

Understanding County Budget and Fiscal Issues

Background and Information for Wisconsin Cooperative Extension Faculty

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COUNTY BUDGET MANAGEMENT

DEFINITION OF TERMS

Assessed Value: A dollar amount assigned to taxable property by the assessor for the purpose of taxation. This amount may be above, at, or below the current market value of the property. Assessed value helps maintain equity *between individual taxpayers* within a municipality.

Assessment Level: The relationship between the assessed value and market value of all taxable property within a district (town, village, or city). For example, if the assessed value of all the taxable property in Town “A” is \$2,700,000 and the market value of all taxable property in Town “A” is \$3,000,000 then the “assessment level” is said to be 90%.

Assessment Ratio: The relationship between the assessed value and market value of a particular parcel. If a parcel sold for \$50,000 and is assessed for \$46,000 it is said to have a “ratio” of 92%.

$$\text{Assessment Ratio} = \frac{\text{Assessed Value}}{\text{Market Value}}$$

Budget: A *planning* document produced during a *budget process*, and formally adopted by a government or taxing jurisdiction. Budgets list and reconcile expected revenues and borrowing and expenditures during the coming year. A budget is also a *policy* document, reflecting policy decisions made by the governing body regarding *what* services will be provided, the *levels of service* at which they will be provided, and who will provide the services.

Equalized Value: A dollar amount assigned to the total taxable property of a district, both real and personal, by the Wisconsin Department of Revenue, using real estate transfer records and field staff experience. This is the estimated current market value of all taxable property in the district. Equalized value helps maintain equity *between municipalities and counties*.

Expenditures: Money *spent* by government. Expenditures may include salaries and benefits, travel expenses, expenses for purchasing, leasing, operating, and maintaining facilities and equipment, debt service, and fees for consultants and services.

Full Value: For practical purposes, the same as equalized value. It is the current market value of the total taxable property within the boundaries of a county, town, city, village, school district, or special taxing district.

Levy: The amount of tax imposed by a governmental unit. The levy is determined by subtracting total budgeted revenues from total budgeted expenditures. The levy is expressed in total dollars to be collected through property taxes.

Market Value: The amount of cash, or equivalent cash, for which a property would be sold by a willing seller to a willing buyer under normal market conditions.

Taxation District: A city, village, or town. If a city or village lies in more than one county, that portion of the city or village which lies within each county.

Taxing Jurisdiction: Any entity authorized by law to levy taxes on general property that is located within its jurisdiction. Examples include cities, villages, towns, counties, school districts, utility districts, sanitary districts, and lake management districts.

Reassessment: Re-doing the existing assessment roll because of substantial inequities. All the property in the district is viewed, valued, and placed in the new assessment roll, which is then substituted for the original roll. The distribution of taxes between properties may be affected.

Revaluation: Placing new values on all taxable property for the purpose of making new, equitable assessments. The previous year's assessment roll is not affected.

Revenues: Money *received* by government. They may include taxes, state aids, grants, reimbursements, interest, penalties and fines, and fees collected for services.

Sales Tax: A tax collected from the end user of a taxable product or service at the time of purchase. A 5% sales tax is collected by the State of Wisconsin. Counties may impose a 0.5% sales tax. Money collected through a county sales tax may be used to reduce the property tax rate.

Tax Rate: The ratio of the tax levy to the tax base. The tax rate is determined by dividing the amount of the tax levy by the total assessed value of the tax district. It is often expressed in terms of dollars of tax per thousand dollars of assessed value. When expressed in this way it is sometimes referred to as the "mill rate." Individuals may generally determine their tax by multiplying their property's assessed value by the tax rate. (Note: an individual's *total* property tax bill is determined by adding together the taxes levied by all the taxing districts in which the property lies: county, city/village/town, local school district, VTAE district, and special district.)

THE COUNTY BUDGET PROCESS

Counties create budgets through a *budget process*, which can begin as early as April or May each year. County elected officials play a key role in the budget policy process through their role as policy makers. The budget process also involves department heads, agencies and organizations funded by the government, and the public, through meetings and public hearings.

As policy makers, county elected officials must consider many factors before making a final decision to approve the budget. Feelings and desires of constituents are usually of major importance in policy decisions. Officials must make decisions regarding which services will be provided or funded by the government. Some services are required or *mandated* (see below) by state or federal government. Others are not mandated, but are desired by local residents. Officials must decide also on the *level of service* at which each service will be provided, sometimes for mandated as well as unmandated services.

In its simplest form the budget process begins with departments, agencies, and organizations, funded through the property tax, estimating their expenditures and revenues for the coming year and drafting proposed budgets. Sometimes elected officials issue *budget guidelines* for administrators to follow, which provide guidance on what types and the size of increases they will support. In times of fiscal problems or pressure from constituents, budget guidelines may call for no increases in the overall budget, cuts in expenditures, or increases in revenues. Sometimes specific policy decisions are incorporated into budget guidelines, such as the decision to add or eliminate a program, or to significantly alter a program's current level of service.

Departments, agencies, and organizations next present their proposed budgets to elected officials for review and possible modification. In most counties this means presenting the department budget to a series of county board committees – first the department's oversight committee, and then the finance committee and others as necessary. In counties with county executives, the budget is usually considered an "executive budget" first, and is reviewed and adjusted only within the executive branch – the executive and his or her budget advisors and department heads – before it is formally presented by the executive to the legislative branch, the county board. Only then do county board committees review budgets. The county board assumes political responsibility for any changes it makes to the executive's budget. Counties with administrators work out their own particular budget processes to incorporate participation by the administrator and county committees.

In November the county board holds one or more public hearings on the budget, makes any final modifications, and votes approval. The county tax levy required to fund the budget is determined and approved. Equalized property values are then used to apportion the county tax levy among municipalities. Finally, municipalities use assessed property value to determine what each individual taxpayer will pay. The tax bill the property owner receives includes not only the county's apportioned taxes, but also taxes apportioned from other taxing jurisdictions in which the property is located.

In recent years, counties have attempted to increase the effectiveness and sophistication of their budget processes. Improved management techniques have significantly reduced expenditures by consolidating personnel, purchasing, and maintenance functions. Contingency funds, too, have often been consolidated at the county board level rather than at the department level. Other techniques, including contracting and privatization of services, have also been used to reduce county expenditures.

Many county governments have tried to gain a new perspective on how they evaluate department budgets. Traditionally, departments have presented *line item budgets* to county committees for consideration. Line item budgets list expenditures by category, such as personnel, supplies, travel expenses, and capital expenditures for the department as a whole. There is no mention of what services these expenditures are buying or supporting. Typically, questions from county committee members concern whether or not a department needs a specific amount of money to travel or to maintain telephone service, or if a proposed purchase of equipment is needed. Line item budgets do not enable committee members to link expenditures to the services the department is to provide. As a consequence, line item budgets make it difficult for departments to defend individual expenditure categories. Committee members often must guess at whether or not a department has an adequate amount of money budgeted to support achieving its mission and objectives. If a committee

determines that a budget must be cut it usually finds itself either making “blind” cuts, such as a 10 percent “across the board” cut for the entire department, or by micromanaging the department through surgical cuts to travel expense or equipment purchase line items.

Some counties supplement line item budgets with *program budgets* as a way of more intelligently and effectively making budget decisions. Program budgets provide a brief purpose or mission statement for the entire department, and then identify each of the programs provided by the department. An Extension Office program budget, for example, would first present an overall mission statement for the entire department, followed by an individual listing for each department program (e.g. Agriculture/Agri-Business, Community Development, Family Living, and 4-H & Youth). Each program’s listing would show a mission statement, objectives for the coming year, and budget items for personnel, equipment, and other expenditures necessary to accomplish the program’s mission.

Program budgets establish a new framework for budget discussions, centered on the department’s mission, programs, and the resources needed to carry out them out. Line item budgets present the costs of running a department without reference to what the department is actually doing. Program budgets enable a quick cost/benefit analysis of each program a department provides, and facilitate more effective comparisons between programs in different departments. Questions like “What are we getting for our money?”, “Is this program worth what we are paying?”, and “Is this service being duplicated in another department?” can be answered more easily and with greater confidence. Requests for budget increases can be directly linked to the department’s programs. Contemplated budget cuts can be translated directly into resultant reductions in or losses of services.

DEVELOPING AND COMMUNICATING A DEPARTMENT BUDGET

Extension Offices have been a part of Wisconsin county government for many years. They are an important part of the overall package of services county government provides, and are, with other county departments, county boards, and county executives and administrators, an integral part of the county budget process. Through their experience as part of the county “team,” county Extension faculty have learned a great deal about how to be effective in the often competitive budget process. Some important principles for developing and discussing budgets have been identified:

- C The Extension Office needs to fully understand and follow the county budget process, and adhere to budget guidelines and instructions. (Be innovative, not unique.)
- C The office chair has an important, but not an exclusive, role in the budget process. The chair provides leadership in organizing collaborative faculty and staff efforts to prepare the department budget, coordinates interaction between the department and county officials during the budget process, and assumes overall responsibility for meeting deadlines and producing quality budget documents.
- C Extension faculty and staff share the obligation for assessing local needs, translating needs into relevant and meaningful objectives and educational programs, and for assessing and evaluating the impact of programs. Faculty and staff also share in the responsibility to update, modify, or replace programs as necessary to meet changing

- needs. The office chair and county officials can be expected to be supportive only of programs that meet contemporary identified needs, and which are adequately designed, explained, and supported with appropriate documentation.
- C Extension faculty and staff need to demonstrate to county officials that they understand the need for fiscal restraint, and that they are acting responsibly in the budget process. They need to succinctly define Extension's unique educational mission, and distinguish its mission from the missions of other providers. Each Extension program must demonstrate a continuing concerted effort to monitor the availability of educational programs in the area, and prevent or eliminate needless duplication.
 - C Budget development strategies are based on a clear understanding of local conditions, policies, and constraints. One strategy does not fit all situations. All faculty and staff are expected to participate in and contribute to the information-gathering and strategy-building activities that lead to the preparation and submission of a realistic, internally consistent department budget proposal.
 - C Bargaining with elected officials over the budget is common. Faculty can be more effective in bargaining by encouraging interactive conversation rather than diversion or defensiveness. Well-conceived and well-stated programs are the best starting point for bargaining, rather than statistical comparisons between departments or between counties. Statistical comparisons to confirm or refute statements can be valuable, but negatively comparing the Extension Office to other departments or organizations may encourage others to do the same.
 - C Faculty need to understand what issues and items may be bargained in the budget process, and what issues and items may not. Bargaining is best done by focusing only on what may be successfully bargained, and by using positive, cooperative, win-win strategies. Win-lose and adversarial strategies may produce some short-term gains, but can also bring about more serious losses over time.
 - C Counties consider the budget process an important vehicle for articulating program development and fiscal accountability. Faculty and staff should identify information necessary to demonstrate program development and accountability and present it when appropriate during the budget process.

FISCAL MANAGEMENT OPTIONS

COUNTY PROPERTY TAX CONTROL PROVISIONS IN THE STATE BUDGET (1994)

In its Fall 1993 session, the Wisconsin Legislature adopted a budget which placed restrictions on the powers of counties, municipalities, and school districts to tax property. The budget also made significant changes to state mediation-arbitration procedures.

New budget control provisions for counties:

- C Impose a property tax rate limit on counties.
- C Separate the total tax levy and rate for each county into two components:
 - (1) The debt levy and debt levy rate are comprised of amounts for debt service on long-term general obligation debt.
 - (2) The operating levy and operating levy rate are comprised of all other county taxes.
- C Limit the operating tax levy rate to the rate imposed for the 1992(93) tax year, or one mill for any county with a 1992(93) rate below one mill.
- C Require debt, which would be repaid through the county's debt levy, to meet certain conditions prior to its issuance, including:
 - (1) The debt must be approved through referendum if it would cause the county's debt levy rate to exceed the 1992(93) debt levy rate.
 - (2) The debt would not cause the county's debt levy rate to exceed the 1992(93) rate, based on the "reasonable expectation" of the county board.
- C Prohibit general obligation debt from being used to fund operating expenses.
- C Provide reductions in state aid payments for counties that exceed their operating levy rate, equal to the amount of excess levy.

Generally, counties currently experiencing sustained growth – an increase in equalized value from year to year – will be able to increase their revenues from the property tax each year. This will be possible because the new state law freezes the tax *rate* only. If counties maintain a constant tax rate, but apply it to a larger and larger tax base, revenue increases. If the increase in the tax base is large enough, the increase in revenue will be large enough to cover increases in wages and benefits and other expenditures related to inflation. If the increase in the tax base is even larger, there may be enough additional revenue to add or expand some county services.

Counties experiencing no increase or a decrease in their equalized value face a very different fiscal future. These counties, too, may not increase their tax rate above their 1992(93) rate. This means that

if they apply the fixed tax rate to a constant or a declining tax base, they will receive either the same revenue or less revenue, respectively, from the property tax. If total county expenditures are still increasing because of inflation and other factors, these counties must make up for inflation and possible reduced revenues through other means.

Counties can adjust or balance their budgets in several ways. Reducing or eliminating budget items can bring expenditures down. Imposing a new type of local tax (e.g. a 0.5% county sales tax or a wheel tax), or finding new ways to generate income (e.g. user fees) can increase revenues. Counties can also consolidate and reduce contingency accounts (“emergency accounts” which lapse at the end of each budget year), or “borrow” from their general fund (a reserve fund which continues from year to year).

MANDATES

The information in this section is provided to help Extension faculty understand mandates and the important role they play in county government. Often the Extension Office feels more at risk than departments that carry out “mandated” programs when cuts in the county budget seem imminent. Extension faculty should understand mandates and be prepared to discuss them in budget deliberations.

A *mandate* is a command or authorization of one level of government for a subordinate government to act in a particular way on a public policy issue or to provide specific public services. In modern civil law a mandate is any contract by which one person or party undertakes to perform a service on behalf of another.

In Wisconsin, local government is created by, and acts, in part, as an extension of state government. In earlier days, local government was conceived as a means for decentralizing many state government functions and providing services at the local level. This function of local government continues today, with local government acting both as a means of implementing state policy and services and of acting on local initiative.

Both the state constitution and state statutes contain various mandates for local government. The constitution, for example, mandates that counties will have clerks, treasurers, sheriffs, etc. Examples of mandates called for in state statutes include requirements for voting, audits, roads, mandatory sentencing for certain crimes, access to public buildings, and posting notices of meetings.

Services and actions that are not mandated by state government are often referred to as *non-mandated programs*. The county UW-Extension Office is an example of a non-mandated program – one that is optional at the local level. This type of non-mandated program is still provided for under state statutes – in this case, a law called an enabling statute, which permits, but does not require, a particular action or service.

Cities, villages, and, to some extent, counties in Wisconsin may provide programs and services in another way – through the exercise of home rule, or self government in local matters. Under home rule, local government may provide any of a number of services to enhance public health, safety, comfort, convenience, etc. Town government in Wisconsin may not exercise home rule, however,

unless it has specifically taken on village powers through special action of the electors and town board.

While the basic concept of mandates is simple, the everyday practice of carrying out mandates is complex. In some cases state mandates, though complicated, are clearly defined and specified through legislation and regulations. Examples of this are requirements for county jails. State regulations specify the size of individual jail cells, supporting facilities, and the services that must be available to inmates. Such mandates might be called *explicit* mandates.

Other mandates set requirements for a particular service or function to be provided at the local level, but do not provide guidelines or specifications for how or at what level the service will be provided. These mandates are sometimes called *simple* or *general* mandates. An example of this type of mandate is the county sheriff's department. The state constitution mandates that counties will elect sheriffs, but state statutes do not mandate the level of law enforcement service that will be provided. It is up to the local legislative body, in this case the county board of supervisors, in their role as policy makers, to determine an appropriate level of service that the sheriff's department will provide. This decision is expressed in the size of the budget authorized for the sheriff's department, the number of personnel positions established, and the equipment, such as patrol cars, weapons, etc., which is budgeted and purchased for the department. A county board will sometimes change its policy on the level of service for the sheriff's department, based on requests from the sheriff, increases in crime, increases in growth in unincorporated areas, or demands from local residents.

A third type of mandate is called a *hidden* mandate. This type of mandate usually results from state legislation addressing a specific problem. Rather than clearly directing local government to provide a service, legislation containing hidden mandates often specifies a certain action or outcome which changes how local governments provide services. Recent examples include legislation addressing drunk driving, which calls for mandatory sentencing of offenders, and requires that the sentences be served in the county jail. Local flexibility on the length of sentence and options on where the sentence may be served are no longer permitted. Other legislation, dealing with family violence, drug offenses, and other criminal acts have also limited local options, increased jail populations, and have added to the costs of dealing with these problems locally.

The cost of mandates is a topic of considerable local concern and discussion. Some local elected officials feel that local governments are required to carry out functions that should be done by state government. Especially of concern to local governments are *unfunded* mandates, or requirements that the state places on local governments, but for which state funding is not provided. In this way, state government shifts costs, moving the source of funding from its own revenue to the property tax and other local sources. Unfunded mandates have an impact on local taxes, and local officials "feel the heat" from the voters when property taxes and other local taxes are increased to fund unfunded mandates.

Over the years, federal mandates have also had an impact on local governments. Sometimes the source of the mandates is the federal courts, such as local redistricting changes which were mandated to implement the one person – one vote decision. Often federal court decisions are also incorporated into state legislation, converting them into state mandates as well. Recently, Congress passed the Americans with Disabilities Act (ADA), which is viewed by many local officials as a federal unfunded mandate.

Extension Offices need to be aware of other county departments' programs and budgets, and be informed regarding what mandates each department must meet. Because some mandates are reimbursed and some are unfunded, this information should be translated into the impact these mandates have on the county budget and the local tax levy. Attention must also be given to new mandates and the impact they could have in necessitating budget cuts in other departments to balance the county budget.

During the budget process, critical attention should be paid to claims by county departments that their departments, or certain programs they provide, are "mandated" by higher government. In many cases it will be true that a department has mandates to deal with. Often, however, only a portion of what is requested or budgeted is in fact mandated. Additional amounts are requested to provide a higher level of service than is mandated, to satisfy local desires. These additional requested amounts can and should be subject to the same type of scrutiny and consideration as budget requests for "non-mandated" programs.

Local policy makers must make level of service decisions in approving budgets for every program and every department. They should be aware of this, and aware of what costs are actually mandated and what costs are discretionary, according to the desired level of service they wish to provide for their constituents. They also need to be concerned with issues of efficiency and effectiveness in the management of programs, mandated or unmandated, and be ready to question levels of funding which they do not feel reflect the levels of service being provided.

Closely related to the "level of service" issue is the "quality of life" issue. Elected officials need to be aware of the role government plays in maintaining or improving the quality of life of citizens. By setting a higher level of service than required by mandate, and by providing additional services, counties enhance the quality of life for their constituents. Some examples include:

- C More Sheriff's deputies and patrol cars increase safety and security
- C Paved shoulders on county roads increase safety and provide bike lanes
- C Recreation and nutrition programs for the elderly improve quality of life of older citizens
- C Parks and golf courses provide recreation and aesthetic beauty
- C Extension programs help communities, families, organizations, businesses, and individuals gain the knowledge and skills to increase their quality of life in many ways
- C Economic development programs create jobs and improve the lives of families
- C 911 programs and tornado warning systems improve safety and security
- C County planning and zoning programs protect home owners from nuisance neighboring land uses
- C Clean Sweep programs remove hazardous materials from homes and businesses

None of these additional programs or higher levels of service, which improve the quality of life for citizens, is required by a mandate. Yet most counties provide some, if not all of them.

Occasionally, some local officials view the quality of life issue as one of providing unneeded luxuries to citizens. In lean revenue years these officials look at parks and recreation departments, Extension offices, and other departments as likely targets for budget cuts. Extension Offices can point out that a significant share of the county budget, reflected in many department budgets, is

devoted to enhancing the quality of life of its citizens, above and beyond levels required by mandates.

County Extension Offices also need to be aware of the various constituencies served by county departments. Another argument for maintaining quality of life enhancement programs is that many costly county programs serve only a very limited number of people. The courts, district attorney, social services, and veterans' office, to name a few examples, provide very important services. But during the course of a year only a very small percentage of the county's population is directly benefited by their services. The average taxpayer is sometimes hard pressed to say how he or she benefits from taxes paid to county government. Departments such as parks and recreation and UW-Extension, however, if they have broad-based services and programs, can provide county services to and benefit different and wider audiences.

Another dimension the quality of life issue is that of providing services that attempt to preserve a high quality of life through prevention rather than remediation. It can be argued that a high quality of life is also maintained through preventing problems, such as juvenile crime, from occurring in the first place. If this can be done successfully through cost/effective means, the need for expensive programs for remediating or eliminating these problems can be reduced.

Here are some key questions county Extension faculty can ask about mandates:

- C What are the real mandates for each department?
- C Can departments provide documentation for both the substance and required level of local funding for each mandate?
- C What part of each program or department budget is the result of local "level of service" decisions? Can these decisions be documented with minutes of county board meetings or other public records?
- C Are departments protecting programs from potential budget cuts by claiming either that they are mandated when they are not, or that they are mandated at the current level of service, when the mandate may specify either no or a lower level of service?
- C What constituencies (who, where, how many) does each department serve?
- C How does the Extension Office figure in the overall picture of county services, both mandated and unmandated?
 - What services are provided?
 - What constituencies are served?
 - What benefits do the programs provide?
 - How do Extension programs improve the quality of life?
 - Does the Extension Office provide assistance to or joint programming with departments that are providing mandated services?
 - What services delivered by other departments are comparable to Extension services, in terms of being non-mandated, quality of life programs?
 - Is Extension being treated fairly in the county budget process by subjecting all non-mandated programs and mandated services to levels of service beyond mandated levels to the same fiscal scrutiny?
- C How informed are decision makers?

ADDRESSING BUDGET MANAGEMENT OPTIONS

At some point in the budget process, a county executive, county administrator, or the county board may find that the county budget being proposed will exceed what taxpayers are willing to fund through property taxes. If this is the case, officials may seek ways to decrease the budget – by stemming the rate of increase over last year’s budget, freezing the budget, or calling for budget cuts. To do this, county officials may employ any of a number of *budget management strategies*.

Deciding what to cut in the county budget is really the same job of allocating resources. In times of tight budgets, however, this means deciding who will absorb the decreases, rather than who will be awarded the increases. A basic issue in determining where the decreases will be felt is whether to favor *equity* or *efficiency*. An equity approach suggests a share-the-burden strategy. Efficiency looks at making targeted cuts designed to make the organization more efficient. No principle of ethics states that organizational subunits deserve equal protection from budget cuts. Ethical considerations concern people, and not organizations, and retrenchment is inherently unfair to people, regardless of how cuts are made. Some people will lose their jobs, and others will not. It does not really matter to the people who lose jobs whether layoffs are made proportionally from every department or from just several.

Extension agents should be aware of the various budget management strategies counties may use in the budget process, and learn ways to address each strategy when needed. Some commonly used budget management strategies are discussed below.

DEPARTMENT BUDGET CEILINGS

County budget officials may set a budget ceiling, or target budget, to guide departments in the budget process. Under this strategy, a department is given a maximum figure for their budget, which the department may not exceed in its proposed budget. Budget officials may apply either a common “formula” for setting the ceiling for all departments or calculate the ceiling differently for each department. Thus, this strategy may favor either equity or efficiency, depending on how formulas are devised.

Once the target budget for the department has been determined, the department must choose where to make any cuts needed to achieve the target budget. Some counties have calculated budget ceilings based on a department’s budget for the previous year, plus an increase for estimated wage adjustments for classified workers and health care cost increases for all employees for the coming year.

In other counties, department budget ceilings have been set at the level of the previous year’s funding, without additional funds for anticipated personnel-related increases. Here the situation is more critical, and money must be shifted from non-personnel line items to cover personnel increases. If a no-increase budget ceiling strategy is carried out for a number of years in succession, a department must shift more and more of its supply and expense and other line item funds to cover still rising personnel costs, reducing the effectiveness of personnel and diminishing the department’s capability to carry out its mission.

In either case budget ceilings usually do not take into account increases which may be needed in non-personnel budget line items, such as an increase in the mileage rate for travel, increased costs for maintenance contracts, or the need for capital equipment acquisitions or replacements. A department must decide how to shift funds within non-personnel line items to meet priorities. Some Extension Offices, for example, have given up budgeted funds for conference expenses and subscriptions to fund the purchase of computer equipment or to replace an aging copy machine.

Whether or not the budget ceiling includes additional funds for personnel costs, a budget ceiling usually means cuts in non-personnel line items in the department budget. To address the impact the budget ceiling will have, Extension faculty and staff should discuss where they can best absorb the needed cuts. Once there is consensus on which line items should be cut, the department should assess the impact the cuts will have on programming. Will cuts, for example, be felt in the budget for office supplies? If this is the case, will newsletters have to be cut back or eliminated? Will there be less money for printing educational materials for programs? If the travel budget is trimmed, will agents have to limit the number of meetings they attend? What will be the impact on programming quality if agents are not able to participate in training programs to upgrade their knowledge base?

The anticipated impact budget cuts should be discussed with the (Agriculture and) Extension Education Committee (EEC). Both the short and long-range implications of the cuts on Extension programming should be addressed. The discussion with the committee should be related to policy – namely, first to link the cuts directly to their impact on services, and second to determine how the cuts will affect the levels of services provided by the Extension Office to constituents. It may be helpful to prepare and discuss alternative versions of the department’s line item budget to demonstrate how various shifts might potentially impact programs. For cases where the budget ceiling does not include additional funding for personnel costs, the department should also prepare budgets for several years in the future to show how increasing personnel costs will consume a larger and larger share of non-personnel line items.

ACROSS-THE-BOARD BUDGET CUTS

Sometimes county budget officials decide to heavily favor equity in implementing budget cuts. The “across-the-board budget cut” strategy offers the easiest method for making cuts to the county budget. Budget officials simply require that each department cut its budget by a uniform percent. It is left to each department how the required cut will be achieved through cuts to various line items in the department budget. Small percentage cuts do not generally present a serious problem, but larger cuts, where positions, services, or even major programs will need to be eliminated, can cause large problems.

A major function of the county board is that of policy making, including determining what services will be provided and setting the levels at which services will be provided. In doing so, board members take into account the needs and wants of constituents, including the usually present desire to keep taxes down, and set priorities for which services the county will provide. When county officials call for across-the-board budget cuts, they avoid considering constituent desires, making choices among priorities, and abdicate their policy making role, forcing individual departments to make policy decisions on priorities and levels of service.

In using this strategy county officials want to “be fair,” and treat all departments the same. It does not make sense, however, to require the same percentage cut from each department, without regard to their mission or the effectiveness of their work. In absorbing, say, a 20 percent cut, the effectiveness of all departments could be destroyed. Many departments require a *critical mass* of personnel, equipment, and supplies and expenses to function effectively. A 20 percent cut can result in more than a 20 percent loss of effectiveness. Important too, across-the-board cuts often punish the most efficient departments, which have little of the extra funds that poorly managed units often have, and can use to absorb cuts.

Extension Offices can deal with an across-the-board budget cut in several ways. First, they need to understand that, while county officials can order an across-the-board cut equally for all departments, a department cannot implement equal, across-the-board cuts for all line items in the department budget. Some line items, like those for salaries and benefits, may not be cut without eliminating positions or cutting them back to part time. In fact, these line items are likely to increase each year. Other line items, such as maintenance contracts and rental costs, cannot be easily reduced. Often, the only realistic opportunities for cuts are in travel expense, telephone, office supply, conferences and continuing education, and some other line items, which can have a potentially serious impact on the services provided by the department.

Faculty and staff should incorporate the across-the-board percentage cut ordered for the department into a new line item budget, which shows where the department plans to implement cuts in individual line items. From this budget, an assessment can be made of the probable impacts of the cuts on Extension services. It may be useful to prepare alternative line item budgets to show the EEC how the cuts could be taken in different ways, and the different impacts on programming each of the alternatives may produce.

A more effective approach might be to prepare a *program budget* for the Extension Office, showing the mission, objectives, people served, and planned expenditures for each of the office’s educational programs. Using this approach can help county officials re-connect with their policy making function by linking the cuts to directly to the changes in program objectives, and services that the cuts will necessitate. County officials need to be made aware of what services they are actually cutting, even though they may prefer only to view their cuts as an abstract “percent cut.”

In cases where cuts are significant, faculty may also find it necessary to prepare proposed amendments to their individual plans of work, incorporating necessary reductions in educational programming, and to discuss these probable changes with the EEC.

The Extension Office should also learn how other county departments are implementing the across-the-board budget cut. It may be possible to draw attention to the fact that some departments are absorbing the cut by using contingency funds. In some cases an argument can be made that an Extension program or service that will have to be eliminated to accommodate the cut is a higher priority to the county (and thus should be retained) than a service in another department that is not slated for elimination. This can be an important discussion, since across-the-board cuts do not take individual program and service priorities into account before the cut is ordered. Care should be taken when making comparisons between departments to not introduce negativity or unnecessary rivalry into the discussion. The focus of the discussion must be on county officials’ addressing county priorities, which they do not normally do in making across-the-board budget cuts.

NON-PERSONNEL SELECTIVE CUTS

Counties may pursue a strategy of ordering cuts in specific budget line items as a means of budget management. Some counties have directed departments to make designated cuts in travel expenses, education and training, office supplies, computer software, services (such as printing and janitorial services) and other line items. While not reducing the personnel strength of the department, this strategy can seriously reduce the department's efficiency and effectiveness in carrying out its mission. A disadvantage to this strategy is that an individual department usually has no choice in where cuts will be made, and little ability to compensate for cuts. If this strategy is applied by making the same selective cuts in all departments it favors equity. If selective cuts are made based on an individual department basis, with knowledge of the mission and operation of the department it can be based on efficiency.

Departments implementing selective cuts may be affected in different ways, depending on how a cut in a particular line item will impact its ability to deliver services. A cut ordered in travel expenses may not seriously affect the County Clerk's office, for example, where most of the clients come to the Courthouse to receive services. The same cut in the county health department's food service inspection program may critically impact their ability to carry out their functions.

The Extension Office needs to assess how directed selective cuts may affect the office and its ability to carry out its mission and objectives. Particular attention should be paid to cuts in funds that are central to the Extension mission, such as travel expenses, and costs associated with producing educational materials and presenting educational programs. The potential impact of the cuts should be discussed with the EEC. In cases where proposed cuts may seriously affect educational programming, alternatives for restoring critical funds should be presented and discussed.

The Extension Office's line item budget can be used to illustrate which particular line items would be affected by the proposed cuts. It is more important, though, to link the selective cuts directly to their impact on Extension programs, and a program budget should be used to demonstrate these impacts. Wherever possible, discussions with the EEC should be directed toward the policy (level of service) implications of selective cuts. To a policy maker, cutting a travel budget may sound like "curbing government waste," but translated into the cut's impact on, say, the Agriculture/Agribusiness program area, it may actually mean that the agent will have to cut back on farm visits and meetings with producer organizations by 20 percent.

FREEZE ON CAPITAL PURCHASES

Some counties decide to deal with budget problems by imposing a freeze on capital purchases by departments. This strategy is a variation of the non-personnel selective cut strategy, but has some special implications. In the short run, freezing capital purchases can be an effective means for stretching budget dollars without doing a great deal of harm to the delivery of services. Under this strategy, departments are directed to postpone or cancel the purchase of capital items such as vehicles, furniture, copy machines, and computers, for the coming year. In many cases, the useful life of capital equipment may be extended for a year, although this is not always possible or economically wise. Acquisitions of new, non-replacement equipment, too, may often be postponed. This strategy, however, is usually not effective over a longer period of time, since all existing

equipment eventually reaches either the end of its useful life, a point where upkeep and repairs exceed the cost of replacement, or a point where it is technologically obsolete. The need for new, non-replacement equipment to meet new or changing needs can also become so great that purchase should no longer be delayed.

A freeze on capital purchases can favor either equity or efficiency, depending on how it is implemented. If it is applied to all departments, without regard to mission or efficiency, it will favor equity. If it targets specific departments, it may be based on efficiency.

Extension Offices need to anticipate the impacts a capital purchase freeze could have on program delivery and department effectiveness, and discuss the impacts with the EEC. Information such as when the cost of repairs for equipment is expected to exceed the cost of replacement, and what effects total breakdown or loss of equipment would have on programming, would be useful for this discussion. The department's line item budget can be used to illustrate both the loss of capital funds, and the potential need for an increase in funding in other line items such as equipment maintenance and repair, outside printing services, or equipment rental to compensate for delaying purchases.

For cases where it has been determined that the capital spending freeze will have a significant freeze on educational programming, it may be a good idea to reinforce the impact of the loss of capital items on programming by preparing a new program budget with adjusted objectives and measures of effectiveness.

ELIMINATING POSITIONS

Counties sometimes try to reduce budget expenditures by eliminating positions in departments. In this strategy officials usually do understand that they are cutting back on the services they provide – in effect, lowering the level that a service is provided. Often where this is proposed, several persons have been performing the same task. Cutting one of the positions will mean that some of the work will not be done, or that work will not be done as quickly as before. Without saying it, though, officials sometimes expect that remaining employees in the department will “pick up the slack,” and that overall department productivity and output will somehow continue unchanged.

Eliminating a position is usually employed to favor efficiency. In cases where all departments are required to lay off workers, though, the strategy will favor equity. The strategy usually does not work well when applied to most Extension Offices, which usually have one faculty member assigned per program or sub-program area. Support personnel also are often assigned to one program.

Extension Offices can confront this strategy in several ways. Faculty need to remind county officials how Extension Offices are organized, and that cutting a faculty position usually means not just reducing the level of service, but usually eliminating an entire program (see below). Faculty from other program areas have neither the expertise, nor the time, to provide services from an eliminated program in addition to those of their own program.

Faculty can be proactive in reducing the risk of losing positions in the department. This requires anticipation of the cut and months or even years of strengthening positions. Individual agents can make their positions more secure by serving a broader base of constituents, establishing closer and stronger ties with constituents, and having constituents visit with county policy makers, from time to

time (not just at budget time), to discuss the importance of Extension educational support of their programs, projects, and organizations. Faculty can also forge close educational support ties with other county departments and agencies. County officials are more likely to eliminate a position that seems to exist in isolation, than one that has an important continuing role in the development and functioning of other organizations and departments. Once a position has been strengthened in this manner, and new long term relationships with organizations have been established, the position description may be revised to include these important new roles and responsibilities. New objectives may also be included for the position in the annual plan of work.

ELIMINATING PROGRAMS

Counties faced with serious budget shortfalls may find they must eliminate one or more programs. Here, a county recognizes that trying to make up the shortfall through other means (budget ceilings, across-the-board cuts, selective cuts, freezes) will seriously decrease the effectiveness of all departments, and that eliminating one or more programs will confine the cuts to one or two areas, and thus preserve the effectiveness of remaining programs.

This strategy is most often implemented to favor efficiency. Seldom are all departments asked to cut programs. To eliminate programs fairly, and in a manner that accurately reflects county priorities, county officials need information on constituent needs and a uniform means of evaluating all county programs. If one or more programs must be eliminated, they should be eliminated only after a careful evaluation and comparison of all programs.

Recently, a few counties have tried to inventory county “mandated programs,” supposedly to determine which programs are “required under state law,” and thus should not be cut or eliminated. Some county programs are mandated by the state, but this alone should not prevent the program from being evaluated for some type of action. Levels of service (and levels of funding) for mandated programs may be often set locally. “Mandated” county programs are frequently operated at higher levels of service than state mandates actually call for, often for no other reason than local residents *want* higher levels of service for particular programs. Such programs may not be eliminated, but could be eligible for reductions in the level of services they provide. (See Mandates, above.)

If county officials are considering a program in the Extension Office for elimination, the department can take several steps. Faculty first should learn what they can about how county officials will determine which programs to eliminate. Some questions to ask include (1) What process is the county using to establish county program priorities? (2) What process and criteria will be used to evaluate programs for elimination? (3) Who will make the decision to eliminate programs? (4) Which programs will be evaluated for elimination, and how were they chosen? (5) Which programs will not be considered for elimination and why are they exempt? (6) What role can Extension faculty and clients play in the evaluation and selection process?

Armed with this knowledge about the “rules of the game,” faculty can focus efforts on gathering and presenting information that will better inform decision makers about Extension programs and services. Special attention should be paid to information that relates directly to the criteria officials will use to select programs for elimination.

A program budget, describing each program in the Extension Office, is a good starting point for preparing for a possible program cut. A program budget states the mission for the department as a whole, and the mission of each program. It identifies program objectives, and describes, in narrative form, how each program functions and whom the programs serve. Also included are costs associated with operating each program and sources of revenue produced by programs. If permitted, Extension Offices should include all costs and *all sources of revenue* in the program budget, including funding and in-kind contributions from UW-Extension and other organizations. Including the value of items such as the UW-Extension share of agent salaries, agent inservice training, specialist assistance, educational materials, and ETN and satellite TV programs, can help demonstrate to county officials that Extension programs are only partially funded by county tax levy dollars. When viewed in this context, tax levy dollars can be seen as “leveraging” state and federal money (the UW-Extension contribution to programs), which is spent for and in the county. This can also help put Extension programs on the same footing as some other county programs that bring in outside money. Program budgets can enable county officials to do a quick *cost/benefit analysis* of department programs.

Each county program, if it has been in operation for any length of time, develops a constituency. Program constituents are users or direct beneficiaries of the program’s services, relatives and friends of program beneficiaries, and people who feel that the program produces results that are in their overall interest. In the 4-H program, for example, constituents may include the program’s youth enrollees and adult leaders – and also parents who are not leaders, schoolteachers, and members of the community who feel that the 4-H program acts in their interests by developing youth in a way that benefits the community. Extension programs exist to provide beneficial services to constituents.

Extension faculty should inform program constituents of any plans by county officials to eliminate a program, stressing that it is the *constituents’* program that is scheduled to be cut. Constituents, if they are made aware, can make their views on the proposed elimination known to local officials. Constituent-elected official communications can add to the information available to officials in making decisions on which programs to eliminate.

Like in the potential elimination of positions, it is a good idea to take precautions against elimination of programs well before county officials begin considering Extension programs for elimination. Faculty should make certain that they are serving a sufficiently broad base of constituents, that they have close and strong ties with constituents, and see that constituents visit, from time to time, with county policy makers to discuss the importance of Extension educational support of their programs, projects, and organizations. Close educational support ties with other county departments and agencies can provide additional security. Newly developed objectives should be added to the program’s section of the department program budget. Like strong positions, Extension programs, well integrated with local organizations and county departments, are less likely to be eliminated.

ELIMINATING DEPARTMENTS

Counties provide services that are either completely mandated by state or federal government, mandated but provided at a level of service higher than the mandate requires, or unmandated. Often higher levels of service and unmandated programs are provided because taxpayers want these services.

Counties can reduce budget expenditures by cutting back services to minimum mandated levels or, if there are no mandates, by eliminating an entire department. Because this strategy targets individual departments for elimination it is not implemented to favor equity.

Departments such as Extension Offices, which do not provide mandated services might feel more vulnerable than other departments when county officials consider the drastic step of eliminating an entire department as a budget management strategy. There are some things, however, an Extension Office can do to strengthen its position in defending against total elimination.

Extension faculty can become more aware of what county officials and functions are mandated in other departments, and what positions and services function at county discretion. Agents should also know to what extent counties have exercised discretion in setting higher levels of service for in other departments. EEC and other county board members can be made aware of which services are, in fact, mandated by the state and which are the result of county policy decisions. When county officials know that entire county departments are not mandated, and that they may often exercise considerable discretion, even in setting levels of service in “mandated” functions, the Extension Office can argue for its programs and budget from a much stronger position.

Another argument that can be made for Extension programs concerns the “quality of life” issue. A significant share of any county’s budget is devoted to programs that serve a very small portion of the county population. Law enforcement, the courts, and social services, for example, though available to all, actually serve small constituencies. The average “taxpayer” regularly makes use of only a few county services. City and village residents can argue further that they pay for some programs that do not directly benefit them, such as the Sheriff’s Department and County Highway Department, and pay for these same services again (Police and Public Works Departments) through municipal taxes.

Some government services, though not mandated, are important because they enhance the quality of life of many residents. Libraries, parks, recreation programs, and education programs are included in this category. Local governments provide these services to make communities a better place to live, not just to address pressing local problems. Extension Offices can stress the importance, universality, and positive contributions and benefits of quality of life programs.

Even with these other arguments, successful defense of the Extension Office against elimination is mostly dependent on two things: (1) having sound educational programs which serve multiple broad constituencies and contribute to the quality of life, and (2) being able to demonstrate that this is the case. Extension faculty can accomplish this by careful annual review and updating of educational programs, maintaining high professional standards, and developing and using the right tools to present and communicate the mission and accomplishments of the department.

INCOME REQUIREMENTS

To meet the challenge of tight budgets, counties may not only try to cut expenditures, as outlined in the strategies discussed above, they may try to increase revenues as well. Requiring departments to generate income is a strategy that is gaining favor in local government. Counties have several ways to generate income. User fees and product sales are the two most common. Some counties also sell services to other local governments and individuals. Examples of user fees include greens fees at county golf courses, fees for using boat launches, tipping fees at landfills, court fees, and charges for

recording documents. Product sales can include selling copies of the county zoning ordinance and Extension bulletins. Providing jail services to other counties and contracting with town governments to maintain highways are examples of selling services.

Extension Offices have limitations on what they may charge for services and products. UW-Extension Cooperative Extension is developing new guidelines for generating income which incorporate existing USDA, state, and university regulations. If county officials request that the Extension Office generate income in the coming year, county faculty and the District Director should review the request for conformance with guidelines before final decisions are made. In a sense, the guidelines can be seen as a mandate of sorts – not that services must be provided, but that if they are provided, they must be provided in specified ways, with regard to availability and cost.

Extension faculty can also review the programs and services they currently provide, to see which ones serve small constituencies. Decisions may be made to initiate charges for some services, eliminate some services, or broaden the audience to which services are provided.

EXTENSION LEADERSHIP IN FISCAL MANAGEMENT

The Extension Office Chair is unique among county department heads. The chair is both a professional peer to other faculty members and the leader of the department. A preferential ballot is used to advise the Dean and the EEC on the selection of the chair. Unlike other county department heads, the Extension Office Chair is a part-time department head, usually devoting 20 percent or less to that function. The chair is accountable to both county officials, and to a UW-Extension District Director.

From the point of view of county officials, however, the Extension Office Chair is not different from other department heads. They see the chair as responsible for implementing county policy and directing the actions of the entire department. They hold the chair responsible for all that the department does or fails to do. However, how the Extension Office actually implements county policy may be determined by a joint effort of the faculty, facilitated by the chair.

In times of retrenchment, county policy makers and administrators expect the Extension Office chair to participate, with other department heads, in the county budget process, and to implement budget management decisions. This often means collaborating with policy makers to determine where cuts will be made and providing leadership to Extension personnel in reorganizing the department to accommodate changes.

The office chair can be most effective in leading the Extension Office through the budget process and the changes it will require by providing leadership in each of three phases of the overall process:

- Phase I: Before the county budget process begins
- Phase II: During the county budget process
- Phase III: After the new budget is implemented

Specific actions taken by the chair, with the support of faculty and staff, can prepare the department for informed participation in the budget process, help insure that the department is treated fairly, and help the department deal with any reductions or cuts which are imposed.

PHASE I: BEFORE THE COUNTY BUDGET PROCESS BEGINS

- C Understand fully how the budget process in the county works: what is the process, who are the decision makers, and what information and criteria are used in making budget decisions.
- C Encourage all personnel to find ways to increase efficiency and effectiveness in the department. Document any changes implemented and the savings and/or increase in effectiveness they produced.
- C Develop and implement the means through which the Extension Office can effectively participate in the budget process. Tools include educational needs assessments, line item budget, program budget, measures of effectiveness for each program, constituent evaluations, and cost/benefit analyses. Prepare documentation of actions the department has taken to update its mission and meet changing needs.
- C Learn about other county departments: what programs and services they provide, which programs are mandated, levels of service, constituencies served, sources of funding, budget trends, etc.
- C Urge county officials to adopt a “mission-driven” budget system, which gives maximum flexibility to departments in determining how to allocate budget funds among line items.
- C Establish a reputation as an effective and efficient county department, working with a broad base of constituents. Demonstrate a willingness to be fiscally responsible and to act positively partnership with county officials in bringing about change.

PHASE II: DURING THE COUNTY BUDGET PROCESS

- C Become a reliable member of the county’s “budget team.” Learn the rules of the process and follow them. Do not rely on “political” solutions outside of the rules to save the department from budget cuts. Insist that Extension personnel work within the rules of the budget process.
- C Translate all proposed cuts to department budget line items into resultant cuts in programs or services. The “alternatives-consequences” public policy education model can be used to communicate proposed changes to programs and services as a policy alternative to decision makers. Everyone concerned with providing and receiving Extension programs should have knowledge of what impact proposed budget cuts would have on programs before a final decision on the budget is made.

- C Develop alternatives in addition to the alternative proposed by county budget officials. There may be other ways to realize the same budget savings with less impact on programs and services.
- C Seek maximum flexibility in deciding where cuts will be made in the department budget. Under some budget management strategies county officials dictate where cuts will be made in line items, without adequate knowledge of how the cuts will impact programs. The more flexibility the department has in making its own cuts and transferring money between line items, the more likely it will be able to redistribute resources to maximize program effectiveness and efficiency.
- C Identify and explain the reality of proposed budget cuts to Extension personnel, and insist that program budgets and plans of work reflect this reality.
- C Encourage faculty to take a long-term view of their programs. Help them to understand that budget cuts seldom produce short-term gains, and that short-term considerations may only increase problems caused by cuts.
- C Provide leadership for the Extension Office to develop a new “corporate strategy” that incorporates changes necessitated by budget cuts. The strategy should clarify the department mission, address what the new equilibrium between resources and programs will be, and how the department will achieve this new equilibrium.
- C Revise or develop measures of effectiveness for all Extension programs. This is important so that the chair and county officials can know which units are performing well, which programs are maintaining productivity while implementing cuts, and which programs are deteriorating.
- C Work with county officials to create incentives for department members to cooperate during the implementation of budget cuts. In retrenchment, employees see only the prospect for punishment. They see little chance for rewards, and have little reason to cooperate. A new “corporate strategy” can include positive incentives for department members to cooperate with changes.
- C Be compassionate with department members and constituencies affected by budget cuts. Retrenchment is a time of difficulty and uncertainty. A cold-blooded or aloof approach will not work. The primary concern should be people, and the human hardships caused by budget cuts.

PHASE III: AFTER THE NEW BUDGET IS IMPLEMENTED

- C Accept the County Board’s policy and budget decisions. Demonstrate to county officials and constituents that the Extension Office is complying with decisions and is making the best of the situation. Avoid critical remarks and blame finding.
- C Document the results of the budget process for use in future budget negotiations. Relate cuts in line items to reductions in services. Be ready to show that the Extension Office

- has done its share to balance the county budget. Know where cuts were taken, requests for equipment and supplies were denied, and which services were cut back or eliminated. Be ready to use this information to defend the department against critics who forget the budget cuts and try to attribute reductions in services to low department productivity.
- C Implement necessary changes to department operations (e.g. new arrangements for secretarial support, limits on travel, redistribution of funds for professional development and subscriptions).
 - C Provide leadership to the department to adapt to changes brought about by budget cuts. Facilitate required changes to faculty plans of work and office operations.
 - C Regularly monitor and document performance of the department under the new budget. Share information with department members and the EEC. Make any adjustments in department operations needed to correct identified performance problems.
 - C Begin work on next year's budget early. Use what was learned this year to be more effective in new budget negotiations. Use the department's new "corporate strategy" to guide preparation of the new proposed budget.

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