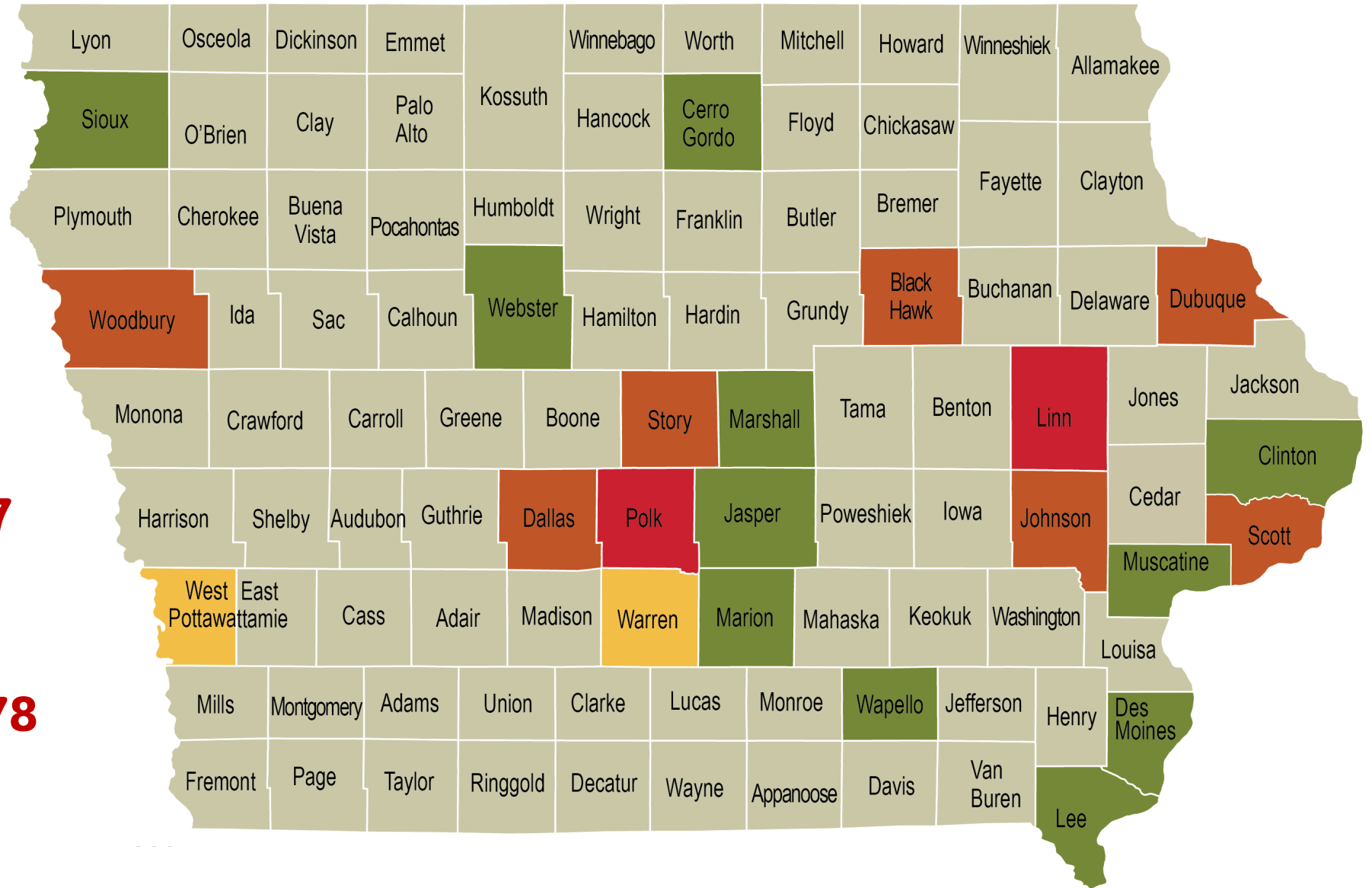
Iowa State
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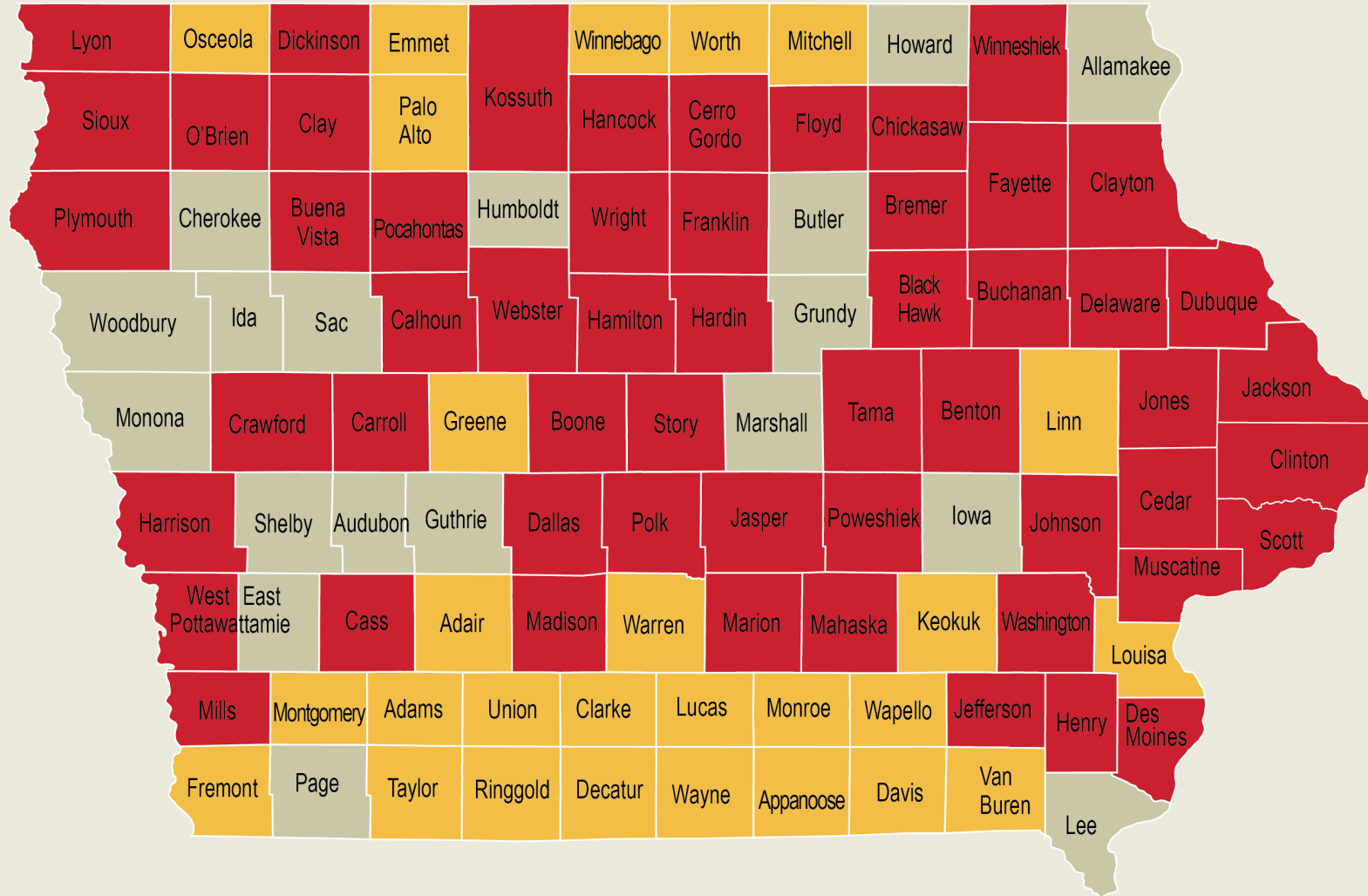
County
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Districts

PROPERTY TAX LEVYING TIERS DEFINED IN 176A

POPULATION



FY26 AG EXTENSION TAX ASKING



KEY

- 55** ■ DOLLAR CAP - MAX ASKING
- 27** ■ LEVY CAP - MAX ASKING
- 18** ■ NOT AT MAX ASK

Current District Tax Asking Limits



2020 Population	Levy Cap	Incremental Increase	FY25 Max	FY26 Max	FY27 Max
Under 30,000	\$0.3000	\$6,000	\$279,000	\$285,000	\$291,000
30,000-49,999	\$0.2025	\$7,000	\$328,000	\$335,000	\$342,000
50,000-89,999	\$0.1350	\$9,000	\$418,500	\$427,500	\$436,500
90,000-199,999	\$0.1350	\$15,000	\$660,000	\$675,000	\$690,000
200,000 and Up	\$0.0500	\$25,000	\$1,000,000	\$1,025,000	\$1,050,000

How to Talk About Max Tax

- **Every county is limited in tax collection (per Chapter 176A):**

- Dollar cap
- Levy cap
- increment incre

- **The growth lin population tier**

- **Increment incre**

2020 Population	Levy Cap	Incremental Increase
Under 30,000	\$0.3000	\$6,000
30,000-49,999	\$0.2025	\$7,000
50,000-89,999	\$0.1350	\$9,000
90,000-199,999	\$0.1350	\$15,000
200,000 and Up	\$0.0500	\$25,000

Why so many counties are at max tax?

A county's ability to levy has been limited since 1985 and has not kept up with inflation.

- For example, \$231,000 was the limit in 2017 for a county with Under 30,000 population
- Under 30,000 can only levy **\$285,000** in 2025.

<u>Year</u>	<u>Dollar Cap</u>	<u>Adjusted for Inflation to 2025</u>
2017	\$231,000	\$305,000
2020	\$249,000	\$311,000

Activity

Elevator Speech: Talking About Extension Finances

Take a few minutes to write some notes about how you would tell people about Extension funding in your county. This worksheet will help you think through the main points and provide an outline for your elevator speech.

1. My county falls in the _____ population tier.

Pop. Tiers	Under 30,000	30,000 - 49,999	50,000 - 89,999	90,000 - 200,000	200,000 +
# of counties	78	11	2	7	2

2. My county levies \$._____ per \$1000 valuation. \$._____ is the maximum allowed



Pop. Tiers	Under 30,000	30,000 - 49,999	50,000 - 89,999	90,000 - 200,000	200,000 +
Levy rate cap	\$.3000	\$.2025	\$.1350	\$.1350	\$.0500
\$ cap increment	\$6,000	\$7,000	\$9,000	\$15,000	\$25,000

3. My county *is / is not* at the maximum amount it can levy.

Help your council prepare to answer...

- What is your county's ROI (Return on Investment)?
- Are there expenses you can minimize by collaborating with another county? (shared programming, share staff, etc.)
- How are you diversifying your revenue streams?
- How do extension programs (and thereby tax spending) create public value?

More things for councils to think about

- How can you continue to create efficiencies?
 - Shared positions
 - Utilizing shared resources and not recreating the wheel
- Have you analyzed your county's fiscal health for 3 to 5 years in the future?
 - Can we afford the staff we have?
 - Will we have a carryover problem?
- Are we achieving the extension mission?

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Stewardship of Public Dollars

Definition

How do you define *good* stewardship of public dollars?

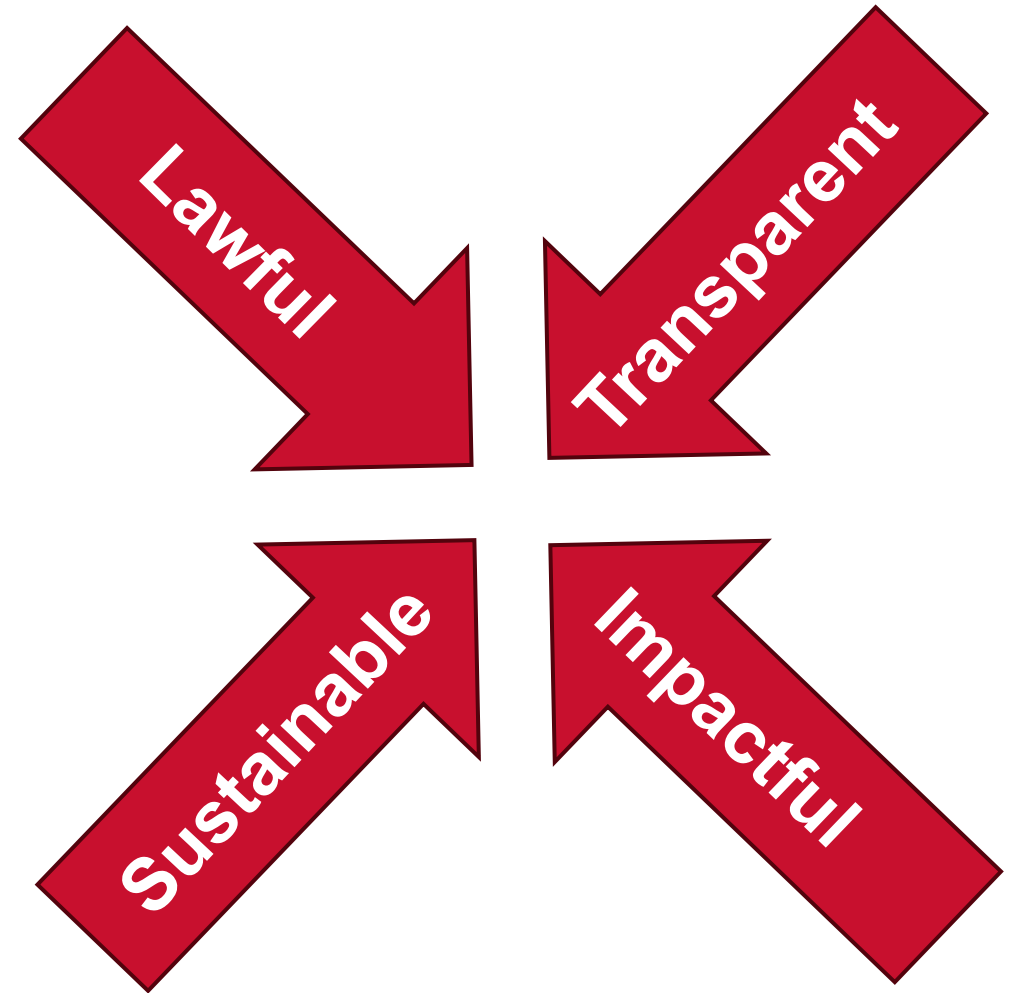
What considerations should be taken into account?

What do taxpayers expect from their investment in extension?

Stewardship

- Multi-faceted
- Balancing act
- Mission-driven

Delivering **maximum benefits** for lowest **reasonable cost** to taxpayers.



Questions for Councils

- **Impact** – Does this help achieve our mission?
- **Necessity** – Is the expense clearly justified or fulfills a requirement?
- **Efficiency** – Is this the most cost-effective approach?
- **Access** – Does it serve all taxpayers (directly or indirectly)?
- **Sustainable** – Does this create long-term stability?
- **Public Trust** – Can the public understand and trust this decision?

Scenario A: Investing Public Funds

Situation:

The council has six months of operating expenses in reserve. Interest rates are rising. Some members suggest moving funds into an interest-bearing account; others worry about access and risk.

Discussion Questions:

- What factors should guide this decision?
- When might *not* investing be the best stewardship choice?
- How does this decision protect taxpayer trust?

Scenario B: Paying a Competitive Wage

Situation:

A long-term staff member is paid below regional market rates. Increasing wages will tighten the budget but may reduce turnover risk.

Discussion Questions:

- How does compensation connect to stewardship?
- What are the costs of *not* paying competitively?
- How do we balance fiscal restraint with workforce sustainability?

Scenario C: Providing Health Insurance

Situation:

Health insurance costs increase by 9%. The council considers reducing coverage or shifting more cost to employees.

Discussion Questions:

- Why might providing benefits be considered good stewardship?
- What long-term risks exist if benefits are reduced?
- How does this align with Extension's role as a public employer?

Scenario D: Leveraging Levy Dollars

Situation:

The council is asked to provide a small local match to support a grant that could triple program reach.

Discussion Questions:

- How does this use levy dollars strategically?
- What questions should be asked before approving match funding?
- How does Return on Investment (ROI) factor into stewardship decisions?

Scenario E: Replacing a Vacant Position

Situation:

A staff position becomes vacant. The council pauses to assess workload, regional partnerships, and community needs before rehiring. This includes the possibility of NOT rehiring.

Discussion Questions:

- How is restraint a form of stewardship?
- What data should inform this decision?
- How does this protect long-term financial health?

Scenario F: Excess Carryover

Situation:

A carryover analysis in February indicates your county is on track to have \$10,000 more than they are allowed to carry over into the next fiscal year primarily due to a vacant position.

Discussion Questions:

- What factors should your county consider in using excess funds vs. returning them to the county?
- How might those funds be used responsibly in service to taxpayers?

Scenario G: Hiring – Experience vs Cost

Situation:

Your county is planning to hire a new County Youth Coordinator. The candidate that is offered the position is negotiating for a wage \$2/hour higher than you have offered. This candidate is clearly more experienced in working with youth and education than the rest of the pool.

Discussion Questions:

- How would an increase in wages impact your budget?
- How would hiring a more qualified candidate impact your programming?
- What tradeoffs would you be willing to make to hire the more qualified candidate?
What tradeoffs won't you make?

Scenario H: Raising Your Levy Rate

Situation:

For the past 10 years your county has maintained the same levy rate. You have not reached the dollar cap or levy rate cap, leaving room to increase revenue if desired.

Discussion Questions:

- What circumstances might inspire a council to increase their levy request to maximize the budget?
- What risks to the county's fiscal health might arise from continuing to budget below the cap? Up to the cap?
- How can a council balance fiscal responsibility with its responsibility to support the Extension mission and long-term program sustainability?



Questions?

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Wrap Up

Wrap Up

- One insight that surprised you
- One principal of good stewardship to implement
- One question you're going to ask your regional/county director about finances
- One idea you want to share with your council



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Thank you

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