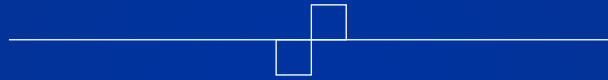




Cooperative Extension Service



FY26 Budget File Presentation **Extension Business Operations**

Martin-Gatton College of Agriculture, Food and Environment

FY26
Budget Process
Agenda

1

Pre-Planning

- *Regulations*
- *Workflow*

Getting this process started for FY26

Teams FY26 Budget channels are available now. Please check that you have appropriate access.

On 2/21/25:

- EBO Budget Analysts will upload budget files with prepopulated operating expenses posted to appropriate **Teams** channel.
- EBO will provide a Flex report that will provide salary information to the appropriate contacts in the **Teams** channel.
- FY26 Budget Manual will be available on EBO website.

How can counties Plan & Prepare?

Gather facts and include
ALL anticipated income
categories:

Tax revenues, Carryover
Interest, Other income/reserves

Involve CEC and Advisory
Councils to address
Program needs.

Involve Agents and EDB
in budgeting process
and decisions.

Share with Stakeholders
the county Program Cost
Share amounts:
County Contributions
UK Operating Expenses

Save the Date: KRS & Campus requirements

March 25

Budget Plan

Rough draft
reviewed & approved
by AED / CD / RED /
EBO

April 15

(KRS 164.655)

Budget Plan w/ 10-year
Capital Plan and PS
Budgets (3 signed
originals)*

*after review/approval from
AED / CD / RED / EBO / EDB

May 1

MOA w/ UK *and*
Schedule of
Disbursements
(3 signed originals *and*
electronic copy to
AED / CD)

July 15

Submit DLG
Summary Budget
to DLG via portal



Budget Workflow *(Teams Folders)*

Budget Workflow / Teams Folders

STEP 1: EBO uploads budget to designated **Teams** folders. Appropriate contacts are ‘tagged’.

STEP 2: *Fiscal Contact* plans budget with input from CEC, EDB and Extension coworkers.

STEP 3: Counties submit DRAFT budget for AED/CD review.

STEP 4: AED/CD informs RED/RSS that DRAFT budget is ready for review.

STEP 5: RED/RSS communicate to BA that DRAFT budget is ready for next level review.

STEP 6: Communication between BA and AED/CD (via FY26 **Teams** folder) re: questions or revisions

STEP 7: If necessary, AED/CD works with county to make edits to budget file (*utilize version already uploaded to Teams*). **Teams** conversation is updated when budget is ready for secondary review.

Budget Workflow / Teams Folders

STEP 8: BA conducts secondary review of budget.

STEP 9: BA notifies AED/CD, RED, and RSS of approved draft budget via email.

STEP 10: AED/CD adds initials to the budget file in *Teams*.

STEP 11: AED/CD works with county leadership for budget approval by EDB.

STEP 12: AED/CD notifies RED, RSS, and BA (via *Teams*) of final budget approval by the EDB.


Budget Workflow / Teams Folders

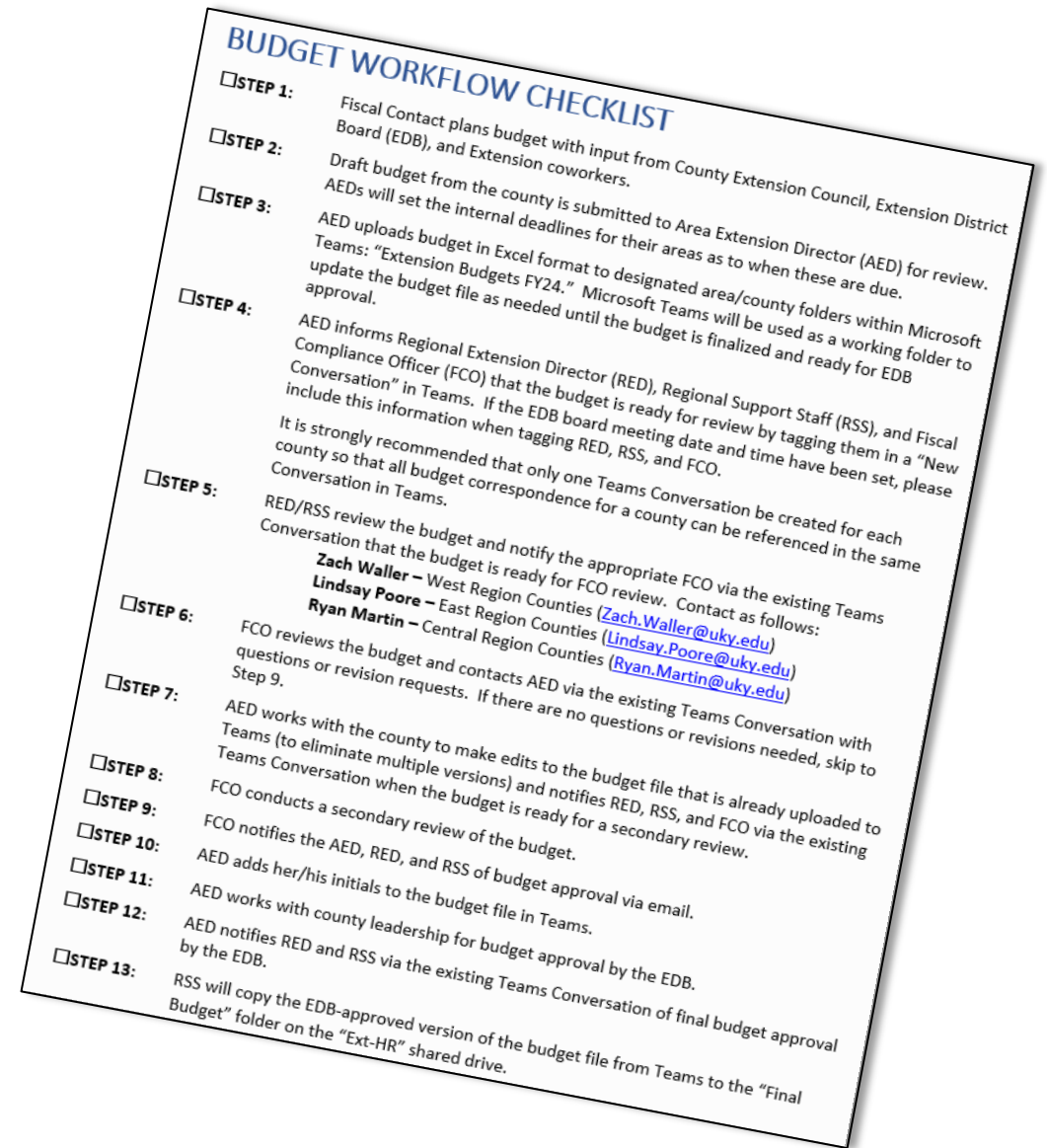
STEP 13: RSS will copy EDB approved version of budget file from **Teams** to “Budget Final” folder on “Ext-West/Central/East” shared drive.

STEP 14: AED/CD provides wet signature on approved budget where appropriate and collects wet signatures from county leadership. Three signed original hard copies of the documents should be collected, with one of each designated for storage at the County Office, Regional Office, and the Extension Business Operations office, respectively. (note deadlines from slide #5).

Budget Workflow Checklist

Included in FY26 Budget Manual

- More detailed budget workflow with each step of the budget draft, review, and finalization phases.
- Includes a checklist design 
- Details on how many original signature copies to receive and to whom each copy should be routed.



FY26
Budget Process
Agenda

1

Pre-Planning

- *Regulations*
- *Workflow*

2

Budget File Completion

Excel Budget File Worksheets



Carryover



Budget Plan

Source of Income / Personnel Costs / Salaries / County Contribution
Intern & Facilitator Stipends / Travel / PI Funds / Operating Expense



10-Year Capital & Reserve Plan



MOA



Schedule of Disbursements



Program Support Budgets

Excel Budget File Worksheets



EBO will assist with completing:

Budget File w/ prepopulated Operating Exp (all but salaries)
2/21/2025

Year-End Actuals (TBD)

DLG Summary (TBD)

Offset Voucher (TBD)

Carryover Worksheet

CARRYOVER WORKSHEET FOR EDB BUDGET PREPARATION	EDB Reserves	Total Reserves & County Carryover	
Cash Balance Of All EDB Accounts as of TODAY <i>(Includes Savings, CDs, Money Market, etc.)</i>	\$ -	\$ -	a
+ Plus: Anticipated Remaining FY25 Revenue <i>(Revenue Expected from TODAY to 6/30/25)</i>	\$ -	\$ -	b
- Less: Anticipated Remaining FY25 Expenditures <i>(Expenses Expected from TODAY to 6/30/25)</i>	\$ -	\$ -	c
ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/25 (YE FY25 = Beginning Balance FY 2026)	\$ -	\$ -	d
- Less: Reserve - FY 25 Capital Improvement Fund Reserve <i>(Enter to populate on Budget Tab)</i>	\$ -	\$ -	e
- Less: Reserve - FY 25 Equipment Fund Reserves <i>(Enter to populate on Budget Tab)</i>	\$ -	\$ -	f
- Less: Reserve - FY 25 Emergency Operational Expense Reserves <i>(Enter to populate on Budget Tab)</i>	\$ -	\$ -	g
ESTIMATED CARRYOVER INTO FY26	\$ -	\$ -	h

Budget Plan Worksheet

ANTICIPATED INCOME & RESERVES:						
Calculation of anticipated net income if county has an Extension Taxing District						
Real Property	\$795,467,602	(X)			6.4000	\$509,099.27
	<i>(Property Assessment Subject to Rate)</i>				<i>(Tax Rate)</i>	
Personal Property	\$116,708,692	(X)			9.7100	\$113,324.14
	<i>(Property Assessment Subject to Rate)</i>				<i>(MV Tax Rate)</i>	
Motor Veh/Watercraft	\$159,128,932	(X)			2.9000	\$46,147.39
	<i>(Property Assessment Subject to MV Rate)</i>				<i>Anticipated Delinquency</i>	
Total Gross Income	\$668,570.80	(-)			5.00	\$635,142.26
					<i>Collection Tax</i>	Net Extension District Tax Funds
Subtotal Gross Income	\$635,142.26	(-)			4.25	\$608,148.72

Source of Income

ANTICIPATED INCOME & RESERVES:							%		
Calculation of anticipated net income if county has an Extension Taxing District									
Real Property	\$795,467,602	(X)					<i>(Tax Rate)</i> 6.4000	=	\$509,099.27
	<i>(Property Assessment Subject to Rate)</i>						<i>(Tax Rate)</i>		
Personal Property	\$116,708,692	(X)					9.7100	=	\$113,324.14
	<i>(Property Assessment Subject to Rate)</i>						<i>(MV Tax Rate)</i>		
Motor Veh/Watercraft	\$159,128,932	(X)					2.9000	=	\$46,147.39
	<i>(Property Assessment Subject to MV Rate)</i>						<i>Anticipated Delinquency</i>		
Total Gross Income	\$668,570.80	(-)					5.00	=	\$635,142.26
							<i>Collection Tax</i>		Net Extension District Tax Funds
Subtotal Gross Income	\$635,142.26	(-)					4.25	=	\$608,148.72
Recurring Income									
							AMOUNT		
Extension District Tax							\$608,148.72		
Interest							\$ -		
Other Taxes							\$ -		
Other Taxes							\$ -		
Other Taxes							\$ -		
Other Taxes							\$ -		
Other Taxes							\$ -		
Other Taxes							\$ -		
Other Taxes							\$ -		
County General Fund							\$ -		
City General Fund							\$ -		
Reimbursement & Refunds							\$ -		
Gifts & Endowments							\$ -		
Room Rental							\$ -		
Soil Testing Revenue							\$ -		
User Defined							\$ -		
							Total for Recurring Revenue		\$608,148.72

Source of Income

EXTENSION DISTRICT TAX Will populate from information entered in the Anticipated Income.	INTEREST This is the amount anticipated to be generated on all funds held by the Extension District for the upcoming fiscal year.	DELINQUENT TAXES EBO does not recommend budgeting this tax due to the volatility of these funds.	OTHER EXT. DISTRICT TAXES Funds generated by other taxes such as Franchise Tax or Coal Severance Tax. Titles can be updated to reflect the source of income.	COUNTY GENERAL FUNDS For counties that receive appropriations directly from Fiscal Court.
CITY GENERAL FUND If applicable.	REIMBURSEMENTS & REFUNDS Only to be utilized with AED/RED approval.	GIFTS & ENDOWMENTS Funds that are/have been pledged to the EDB. (See the Business Operations Manual for guidance on accepting gifts and donations.)	USER DEFINED Monies from sources other than taxes or Fiscal Court. You can change the title to reflect the source.	RESERVE Any funds held in reserve, such as savings accounts or CDs. All monies held by the District Board should be accounted for in the budget.
	CAPITAL IMPROVEMENT FUND Any reserve funds held for specific capital improvement expenditures.	CAPITAL EQUIPMENT FUND Any reserve funds held for specific equipment expenditures.	ANTICIPATED CARRYOVER Estimated balance of funds on June 30th of the current year. (Excludes Reserves, Capital Improvement Fund & Equipment Fund) This information will populate from the Carryover Worksheet.	



Personnel Costs



Merit Increases

- For FY26, we recommend that counties estimate a 2% merit increase as appropriate for 100% county paid staff.
- AED/CD will enter merit-based salary adjustments into the budget file before sending it to the county fiscal contact (salary info will be provided to AED/CD).
- This estimated merit % increase **DOES NOT** guarantee an increase. A salary increase scale will be provided if the University approves salary adjustments. The scale is typically based on the annual performance merit rating and will be consistent across the state.



Personnel Costs

Benefits

- *Bi-weekly staff* will be budgeted at **48%** of their annual salaries
- *Professional staff* will be budgeted at **38%** of their annual salaries
- *Part-time and temporary staff* will be budgeted at **9%** of their annual salaries
- Counties will be charged the actual costs for benefits when accounts are reconciled at year-end
- AED/CD may request a report on counties with a higher than 48% benefit rate.

County Contribution

County Contribution		Amount
(see budget manual for info)		\$81,300.00

Group	Contribution
A	\$117,900.00
B	\$106,500.00
C	\$93,300.00
D	\$81,300.00
E	\$69,000.00

The County Contribution amount will populate automatically based on the county selected from the initial dropdown box.

Counties have been divided into five groups for budgetary purposes –the same as last fiscal year.

3-Agent counties that move to 2-agent counties after July 1, 2018, will contribute 2/3 of the county contribution amount for Group E (\$46,000)

Counties previously designated as 2-Agent counties will contribute \$10,000. The expectation is that their contribution will reach 2/3 of Group E County Contribution over time.

Salary: Third Base Agent

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 38%)					
Position	Person ID		Salary	Benefits	Additional Cost to County for Third Agent (2+ Model)
N/A			\$ -	\$ -	\$ -
Subtotal - Third Agent			\$ -	\$ -	
% of Salaries & Benefits (S&B) County - (Enter Only If Shared)	Total S&B of 3rd Agent	Total S&B Owed by Sharing Counties	Your County Cost of Shared S&B	Difference between Your Cost and County Contribution Minimum	Additional Cost to County for Third Agent (2+ Model) Shared
0%	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Shared Third Agent			\$ -	\$ -	



For those counties who have moved forward with the implementation of the 2+ Model, the budget will reflect the additional cost to the county for a third agent position.



For those with a vacancy that will become a third agent position, the county will need to budget for that vacancy in this area.



If a county has a 100% or 80% (FTE) third agent position, they will need to select "Third Agent" from the drop-down. The additional cost will be calculated via formula.



If a county has a shared agent position, they must select "Third Agent Shared" from the drop-down. The additional cost will default to \$0, but the employee information will still need input in both county budget documents.



The Person's ID and Annual Salary will need to be entered, but the benefits and additional cost to the county will automatically populate.



Counties will be charged the actual costs for benefits when accounts are reconciled at year-end.

Salary: 4th And Up Agent Positions

4th and Up Base Agent Positions (3+ Funding Model) (@ Benefit Rate of 38%)				
Position	Person ID	Salary	Benefits	Amount
4th Agent Salaries (3+ Agent Model) <i>One Agent Person ID Per Line</i>		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Other Salaries & Benefits (@ Benefit Rate of 9% & 38%)				
Student Intern	0	\$ -	\$ -	\$ -
Facilitator Stipend	0	\$ -	\$ -	\$ -
Subtotal - 4th Agent / Other		\$ -	\$ -	\$ -

Intern and Facilitator Stipend

Other Salaries & Benefits (@ Benefit Rate of 9% & 38%)				
Student Intern	0	\$ -	\$ -	\$ -
Facilitator Stipend	0	\$ -	\$ -	\$ -
	Subtotal - 4th Agent / Other	\$ -	\$ -	\$ -
Total Salaries - Professional Staff - Base Agents		\$ 81,300.00	\$ -	\$ 81,300.00

Travel

TRAVEL:				
Position	Name			Amount
Base Agent/ANR	John Doe			\$5,000
Base Agent/FCS	Jane Smith			\$5,000
Base Agent/4H				
Third Base Agent	Will Levis			\$5,000
Agent (4th+)	Anthony Davis			\$5,000
Agent (4th+)				
Agent (4th+)	Chad Martin			\$5,000
Agent (4th+)				
Agent (4th+)				
Agent (4th+)				
Agent (4th+)				
Agent (4th+)				
Support Staff	Joe Miller			\$1,000
Custodian	Amber Lee			\$0
Support Staff				
Support Staff				
Support Staff				

GRAY cells Locked

WHITE Cells Can be EDITED

Travel

Mileage reimbursement corresponds with IRS standard rate

- Effective January 1, 2025 – 70 cents per mile

Be aware of all UK Travel Regulations

Reimbursements for travel must adhere to UK Policies and must be requested via the UK travel reimbursement process

BPM link:

<https://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-5-1.pdf>

Professional Improvement Funds

PROFESSIONAL IMPROVEMENT: (include only if all other expenses have been met; up to \$3,500/Agent and up to \$1,000/Agent for ESP members)

Position	Name	Amount
Base Agent/ANR	John Doe	\$4,500
Base Agent/FCS	Jane Smith	
Base Agent/4H	0	
Third Base Agent	Will Levis	
Agent (4th+)	Anthony Davis	
Agent (4th+)	0	
Agent (4th+)	Chad Martin	\$4,500
Agent (4th+)	0	
Agent (4th+)	0	
Agent (4th+)	0	
Agent (4th+)	0	
Agent (4th+)	0	
Agent (4th+)	0	
Support Staff	Joe Miller	\$1,500
Custodian	Amber Lee	\$1,500
Support Staff	0	
Support Staff	0	
Support Staff	0	

LOCKED. These Names and Positions will auto-populate when you list ALL employees with Travel and Prof Improvement budgets in the TRAVEL Section.



Professional Improvement (Agents)

- **Maximum Agent limit - \$4,000; Additional \$1,000 for ESP**
- **Acceptable Use of PI Funds:**
 - Professional Association Dues
 - Travel and Subsistence
 - Registration For Approved Professional Meetings/Activities
- **Unacceptable Use of PI Funds:**
 - Tuition of courses offered as college credit
 - Agent dues for outside professional, civic or assoc. (County may pay office memberships to local civic organizations)





Professional Improvement (Staff)

- All Counties should include funds for staff training/development
- PI Opportunities for Support Staff could include:
 - Chi Epsilon Sigma
 - Suggested amount per support staff - **\$1,750**
- All support staff should have the same amount budgeted.
(exceptions may apply in unique cases)

UK Operating Expenses

UK OPERATING EXPENSES:				
		Staff Model	# Employees	Amount
Number of Professional Staff			4	\$ -
Additional Operational Costs (per person > 20%)			0	\$ -
		Subtotal	4	\$ -

Staff Model: Drop-down menu (2 Agent/3 Agent) (includes funding for one support staff)

Amount: Populated based on either 2 or 3 agent value

Additional operational costs (per person) – Enter the additional staff following the Budget Guidelines for County Program Cost Share.

Counties are not charged for EFNEP, SNAP-Ed, or KSU-paid program assistants. In addition, counties are not charged for bi-weekly staff members who work less than 7.5 hours per week (>20%).



UK Operating Expenses

Effective this year UK base program costs (or operating expenses) will increase by 5%.

The basic staffing patterns covered by this contribution are 2-agents and 1-support staff **or** 3-agents and 1-support staff. The cost of the support staff's salary is paid by the county.

- 2-Agent: **\$2,625**
- 3-Agent: **\$3,000**
- Additional **\$ 780**
(professional or support staff)

125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
105,450	150,000	99,216	95,000
86,502	35,000	101,090	154,200
	83,000	101,684	110,000
	45,000	101,962	89,000
		102,747	50,000
			68,700
			123,000

Optional County Support Costs

Optional County Support Costs:				
UK Publications/Order Entry/Other				\$0
		Subtotal		\$0

Includes the amount a county estimates spending for the purchase of publications or other items ordered from Ag Comm Services or supplies from UK Stores.

Does NOT Include Postage

Office Operation:

- Categories align with Quickbooks Online Chart of Accounts.
- Compare to last years spending in each category.
- Agents should have equal appropriations for **Program support funds**
- **Program support funds** can be budgeted for assistants
- **Volunteer Management/Background Checks** can include funding for certifications and background check costs.
- **Capital Outlay Items** here are funds within this year's budget to be spent on Equipment, Vehicles, Land and Building Improvements, Furniture/Fixtures, etc.

OFFICE OPERATION EXPENSES:			
		Amount	
53001 - Advertising and Printing		\$32,000	
53002 - Professional Services		\$0	
53003 - Maintenance and Repairs		\$15,000	
53004 - Rents and Leases		\$0	
53005 - Insurance and Bonds		\$0	
53006 - Other Contracts		\$18,000	
53007 - Equipment Repair		\$5,000	
53008 - Vehicle Insurance		\$0	
53009 - Vehicle Maintenance & Repair		\$0	
53100 - Utilities		\$32,000	
Contracted Services			\$102,000 Subtotal Contracted Service:
54001 - Marketing & Special Programs		\$65,000	
54002 - Supplies & Services		\$30,000	
54004 - Postage and Shipping		\$10,000	
54005 - Publications		\$0	
54006 - Janitorial Supplies		\$8,500	
54007 - Other Materials and Supplies		\$0	
54100 - Program Support (Agents)		\$51,000	
54100 - Program Support (Assistants)		\$0	
54198 - Program Support (COUNTY - Supported NEP)		\$0	
Materials & Supplies			\$164,500 Subtotal Materials & Supplies:
55001 - Dues and Subscriptions		\$4,000	
58001 - Court Judgements		\$0	
59002 - Audit		\$4,500	
59003 - Board Expense		\$1,000	
59004 - Bookkeeping Expense		\$6,000	
59005 - Cell Phones		\$11,760	
59006 - DLG Fees		\$500	
59007 - Late Fees		\$0	
59008 - Card Fees		\$0	
59009 - Bank Fees		\$0	
59010 - Building Insurance		\$11,000	
59011 - Excess Insurance		\$1,000	
59012 - Facility Rental		\$0	
59013 - Storage Rental		\$0	
59014 - Treasurer's Bond		\$1,500	
59015 - Volunteer Management/Background Checks		\$10,000	
59016 - Sales Tax Paid		\$0	
59017 - ADA Needs		\$1,000	
Administration			\$52,260 Subtotal Administration
61101 - Equipment (Purchase/Lease/Rent)		\$25,000	
61201 - Vehicle Purchase/Lease/Rent		\$15,000	
61301 - Land Purchase		\$0	
61302 - Land Improvement		\$0	
61401 - Building Construction		\$0	
61402 - Building Improvement		\$50,000	
61403 - Furniture and Fixtures		\$25,000	
61601 - Other Capital Outlay		\$0	
Capital Outlay			\$115,000 Subtotal Capital Outlay
62100 - Principal Payments			
62300 - Interest Payments			
Debt Service			\$0 Subtotal Debt Service

Balanced Budget

- The total operating expense line is a grand total of all expenses which have been entered into the budget plan.
- If total operating expenses **exceed** the anticipated current year **recurring** revenue, a message will be displayed stating, “Budget Exceeds Recurring Revenue”. This would indicate that the budget is **NOT** balanced.

		Subtotal			\$425,689					BUDGET EXCEEDS RECURRING REVENUE
TOTAL OPERATING EXPENSE:					\$507,390				\$	(15,089)

- If expenditures **do not exceed** anticipated current-year **recurring** revenue (e.g., tax revenues), the message will state, “Budget Does Not Exceed Recurring Revenue”. This would indicate that the budget is balanced.

		Subtotal			\$325,890					BUDGET DOES NOT EXCEED RECURRING REVENUE
TOTAL OPERATING EXPENSE:					\$407,591				\$	84,710

Reserve for Emergency

Requires board action to be spent.

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board action to transfer into another line item)						
Year End - FY Est. Capital Improvements Fund	\$	-					
Year End - FY Est. Capital Equipment Fund	\$	-					
Year End - FY Est. Emergency Operating Reserve	\$	526,848.72					
TOTAL - ALL RESERVES			\$	526,848.72			

Operating Reserve SHOULD NOT exceed more than 12 months of expenses.

10 Year Financial Plan

OPERATING RESERVE

Operating Reserve refers to money that can be accessed to cover unexpected costs or shortfalls in revenue should the need arise.

The amount of available Operating Reserve is derived from your Budget Plan and should include six (6) months to twelve (12) months' worth of expenses.

The amount of reserve funds allocated for Operating Reserves are automatically populated into the following fiscal year of the 10-year plan; *therefore, no information needs to be entered for this category.*

COUNTY COOPERATIVE EXTENSION SERVICE - 10-YEAR RESERVE PLAN											
Madison COUNTY	2024 FISCAL YEAR	C1 AREA									
RESERVE 10-YEAR FINANCIAL PLAN											
MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE	\$ 646,038	MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE LESS ESTIMATED YEAR END EMERGENCY OPERATING RESERVE CURRENT FY B(W)									\$ 449,920
DESCRIPTION	FISCAL YEAR 2024 AMOUNT	FY 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	FY 2030 AMOUNT	FY 2031 AMOUNT	FY 2032 AMOUNT	FY 2033 AMOUNT	FY 2034 AMOUNT	TOTAL
Operating Reserves											
Year End FY23 - Operating Emergency Reserves - FY 2024 =	\$ 1,400,206	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958
Year End FY24 - Net Operating Impact to Reserves - B(W)	\$ (304,248)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year End FY24 - Estimated Operating Emergency Reserves =	\$ 1,095,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year End FY24 - Total Emergency Reserves & Capital Funds =	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958
CAPITAL IMPROVEMENT RESERVE PLAN \$ 500,000											
DESCRIPTION	FISCAL YEAR 2025 AMOUNT	FY 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	FY 2030 AMOUNT	FY 2031 AMOUNT	FY 2032 AMOUNT	FY 2033 AMOUNT	FY 2034 AMOUNT	TOTAL
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT FUND RESERVE PLAN \$ 50,000											
DESCRIPTION	FISCAL YEAR 2025 AMOUNT	FY 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	FY 2030 AMOUNT	FY 2031 AMOUNT	FY 2032 AMOUNT	FY 2033 AMOUNT	FY 2034 AMOUNT	TOTAL
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVE FUNDS REMAINING	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958
Signature (District Board Representative) _____ Date Submitted _____											

10 Year Financial Plan

CAPITAL IMPROVEMENT/EQUIPMENT RESERVE

Capital Improvement and Equipment Reserve is money for future construction projects and major equipment purchases.

Enter a short description of each project or purchase that plan to be realized over the next 10 Fiscal Years.


Next, determine in which of the upcoming ten fiscal years the purchase/project will be tentatively planned. Under that year, please fill in the number of funds that will be allocated to that item.

The math check must be EQUAL ZERO to signify you are balanced.

COUNTY COOPERATIVE EXTENSION SERVICE - 10-YEAR RESERVE PLAN												
COUNTY	2024	C1										
	FISCAL YEAR	AREA										
RESERVE 10-YEAR FINANCIAL PLAN												
MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE	\$ 646,038										MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE LESS ESTIMATED YEAR END EMERGENCY OPERATING RESERVE CURRENT FY B(W)	\$ 449,920
DESCRIPTION	FISCAL YEAR 2024	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTAL	
Operating Reserves	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Year End FY23 - Operating Emergency Reserves - FY 2024 + E	\$ 1,400,206	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	
Year End FY24 - Net Operating Impact to Reserves - B(V)	\$ (304,248)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Year End FY24 - Estimated Operating Emergency Reserves =	\$ 1,095,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Year End FY24 - Total Emergency Reserves & Capital Funds =	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	
CAPITAL IMPROVEMENT RESERVE PLAN												
	\$ 500,000											
DESCRIPTION	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTAL	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EQUIPMENT FUND RESERVE PLAN												
	\$ 50,000											
DESCRIPTION	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTAL	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL RESERVE FUNDS REMAINING	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	\$ 1,645,958	
Signature (District Board Representative)											Date Submitted	

MOA

- Memorandum of Agreement between the County Extension District Board and the University of Kentucky.
- Numbers and names will populate from the other sheets in this excel file.
- Legal contract that outlines the agreement between the County EDB and the University of Kentucky.
- Must be signed by the EDB, and the AED / CD annually.

 University of Kentucky
College of Agriculture,
Food and Environment
Cooperative Extension Service

MEMORANDUM OF AGREEMENT

MEMORANDUM OF AGREEMENT
University of Kentucky Cooperative Extension Service
and
Anytown (C) County Extension District Board, COOPERATOR

The Anytown (C) Extension District Board, hereinafter referred to as the COUNTY, and the University of Kentucky, hereinafter referred to as the UNIVERSITY in its corporate capacity, do hereby agree to operate an Extension program in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, Community and Economic Development and subjects related thereto in Anytown (C) County, for the period of one year from July 1, 2021 through June 30, 2022.

The COUNTY and UNIVERSITY mutually agree:

1. The Extension Program shall be planned cooperatively by the people of the county and the UNIVERSITY and shall be designed to meet the needs of the people of the county.
2. All Extension personnel are members of the staff of the UNIVERSITY, and are subject to the UNIVERSITY'S policies and procedures. The appointment and supervision of the Extension staff and implementation of the Extension program shall be the responsibility of the Director of the Cooperative Extension Service of the UNIVERSITY.
3. The Extension program shall be funded jointly by the COUNTY and the UNIVERSITY.
4. Extension personnel are to be appointed in compliance with the Program for Equal Employment Opportunity in the Kentucky Cooperative Extension Service, which is based on and in compliance with the provisions of 7 CFR 18, and with Chapters 337 and 344 of the Kentucky Revised Statutes.

The COUNTY agrees:

1. To provide equipment and maintain an adequate Extension office.
2. To provide support staff (secretaries, program assistants, etc.) as needed to conduct the Extension program.
3. To appropriate a total of \$ 718,839 , as its share of the cost of providing an Extension Program in the county; said funds to be disbursed as follows:
 - a. \$ 2,850 to be paid to the UNIVERSITY as the county's share of Base Program Costs, to include such things as computer software, Network Access Fees, support with information technology and postage meter scales.
 - b. \$ 161,253 to be paid to the UNIVERSITY as the county's contribution to agent compensation.
 - c. \$ 62,156 to be paid to the UNIVERSITY as the county's share of the cost of support staff (salaries and benefits of secretaries, program assistants, etc.)
 - d. \$ 29,500 for travel, subsistence and professional improvement of Extension staff in carrying out the county Extension program.

Schedule of Disbursements

- Populates based on other sheets in this file.
- Outlines funds disbursed in the county:
 - Operating Funds
- Outlines funds sent to the University of Kentucky:
 - Salaries and Benefits (All)
 - Facilitator Amounts
 - UK Operating Expenses
- Select the number of installments to the University (shown here):
 - Formula will automatically populate a total for each installment.

SCHEDULE OF DISBURSEMENTS			
Travel	\$ 42,000.00		
Professional Improvement	\$ 29,000.00		
Contracted Services	\$ -		
Materials & Supplies	\$ 14,500.00		
Administration	\$ 20,940.00		
Capital Outlay	\$ 513,000.00		
Debt Service	\$ -		
Funds totaling the amount of	\$ 619,440.00	shall be disbursed in the county through	Madison Extension District
Support Staff Salaries	\$ 226,365.00		
Support Staff Benefits	\$ 108,656.00		
Base Agent Compensation	\$ 117,900.00		
Third Base Agent Additional Cos	\$ -		
4th And Up Agent Salaries	\$ 158,003.04		
4th And Up Agent Benefits	\$ 56,881.00		
Student Intern Salaries	\$ -		
Student Intern Benefits	\$ -		
Facilitator Stipend	\$ -		
Facilitator Benefits	\$ -		
UK Operating Expenses	\$ 4,830.00		
Funds totaling the amount of	\$ 672,635.04	shall be disbursed to the University of Kentucky	4 installment
SUBMITTED BY		1	
		2	
		4	

SCHEDULE OF DISBURSEMENTS DUE DATES	
July Disbursement	Remit By July 10th
October Disbursement	Remit By October 10th
January Disbursement	Remit By January 10th
April Disbursement	Remit By April 10th

Schedule of Disbursements

- A payment voucher will automatically populate for each required payment based on the number of selected installments.
- These vouchers include the QBO category in which each line of the check and the amount should be issued to.
- **Please remit the voucher along with each payment.**

Please Remit the Vouchers Below With Your Disbursement Payment(s)	
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - APRIL	
Due On or Before 04/10/2024	
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 68,976
Staff Salaries (51201)	\$ 56,591
Fringe Benefits (52001)	\$ 41,384
Student Interns (51301)	\$ -
UK Operating Expenses (54901)	\$ 1,208
TOTAL ENCLOSED PAYMENT	\$ 168,159
<i>Cut Along Dotted Line</i>	
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JANUARY	
Due On or Before 01/10/2024	
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 68,976
Staff Salaries (51201)	\$ 56,591
Fringe Benefits (52001)	\$ 41,384
Student Interns (51301)	\$ -
UK Operating Expenses (54901)	\$ 1,208
TOTAL ENCLOSED PAYMENT	\$ 168,159
<i>Cut Along Dotted Line</i>	
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - OCTOBER	
Due On or Before 10/10/2023	
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 68,976
Staff Salaries (51201)	\$ 56,591
Fringe Benefits (52001)	\$ 41,384
Student Interns (51301)	\$ -
UK Operating Expenses (54901)	\$ 1,208
TOTAL ENCLOSED PAYMENT	\$ 168,159
<i>Cut Along Dotted Line</i>	
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JULY	
Due On or Before 07/10/2023	
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 68,976
Staff Salaries (51201)	\$ 56,591
Fringe Benefits (52001)	\$ 41,384
Student Interns (51301)	\$ -
UK Operating Expenses (54901)	\$ 1,208
TOTAL ENCLOSED PAYMENT	\$ 168,159
<i>Cut Along Dotted Line</i>	

PLEASE SUBMIT PAYMENT TO THE FOLLOWING:
 DIRECTOR OF COOPERATIVE EXTENSION
 N-106 AGRICULTURE SCIENCE BUILDING NORTH
 UNIVERSITY OF KENTUCKY
 LEXINGTON, KY 40546-0091

PLEASE SUBMIT PAYMENT TO THE FOLLOWING:
 DIRECTOR OF COOPERATIVE EXTENSION
 N-106 AGRICULTURE SCIENCE BUILDING NORTH
 UNIVERSITY OF KENTUCKY
 LEXINGTON, KY 40546-0091

PLEASE SUBMIT PAYMENT TO THE FOLLOWING:
 DIRECTOR OF COOPERATIVE EXTENSION
 N-106 AGRICULTURE SCIENCE BUILDING NORTH
 UNIVERSITY OF KENTUCKY
 LEXINGTON, KY 40546-0091

PLEASE SUBMIT PAYMENT TO THE FOLLOWING:
 DIRECTOR OF COOPERATIVE EXTENSION
 N-106 AGRICULTURE SCIENCE BUILDING NORTH
 UNIVERSITY OF KENTUCKY
 LEXINGTON, KY 40546-0091

Program Support Budgets

- Must be completed for each Agent/ Program Assistant allotted program support funds.
- Must also be completed to account for any County Supported NEP program support costs.
- Must be signed by the individual employee.
- Must be signed by an EDB Representative.
- Should be completed and included in Draft Budget when it is sent for review

Agent or Program Assistant Name	All PS Budgets - Summary All Budgets	
Program Area(s)	All	
Budget - ALL PS Budgets	\$ -	
Program Support Items	Budgeted \$	Program to be Supported
Demonstration Supplies		
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0	Subtotal - Demonstration Supplies
Equipment - (i.e. GPS, soil probe, pressure canner tester)		
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0	Subtotal - Equipment
Reference Materials - (books, magazines, special software, DVD's)		
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0	Subtotal - Reference Materials
Teaching Aides - List		
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0	Subtotal - Teaching Aides
Other - List		
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0	Subtotal - Other
Total - Program Support Budgets	\$ -	
Variance to PS Budgets	\$ -	
Variance to Individual PS Budgets	\$ -	

Extension Board Representative

Date Submitted

Clubs & Councils



Councils & Clubs for: Choose an item.

Each Extension entity will fall under one of the four plans for handling funds:

Option A: Entity controls funds in Entity bank account; Governmental Exemption / Multiple Bank Accounts

Option B: Program Council controls funds in Program Council bank account; Governmental Exemption / Council Bank Accounts

Option C: Extension District Board (EDB) controls funds in EDB bank account; Governmental Exemption / EDB Bank Accounts

Option D: 501(c)3 organization

Club/Council Name	EIN	Contact Person	Option
			Choose an item.
			Choose an item.



In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.)

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, and American Sign Language) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form, which can be obtained online, at <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

mail:
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410, or

fax:
(833) 256-1665 or (202) 690-7442;

email:
program.intake@usda.gov.

This institution is an equal opportunity provider.

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La información del programa puede estar disponible en otros idiomas además del inglés. Las personas con discapacidades que requieran medios de comunicación alternativos para obtener información sobre el programa (por ejemplo, Braille, letra agrandada, grabación de audio y lenguaje de señas americano) deben comunicarse con la agencia estatal o local responsable que administra el programa o con el TARGET Center del USDA al (202) 720-2600 (voz y TTY) o comunicarse con el USDA a través del Servicio Federal de Transmisión de Información al (800) 877-8339.

Para presentar una queja por discriminación en el programa, el reclamante debe completar un formulario AD-3027, Formulario de queja por discriminación del programa del USDA, que se puede obtener en línea, en <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf> en cualquier oficina del USDA, llamando al (866) 632-9992, o escribiendo una carta dirigida al USDA. La carta debe contener el nombre, la dirección y el número de teléfono del reclamante, y una descripción escrita de la supuesta acción discriminatoria con suficiente detalle para informar al Subsecretario de Derechos Civiles (ASCR, por sus siglas en inglés) sobre la naturaleza y la fecha de la presunta violación de los derechos civiles. La carta o el formulario AD-3027 completado debe enviarse al USDA por medio de:

correo postal:
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410, o

fax:
(833) 256-1665 o (202) 690-7442;

correo electrónico:
program.intake@usda.gov.

Esta institución ofrece igualdad de oportunidades.

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Reasonable accommodation of disability may be available with prior notice.

Program information may be made available in languages other than English.

Inquiries regarding compliance with Title VI and Title VII of the Civil Rights Act of 1964, Title IX of the Educational Amendments, Section 504 of the Rehabilitation Act and other related matter should be directed to:

- Equal Opportunity Office, Martin-Gatton College of Agriculture, Food and Environment, University of Kentucky, Room S-105, Agriculture Science Building Lexington, Kentucky 40546
- UK Office of Institutional Equity and Equal Opportunity, 13 Main Building, University of Kentucky, Lexington, KY 40506-0032
- US Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410