

**HANDBOOK FOR COUNTY EXTENSION COUNCILS AND DISTRICT GOVERNING BODIES****County Extension Council Finances**

County Extension Councils are financed by federal, state, and county funds. Occasionally there may be additional resources for the program through contributions from private or other sources. As provided in the County Extension Council Law, a proposed budget will be prepared each year by the executive board in cooperation with the director of extension. (2-610) The proposed budget is filed with the board of county commissioners in the office of the county clerk by July 15 of each year. (2-610) The budget must then be approved and adopted by the board of county commissioners. (2-610)

“The board of county commissioners shall then make an appropriation and certify to the county clerk the amount of tax necessary to be levied on all tangible property of the county sufficient to provide a program of county Extension work ...” (2-610) The amount of the levy shall not exceed the limits prescribed in 79-1947, as amended. (2-610)

All expenditures of funds, from whatever source derived by the County Extension Council, must have the approval of the executive board and the director of extension. (2-615) Money is paid by the treasurer of the council only by a combination warrant check signed by the chair, the secretary, and the treasurer of the executive board. The treasurer shall keep a record of all receipts and expenditures, together with the purpose of such expenditures. (2-612)

Congressional appropriations are made for the extension program and allocated to the states according to formulas prescribed by Congress. The Kansas Legislature also appropriates funds to Kansas State University for the Cooperative Extension Service program. The funds are used for the university portion of the extension agents' salaries, salaries for state personnel, travel, clerical assistance, publications, press service, radio and television programs, and other relevant expenses.

Kansas State University provides state and federal funds as part of the total budget of the County Extension Council. The funds are paid as a portion of the salary of each agent employed in the county. The amount is dependent upon the funds available and authorized by the Kansas Board of Regents.

Public funds are always appropriated for a definite purpose. Extension appropriations are used for giving instruction in agriculture, marketing, home economics, 4-H Youth Development work, and economic development initiatives to Kansans through practical demonstrations and other means. Funds are also used for employment of an extension agent or agents in each county. Therefore, a guide for the executive board in the expenditure of public funds is the degree to which the expenditure will aid in carrying out the Cooperative Extension Service program in the county.