



Cooperative
Extension Service

BUDGET PREPARATION MANUAL

FISCAL YEAR 2024

REVISED FEBRUARY 2023

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INTRODUCTION

The process of budgeting is concerned with the coordination of resources and expenditures and serves as a fundamental source of information in the decision-making process. Budgets are constructed to *estimate* the outcomes of activities in the *future* and allows for estimates to be made on paper, prior to committing actual funds or resources to a specific activity. Ultimately, this process helps to anticipate and avoid potential financial problems that may be encountered.

The Extension Business Operations (EBO) team is committed to providing service and support to county offices and Extension Administration regarding all aspects of business operations including budget preparation and management. Additionally, the EBO Team is charged with ensuring good stewardship of public funds and to increase accountability and compliance throughout the Cooperative Extension Service.

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BUDGET & REPORTING TIMELINE

TOPIC	DEADLINE
<input type="checkbox"/> District Board Members & Officer Reporting Form	January 30th to Area Extension Director; January 31st via DLG Portal
<input type="checkbox"/> Budget Plan – Rough draft Budget due to Area Extension Director for review	County Deadline Will Be Set by Individual Area Extension Directors
<input type="checkbox"/> Budget Plan – Rough draft reviewed & approved by AED/RED/EBO	No Later Than March 25th
<input type="checkbox"/> Budget Plan – 3 Signed Originals (After review/approval from AED/RED/EBO/EDB)	No Later Than April 15th to Area Extension Director
<input type="checkbox"/> Copy of signed DLG Summary Budget to Fiscal Court	April 15th
<input type="checkbox"/> Submit DLG Summary Budget to DLG via Portal	Open May 1st – July 15th
<input type="checkbox"/> Registration Fee paid to DLG via Portal	Open May 1st – July 15th
<input type="checkbox"/> Memorandum of Agreement with UK – 3 signed originals & electronic copy to Area Extension Director	Final by May 1st
<input type="checkbox"/> Schedule of Disbursements – 3 signed originals & electronic copy to Area Extension Director	May 1st
<input type="checkbox"/> Special District Uniform Financial Information Reporting Form (UFIR) For Previous Fiscal Year – Submitted to DLG via Portal	Final by May 1st
<input type="checkbox"/> Budget Amendments – Submitted to DLG via Portal throughout fiscal year – 3 Signed Originals to Area Extension Director	Final by June 30th
<input type="checkbox"/> End of Year Actual Expenses – Submitted to DLG via Portal	September 1st
<input type="checkbox"/> Year-End Actuals (Annual Financial Statement) – YOUR PUBLICATION MUST READ: “In accordance with Chapter 65A and 424 of the Kentucky Revised Statutes, the financial information listed below may be inspected by the general public at the (Insert County Name) County Extension Office, (Street Address), (City), KY on (Date) between the hours of (Beginning Time) and (Ending Time). Financial Information Available: *FY23 Year-End Budget Summary *FY24 Budget Summary *Most recent audit or attestation	September 1st (DO NOT publish the complete Financial Statement in the local newspaper.)
<input type="checkbox"/> Offset Voucher (Form located in Excel Budget Workbook)	September 1st to Area Extension Director
<input type="checkbox"/> Tax Rates established July/Aug – Email to Area Extension Director & submit to Fiscal Court	September 15th
<input type="checkbox"/> Audits – Send copy to Area Extension Director after completion. Submit PDF version to DLG via Portal with frequency of audit/attestation based on level of Annual Revenues/Expenditures (whichever is higher). Deadline required by DLG is one (1) year following end of specific fiscal year. Any recommendations from the auditor must be addressed by the District Board and copies of the Board minutes with issues addressed must be sent to the Area Extension Director.	Upon Completion
<input type="checkbox"/> Any & all revisions made during the fiscal year to the Memorandum of Agreement should be dated and clearly marked as “Revision” – 3 originals should be sent to the Area Extension Director. Amendments should be made to the Budget by way of Fiscal Court and submitted to DLG via Portal.	Upon Completion

PLANNING & PREPARATION

A budget is a reflection of the annual plan and shows what programmatic investments are being made within an organization, therefore, it is essential that budget formulation becomes the responsibility of all Agents, the County Extension Council and Extension District Board (in those counties which have a board).

Kentucky Revised Statute 164.655(8) states that it is the duty of the Extension District Board:

“to prepare annually not later than April 15 of each year in cooperation with the director of extension an extension district budget for the ensuing year. This budget shall be prepared with consideration being given to the advice and recommendations of the extension council, must be consistent with financing policies of the extension service and shall reflect the agricultural, home economics, youth and related subject matter needs of people in the extension district.”

To meet this statutory requirement, it is important that before January 31st of each year, all agents working in connection with their Area Director should identify the budget needs of their office. Relevant budget items should include travel costs, agent and support staff salary adjustments, equipment, supplies, facility-related costs and program expenses.

Following agent discussions, preliminary budget consultations must be held with the County Extension Council. For those counties with an Extension District Board, the Council is responsible for developing budget recommendations that the Board will use.

If an Extension District Board is organized without a tax, the County Extension Council and District Board should make plans for appropriation from the Fiscal Court. In counties without an Extension District Board, the County Extension Council should appoint a budget subcommittee to obtain the appropriation from the Fiscal Court.

Ultimately, the Cooperative Extension Service Budget Plan should help the council and board members understand the budget, which is essential to maintaining effective oversight, safeguarding financial stability, and ensuring proper stewardship of assets.

BUDGET WORKFLOW CHECKLIST

- STEP 1:** Fiscal Contact plans budget with input from County Extension Council, Extension District Board (EDB), and Extension coworkers.
- STEP 2:** Draft budget from the county is submitted to Area Extension Director (AED) for review. AEDs will set the internal deadlines for their areas as to when these are due.
- STEP 3:** AED uploads budget in Excel format to designated area/county folders within Microsoft Teams: "Extension Budgets FY24." Microsoft Teams will be used as a working folder to update the budget file as needed until the budget is finalized and ready for EDB approval.
- STEP 4:** AED informs Regional Extension Director (RED), Regional Support Staff (RSS), and Fiscal Compliance Officer (FCO) that the budget is ready for review by tagging them in a "New Conversation" in Teams. If the EDB board meeting date and time have been set, please include this information when tagging RED, RSS, and FCO.

It is strongly recommended that only one Teams Conversation be created for each county so that all budget correspondence for a county can be referenced in the same Conversation in Teams.
- STEP 5:** RED/RSS review the budget and notify the appropriate FCO via the existing Teams Conversation that the budget is ready for FCO review. Contact as follows:
Zach Waller – West Region Counties (Zach.Waller@uky.edu)
Lindsay Poore – East Region Counties (Lindsay.Poore@uky.edu)
Ryan Martin – Central Region Counties (Ryan.Martin@uky.edu)
- STEP 6:** FCO reviews the budget and contacts AED via the existing Teams Conversation with questions or revision requests. If there are no questions or revisions needed, skip to Step 9.
- STEP 7:** AED works with the county to make edits to the budget file that is already uploaded to Teams (to eliminate multiple versions) and notifies RED, RSS, and FCO via the existing Teams Conversation when the budget is ready for a secondary review.
- STEP 8:** FCO conducts a secondary review of the budget.
- STEP 9:** FCO notifies the AED, RED, and RSS of budget approval via email.
- STEP 10:** AED adds her/his initials to the budget file in Teams.
- STEP 11:** AED works with county leadership for budget approval by the EDB.
- STEP 12:** AED notifies RED and RSS via the existing Teams Conversation of final budget approval by the EDB.
- STEP 13:** RSS will copy the EDB-approved version of the budget file from Teams to the "Final Budget" folder on the "Ext-HR" shared drive.

☐ **STEP 14:** AED provides a wet signature on the approved budget where appropriate and collects wet signatures from county leadership. Three signed original hard copies of the documents listed below should be collected, designating one copy each for storage at the County Office, Regional Office, and the Extension Business Operations office, respectively.

- **THREE (3) SIGNED BUDGET PLANS – Should Include 10 Year Plan & Program Support Budgets**
- **THREE (3) SIGNED SCHEDULES OF DISBURSEMENTS (SOD)**
- **THREE (3) SIGNED MEMORANDUM OF AGREEMENTS (MOA)**

COMPLETING THE BUDGET PLAN

The following instructions will provide a detailed guide to completing each section of the County Cooperative Extension Service Budget Plan for the upcoming fiscal year. As you fill out the plan and other budget forms, involve all agents and District Board members. You will also need to involve your County Extension Council in discussing your program needs and using their budget changes and revisions recommendations. Even though this process focuses on the county’s contribution to Extension, know the University of Kentucky and counties share in the cost of the Cooperative Extension Service Program. University costs include all research, regulatory, and administration costs. All GREEN tabs are associated with submitting the Budget Plan process in the file.

1. **COUNTY** – Use the dropdown box and select the county for which you are preparing the budget.
2. **FISCAL YEAR** – The Fiscal Year has been pre-entered; therefore, **no information needs to be entered.**
3. **AREA** – The information for the Area will automatically populate when a county is selected from the dropdown menu; therefore, **no information needs to be entered.**
4. **CATEGORY** – The information for the Country Contribution Category will automatically populate when a county is selected from the dropdown menu; therefore, **no information needs to be entered.**

COUNTY	Allen	FISCAL YEAR	2024	AREA	W8
	Begin Date	7/1/2023	CATEGORY	D	
	End Date	6/30/2024			
ANTICIPATED INCOME			%		
Calculation of anticipated net income			(Tax Rate)		
Real Property	(X)	3.2000	=	\$343,969	

Amounts that are to be used for real property, personal property and motor vehicle/watercraft assessments, as well as tax rates, are derived from the county tax roll certification worksheets from the prior tax year (e.g., FY24 budget plans will use 2022 certification amounts). Assessment Data for Calendar Year 2023 won't be available until July-August 2023, so 2022 Assessment Data is used since it is the most current data at time of budget prep for FY24. If a county is required to complete a Budget Amendment later in the year and 2023 Assessments have been received, contact EBO for assistance with updating as the corrected revenues should be reflected with the Amended changes.

Note: The ACTUAL income collected for Fiscal Year 2024 will be based on 2023 Assessment. Due to timing, the taxes are billed and collected by the end of Calendar Year 2023 which falls in Fiscal Year 2024. Assessment values and rates which apply to your specific county will automatically populate in the file when your County is selected from the dropdown box. No information is needed, but please review and verify the Tax Rate percentages are accurate. If not, contact EBO.

2. ANTICIPATED DELINQUENCY

	(Property Assessment Subject to MV Rate)					
Total Gross Income	\$450,240.25		(-)	Anticipated Delinquency	5.00	= \$427,728

3% - 5% (blue arrow pointing to the 5.00 cell)

Delinquency refers to the estimated amount of taxes that will be unpaid after the payment due date. A delinquency rate of 5% has been pre-populated into the budget as anticipated amount of uncollected taxes and is deducted from available net income. *This rate can be adjusted by the county during the budget prep process. If changed, compare to historical actual data and recommend no less than 3%.*

3. COLLECTION

Subtotal Gross Income	\$427,728.24		(-)	Collection Tax	4.25	= Net Extension District Tax Funds \$409,550

Locked (blue arrow pointing to the 4.25 cell)

The County Sheriff's office receives a **4.25%** commission on all County property tax collected per KRS 134.119 Section 6, Paragraph A(2). Specific statutes govern the commission rate allowed on special taxing district collections. **A collection rate of 4.25% has been pre-populated into the budget form and the commission due to the Sheriff will be deducted from available net income. This amount DOES NOT need changed or updated.**

4. RECURRING INCOME

The source of income section of the budget compiles all available revenue sources to generate a total amount of anticipated funding that can be utilized to support estimated expenditures within the upcoming fiscal year; therefore, it is crucial to make sure that estimates are as accurate as possible. **NOTE: Gray Sections can not be changed as they are tied to formulas.**

a) Extension District Tax

Recurring Income		AMOUNT
Extension District Tax		\$409,550

This is the amount of income that is anticipated to be generated from taxes that are collected on behalf of Extension Services. This value will populate from the Net Income total calculated from the assessment data above; therefore, **no data needs manually entered here.**

b) Other Taxes - Extension District Taxes

Inventory In Transit	← Edit, if applicable →	\$5,200	← Enter \$ →
Franchise Taxes		\$7,800	

These are funds which are generated from other taxes collected on behalf of Extension Services such as Franchise Tax, Telecommunications, Coal Severance, Inventory in Transit, etc. It is important to note that these will vary by county; therefore, it will require changing the title to reflect the source of the tax. **If other extension district taxes are applicable to the county enter a title to describe the tax being collected. Then enter the estimated amount of revenue that will be received from the tax. NOTE: DO NOT budget for delinquent tax collection – Delinquent tax collection amounts are volatile and should not be included in the budget prep process.**

c) County General Fund

County General Fund	← Locked →	← Enter \$ →	\$0
City General Fund			\$0
Reimbursement & Refunds			\$0
Gifts & Endowments			\$0

NOTE: Cells that are colored **GRAY** are **locked**. They are locked as the information is tied to specific formulas. However, you may enter the balance in the Amount column. Some counties receive appropriation directly from the Fiscal Court or other sources. Most counties will not need to utilize these columns. **If applicable, enter the amount of your Fiscal Court appropriation or other incomes listed into Amount column on the right.**

d) User Defined

United Way	← Edit, if applicable →	\$2,500	← Enter \$ →
Fairground Rental		\$5,000	

These two categories are available to record revenue that is received from sources other than taxes and the Fiscal Court. Revenue sources listed here may include: the local school board, United Way, University of Kentucky Refunds, rental of facilities, etc. These sources will also vary by county; therefore, it will require changing the title to reflect the basis of the income. **If applicable, enter a title to describe the additional source of revenue. Then enter the estimated amount of revenue that will be received from that source.**

e) Interest

Interest	← Locked →	← Enter \$ →	\$0
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This category should reflect the amount of interest to be generated on funds held by the Extension District for the upcoming fiscal year. **Enter the amount of estimated interest in the plan.**

5. Carryover Reserves for Capital & Emergency Operating

Carryover Reserves for Capital & Emergency Operating				AMOUNT
Year End FY 23 Capital Improvement Fund				\$1,100,000
Year End FY 23 Capital Equipment Fund				\$800,000
Year End FY 23 Emergency Operational Reserve Fund				\$100,000
Year End FY 23 Anticipated Carryover Reserves On Hand				\$2,383,922
Total for Reserves for Emergency / Capital				\$4,383,922
Total Available Funds				\$4,793,472

The following details the different Carryover Reserve categories. To populate balances on the Budget Tab, the Carryover Calc Worksheet Tab must be completed. More information on completing the carryover is on Pages 14-16. All GREEN tabs are associated with submitting the Budget Plan Process in the file.

a. Capital Improvement Fund Reserves

Carryover Reserves for Capital & Emergency Operating				AMOUNT
Year End FY 23 Capital Improvement Fund	Locked. Complete Carryover Calc TAB			\$1,100,000

Capital Improvement Fund Reserves include any standby funds that are being held for specific Capital Improvement expenditures. This amount is derived from the FY23 approved budget or a more recent approved FY23 budget amendment if applicable. **The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY24 should be approved Ending balance from FY23 Reserves for Capital Improvement, LESS expenditures that have/will be paid within FY23. This should show budgeted Beginning Balance for FY24. The Carryover Reserves sections is locked on the budget tab and balances should be entered in the Carryover Calc Tab. Refer to the examples below for common scenarios:**

Example 1: A county approved \$300,000 in their FY23 budget Capital Improvements Fund Reserve; they **DID NOT** expend any funds on Capital Improvement projects in FY23; therefore, they will carry forward all \$300,000 in their FY24 budget plan under the Capital Improvements Fund.

Fiscal Year **2023** (2022-2023) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against -
Capital Improvements Fund	\$300,000

Fiscal Year **2024** (2023-2024) Budget Plan (Beginning Balance)


SOURCE OF INCOME	AMOUNT
Capital Imp Fund	\$300,000

Example 2: A county approved \$300,000 in their FY23 budget Capital Improvements Fund

Reserve; however, they budgeted to have their parking lot repaved at a cost of \$50,000. The repaving project was completed during FY23 and the \$50,000 expended. They will then carry forward only \$250,000 in their FY24 budget plan under the Capital Improvements Fund.

Fiscal Year **2023** (2022-2023) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against -
Capital Improvements Fund	\$300,000



Spent (\$50,000) during FY23 on a Board approved Capital Improvement Project to repave the parking lot.

Fiscal Year **2024** (2023-2024) Budget Plan (Beginning Balance)

SOURCE OF INCOME	AMOUNT
Capital Imp Fund	\$250,000

b. Equipment Fund Reserves



Equipment Fund Reserves include any standby funds that are being held for specific Equipment expenditures. This amount is derived from the FY23 approved budget or a more recent approved FY23 budget amendment if applicable. **The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY24 should be approved Ending balance from FY23 Reserves for Capital Equipment Fund Reserves, LESS expenditures that have/will be paid within FY23. This should show budgeted Beginning Balance for FY24. The Carryover Reserves sections is locked on the budget tab and balances should be entered in the Carryover Calc Tab. Refer to the examples below for common scenarios:**

Example 1: A county approved \$100,000 in their FY23 budget Equipment Fund Reserve; they **DID NOT** expend any funds on Equipment in FY23; therefore, they will carry forward all \$100,000 in their FY24 budget plan under the Capital Improvements Fund.

Fiscal Year **2023** (2022-2023) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against -
Equipment Fund	\$100,000


Fiscal Year **2024** (2023-2024) Budget Plan (Beginning Balance)

SOURCE OF INCOME	AMOUNT
Equipment Fund	\$100,000

Example 2: A county approved \$100,000 in their FY23 budget Equipment Fund Reserve; however, they budgeted to purchase a commercial grade stove valued at a cost of \$5,000. The stove was purchased and the \$5,000 expended during FY23. They will then carry forward only \$95,000 in their FY24 budget plan under the Equipment Fund.

Fiscal Year 2023 (2022-2023) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against -
Equipment Fund	\$100,000



Spent (\$5,000) during FY23 on the purchase of a commercial grade stove, which was approved by the Board

Fiscal Year 2024 (2023-2024) Budget Plan (Beginning Balance)

SOURCE OF INCOME	AMOUNT
Equipment Fund	\$95,000

c. Anticipated Carryover

Year End FY 23 Anticipated Carryover Reserves On Hand	Locked. Complete Carryover Calc TAB	\$2,383,922
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Anticipated Carryover of Reserves On Hand is the estimated balance of Reserve Funds **LESS** the Capital Improvement, Capital Equipment, and Emergency Operational Expense Funds that will exist on June 30th of the current fiscal year (FY23). This line will show the beginning balance of excess funds fiscal year (FY24). **Anticipated Carryover should EXCLUDE Emergency Reserve, Capital Improvement and Equipment Funds.**

A Carryover Worksheet tab has been added to the workbook for FY24 to assist in the calculation process. Please follow the instructions below for how to complete the information. **Once you complete the Carryover Calc Worksheet Tab an estimated carryover amount will automatically populate into the anticipated carryover cell on the budget plan.**

d. Emergency Operating Reserve

Year End FY 23 Emergency Operational Reserve Fund	Locked. Complete Carryover Calc TAB	\$339,500
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Reserve funds include any standby funds that act as a savings account to meet any future costs or financial obligations, especially those arising unexpectedly. This amount is derived from the FY23 approved budget (or a more recent approved FY23 budget amendment if applicable). **The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY24 should be approved Ending balance from FY23 Reserves for Emergency, LESS expenditures that have/will be paid within FY23. This should show budgeted Beginning Balance for FY24. The Carryover Reserves sections is locked on the budget tab and balances should be entered in the Carryover Calc Tab.** Refer to the examples below for common scenarios:

Example 1: A county approved \$339,500 in their FY23 budget Reserve; they **DID NOT** expend any funds from their Reserve in FY23; therefore, they will carry forward all \$339,500 into their FY24 budget plan under the Carryover Reserves for Capital & Emergency Operating. In order to display balance, enter balance in the Carryover Calc Tab.

Fiscal Year 2023 (2022-2023) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against -
Reserve	\$339,500

Fiscal Year 2024 (2023-2024) Budget Plan (Beginning Balance)

- Less: Reserve - FY 23 Emergency Operational Expense Reserves (Enter to populate on Budget Tab)	\$	339,500.00	g
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Example 2: A county approved \$339,500 in their FY23 budget Reserve; however, they had an unplanned maintenance expense that cost \$4,000 and resulted in the county having to utilize their reserve funds to cover the cost. The maintenance repair was completed during FY23 and the \$4,000 expended. They will then carry forward only \$335,500 in their FY24 budget plan under the Reserve. In order to display balance, enter balance in the Carryover Calc Tab.

Fiscal Year 2023 (2022-2023) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against -
Reserve	\$339,500



Spent (\$4,000) during FY23 on a maintenance project that was not originally budgeted. Reduce balance in the FY24 plan.

Fiscal Year 2024 (2023-2024) Budget Plan (Beginning Balance)

- Less: Reserve - FY 23 Capital Improvement Fund Reserve (Enter to populate on Budget Tab)	\$	335,500.00	g
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COMPLETING THE CARRYOVER CALC TAB

CARRYOVER WORKSHEET FOR BUDGET PREPARATION			
Cash Balance Of All EDB Accounts as of TODAY (Includes Savings, CDs, Money Market, etc.)	\$	4,378,922.08	a
+ Plus: Anticipated Remaining FY23 Revenue (Revenue Expected from TODAY to 6/30/23)	\$	20,000.00	b
- Less: Anticipated Remaining FY23 Expenditures (Expenses Expected from TODAY to 6/30/23)	\$	15,000.00	c
ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/23 (YE FY 2023 = Beginning Balance FY 2024)	\$	4,383,922.08	d
- Less: Reserve - FY 23 Capital Improvement Fund Reserve (Enter to populate on Budget Tab)	\$	1,100,000.00	e
- Less: Reserve - FY 23 Equipment Fund Reserves (Enter to populate on Budget Tab)	\$	800,000.00	f
- Less: Reserve - FY 23 Emergency Operational Expense Reserves (Enter to populate on Budget Tab)	\$	100,000.00	g
ESTIMATED CARRYOVER INTO FY24	\$	2,383,922.08	h

****Please Enter A, B, C and E, F, G as POSITIVE numbers. Letters correspond to screen shot and notes****

- a. Current Cash Balance of All EDB Accounts** – This amount can be determined by running a “Statement of Financial Position” Report in QuickBooks Online and finding the “**Total Bank Accounts**” on the report. Run Report Date as of “**Today.**”

Statement of Financial Position	
As of December 14, 2022	
	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11006 Savings - 4888	967,381.30
11007 Certificate of Deposit (Central Bank)	250,649.93
11008 Certificate of Deposit (Whitaker Bank)	260,123.64
11501 District Board Checking Account	2,900,767.21
11502 Utility Bank Account	0.00
Total Bank Accounts	\$4,378,922.08

Cash Balance Of All EDB Accounts as of TODAY (Includes Savings, CDs, Money Market, etc.)	\$	4,378,922.08
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- b. Anticipated Remaining FY23 Revenue** – This is the amount of revenue you anticipate receiving between the current time and the end of the fiscal year (June 30th). You should consider how much in remaining tax revenues, interest and other revenue streams you anticipate collecting. You can review Prior Year Actuals to reference large payments that may need to be factored in if they are normal recurring revenues.

+ Plus: Anticipated Remaining FY23 Revenue (Revenue Expected from TODAY to 6/30/23)	\$	20,000.00
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- c. **Anticipated Remaining FY23 Expenditures** - This is the amount of expenses you anticipate having between the current time and the end of the fiscal year (June 30th). You should consider how much in remaining utilities, potential travel, equipment expenses, building improvements, etc. that you expect to have. You can review Prior Year Actuals to reference large expenses that may need to be factored in this balance. Be sure not to include one-time expenditures such as Capital expenses, etc., that will not repeat.

- Less: Anticipated Remaining FY23 Expenditures (Expenses Expected from TODAY to 6/30/23)	\$	15,000.00
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- d. **Anticipated Balance OF All EDB Accounts On 6/30/23** - FY 23 Ending Balance/FY 24 Beginning Balance— **This number will populate automatically to the Budget Plan once you enter the information in Steps a,b,c above.**

ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/23 (YE FY 2023 = Beginning Balance FY 2024)	\$	4,383,922.08
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- e. **Capital Improvement Fund Reserves** – See Page 11-12 Section “a” Capital Improvement Fund Reserves. This balance should be final Year End FY23 balance. **This number will populate automatically to the Budget Plan tab once entered.**

- Less: Reserve - FY 23 Capital Improvement Fund Reserve (Enter to populate on Budget Tab)	\$	1,100,000.00
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- f. **Equipment Fund Reserves** – See Page 12-13, Section “b” Equipment Fund Reserves. This balance should be final Year End FY23 balance. **This number will populate automatically to the Budget Plan tab once entered.**

- Less: Reserve - FY 23 Equipment Fund Reserves (Enter to populate on Budget Tab)	\$	800,000.00
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- g. **Reserve** - See Page 13-14, Section “d” Emergency Operating Reserve. This balance should be final Year End FY23 balance. **This number will populate automatically to the Budget Plan tab once entered.**

- Less: Reserve - FY 23 Emergency Operational Expense Reserves (Enter to populate on Budget Tab)	\$	100,000.00
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- h. **Estimated Carryover into FY23** - See Page 13, Section “c” Anticipated Carryover - **This number will populate automatically to the Budget Plan once you enter the information in Steps e,f,g above.**

ESTIMATED CARRYOVER INTO FY24	\$	2,383,922.08
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Carryover Reserves for Capital & Emergency Operating		AMOUNT
Year End FY 23 Capital Improvement Fund		\$1,100,000
Year End FY 23 Capital Equipment Fund		\$800,000
Year End FY 23 Emergency Operational Reserve Fund		\$100,000
Year End FY 23 Anticipated Carryover Reserves On Hand		\$2,383,922
Total for Reserves for Emergency / Capital		\$4,383,922
Total Available Funds		\$4,793,472

Locked cells. Data pulls from Carryover Calc Tab

The total that will be automatically calculated at the bottom of the income section in cell G41 of the budget plan tab. Carryover Reserves represent the cumulative total of all funds that are available to meet the financial obligations that may occur within the upcoming fiscal year. The Total Available Funds includes all revenue that will be generated within the upcoming fiscal year as well as all available monies within reserve and capital accounts. This value will populate from the income information above; therefore, **no data needs manually entered here.**

ANTICIPATED EXPENDITURES

Anticipated Expenditures are estimated costs that have not been incurred yet but will be during the upcoming fiscal year. These estimates are often based on the historic average of a cost category, fixed amounts or categories in which there is a known increase in cost. Anticipated expenditures include costs such as salary and fringe costs, travel, professional improvement, base program support, additional county support costs and general office operation expenditures. The information below provides detailed instructions on how to input anticipated expenditures for budget planning purposes.

SALARY & BENEFIT AMOUNTS

The costs of all support staff salaries are to be budgeted and paid by the county, whereas the university and the county share the cost of the base agent's and third base agent salaries and benefits. Likewise, counties with more than three agents (4th & above) pay the entire salaries and benefits of such positions. Any unexpended salary funds due to vacancies in Support Staff, Third Base or 4th & Above Agent positions will be refunded to counties with Fiscal Year End Final Accounting.

For FY24, it is recommended that counties estimate a 2% merit increase as appropriate for 100% county paid staff (agents and support staff). Area Extension Directors will enter merit-based salary adjustments into the budget file before sending to the county fiscal contact. Salary information will be provided to the Regional Extension Director. This estimated merit % increase **DOES NOT** guarantee an increase. If salary adjustments are approved by the University, a salary increase scale will be provided. The scale is normally based on the annual performance merit rating and will be consistent across the state.

Employee reports with active employees and salary amounts will be provided to the Regional/Area Extension Directors for budget preparation purposes. The amounts provided should be used to complete the budget. If an exception to the provided rates is needed, please reach out to your Area Extension Director or Extension Business Operations to discuss.

Payroll Area	Funding Source	Job Title	0002-Last Name	0002-First Name	Annual Working	Person ID	! Wage		! Annual Salary Draft
					Hours		Draft	Draft	
Bi-weekly	County	Extension Assistant	May	Sally	1950	10030001	\$	16.74	\$ 32,638.64
Bi-weekly	County	Extension Assistant	Lee	James	1950	10043210	\$	13.08	\$ 25,507.95

The cost of benefits for county-paid agents, support staff and program assistants will continue to be a separately budgeted item. The cost varies from person-to-person depending upon which benefits an employee chooses. Guidelines for budgeting of these benefits are as follows:

- Counties pay the full benefits for all full-time county paid hourly staff. This will include such positions as county support staff, county paid program assistants, and building maintenance personnel. For budgeting purposes, these benefits will be budgeted at 50% of their annual salaries. This is based on our best estimate of anticipated benefit costs. Counties will be charged the actual benefit costs when accounts are reconciled at the end of the year.
- The budgeted amount for benefit costs of all third base agent and 4th and above agent positions will be 38% of their annual salary. Counties will be charged the actual benefit cost for third base agents, based on the new 2+ model cost share arrangement, and all of the benefit costs for 4th and above agents when accounts are reconciled at the end of the year.
- The budgeted amount for benefit costs for part-time (less than 80%) and temporary employees will be 9% (Workers Comp 1.35%, Medicare 1.45% and Social Security 6.2%). Counties will be charged the actual benefit costs when accounts are reconciled at the end of the year.
- **If a county needs the benefit rate changed for any employee above the standard rate, please contact Extension Business Operations.**
- If a vacancy occurs in any of the positions for which the county contributed benefit money, the University will refund the unused portion.
- This arrangement will be reviewed each year.

1. SALARY: FULL-TIME SUPPORT STAFF, PARTIAL BENEFIT SUPPORT

a. Support Personnel (Benefit Rate 48%)

The information entered in this portion of the budget should be for **full-time county funded employees**. Note: Benefit amounts and total salaries are calculated automatically by formulas.

Using the employee report provided, enter in the Personnel ID for support staff (**DO NOT ENTER NAMES OR INITIALS**), hourly pay rate and the number hours worked per week (weekly hours are calculated by dividing annual working hours by 52. Example $1950/52=37.5$ hours per week).

Payroll Area	Funding Source	Job Title	0002-Last Name	0002-First Name	Annual Working Hours	Person ID	Wage Draft	Annual Salary Draft
Bi-weekly	County	Extension Assistant	May	Sally	1950	10030001	16.74	\$ 32,638.64
Bi-weekly	County	Extension Assistant	Lee	James	1950	10043210	13.08	\$ 25,507.95

	Person ID	Hrly Rate	Hrs/Week	Salary	Benefits	Amount
Support Personnel at benefit Rate of 50%						
Support Staff	10030001	16.74	37.5	\$32,643	\$16,322	\$48,965
Support Staff	10043210	13.08	37.5	\$25,506	\$12,753	\$38,259

Hours / 52

b. Support Part-Time/Temp Personnel (Benefit Rate 9%)

The information entered in this portion of the budget should be for **part-time and temporary employees who are funded by the county**. Note: Benefit amounts and total salaries are calculated automatically by formulas.

Using the employee report provided, enter in the Personnel ID for support staff (**DO NOT ENTER NAMES OR INITIALS**), hourly pay rate and the number hours worked per week (weekly hours are calculated by dividing annual working hours by 52. Example $1040/52=20$ hours per week).

Payroll Area	Funding Source	Job Title	0002-Last Name	0002-First Name	Annual Working Hours	Person ID	Wage Draft	Annual Salary Draft
Bi-weekly	County	Extension Custodian	Jones	Sam	1040	12312340	12.60	\$ 13,104.00

	Person ID	Hrly Rate	Hrs/Week	Salary	Benefits	Amount
Support Part-Time/Temp Personnel at benefit Rate of 9%						
Support Staff	1231340	12.60	20	\$13,104	\$1,179	\$14,283

Hours / 52

2. SALARY: PROFESSIONAL STAFF

a. County Contribution

Groups (A-E) have been established that determine county contribution amounts. Counties have been grouped using a combination of six statistically relevant factors which include: 1) District tax revenue, 2) County staffing levels, 3) Population, 4) Property assessment values, 5) Housing vacancy rate and 6) Employment change. County contributions have not increased for FY24.

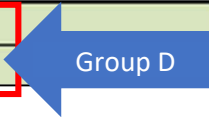
In Group E, Three Agent counties that move to 2 Agent counties after July 1, 2018, will contribute 2/3 of the county contribution amount for Group E (\$46,000). Counties that were previously designated as 2 Agent counties will contribute \$10,000, with the expectation that over time their contribution will reach 2/3 of the Group E County Contribution (\$46,000).

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

The appropriate County Contribution rate that applies to your specific county will automatically populate based on the County selected; therefore, **NO INFORMATION NEEDS ENTERED.**

The below section is located in the Salary: Professional Staff – Base Agents section of Budget Tab.

County Contribution	
County Contribution (see budget manual for info)	\$81,300



For counties who have moved to the new 2+ agent model that was introduced in fiscal year 2022, 1/3 of the county contribution amount will be applied toward the county owed portion for the third base agent position. For those counties who have not yet moved to the new 2+ agent model the county contribution amount will continue to apply toward the cost of base agents.

Below is a breakdown of all current County Groups and individual County rankings for reference.

County Groups				
Group A	Group B	Group C	Group D	Group E
Boone	Breathitt	Barren	Adair	Anderson
Boyd	Daviess	Bourbon	Allen	Ballard
Boyle	Floyd	Breckinridge	Bath	Carlisle
Bullitt	Franklin	Carter	Bell	Casey
Campbell	Grayson	Graves	Bracken	Crittenden
Christian	Harlan	Greenup	Butler	Cumberland
Clark	Hopkins	Harrison	Caldwell	Edmonson
Fayette	Jessamine	Henry	Calloway	Elliott
Grant	Letcher	Jefferson	Carroll	Fleming
Hardin	Logan	Knott	Clay	Fulton
Henderson	Mercer	Knox	Clinton	Green
Kenton	Montgomery	Lawrence	Estill	Hancock
Laurel	Pendleton	Lincoln	Gallatin	Hart
Madison	Pulaski	Livingston	Garrard	Hickman
McCracken	Shelby	Marion	Johnson	Jackson
Oldham	Taylor	Marshall	Larue	Lee
Pike	Warren	Mason	Leslie	McCreary
Scott	Washington	Meade	Lewis	McLean
	Wayne	Metcalfe	Lyon	Menifee
	Whitley	Morgan	Magoffin	Nicholas
		Nelson	Martin	Owsley
		Spencer	Monroe	Powell
		Union	Muhlenberg	Robertson
		Webster	Ohio	Rockcastle
		Woodford	Owen	Rowan
			Perry	Todd
			Russell	Trigg
			Simpson	Trimble
				Wolfe

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

b. Third Base Agent Position (2+ Funding Model) (Benefit Rate 36%)

Payroll Area	Funding Source	Job Title	0002-Last Name	0002-First Name	Annual Working Hours	Person ID	Wage Draft	Annual Salary Draft
Monthly	100% 3rd	Agriculture Extension Agent Cou	Melon	Walter	2080	12121212	\$ 3,991.67	\$ 47,900.00

Example - Third Agent

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 36%)				
Position	Person ID	Salary	Benefits	Cost To County in Addition to County Contribution
Third Agent	12121212	\$47,900	\$17,244	\$31,530
N/A				
Third Agent				
Third Agent Shared				
	Subtotal - Third Agent	\$20,179	\$11,351	

1. Select from the dropdown box and choose whether the Third Agent Position is shared or not. If the position is not shared, then select "Third Agent" (regardless of whether it is a 100% or 80% position). If the position does not exist in your staffing model, select "N/A."
2. Using the employee report provided, enter in the Personnel ID for the Third Agent (**DO NOT ENTER THE NAME OR INITIALS**) and annual salary amount.
3. The formulas will automatically calculate and represent the additional cost to the County for Third Base Agent on the 2+ Funding Model (Row 94). This is the cost in addition to the base county contribution balance.

Example - Third Agent Shared

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 36%)					
Position	Person ID	Salary	Benefits	Cost To County in Addition to County Contribution	
Third Agent Shared	12121212	\$50,000	\$18,000		\$0
N/A					
Third Agent					
Third Agent Shared					
	Subtotal - Third Agent	\$0	\$0		
				Difference between Your Cost and County Contribution Minimum	Cost To County in Addition to County Contribution
% 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		
50%	\$68,000	\$54,400	\$27,200	\$100	\$100
Enter Above	Subtotal - Shared Third Agent		\$64	\$36	

1. Enter employee data like above, but select “Third Agent Shared” if applicable.
2. Enter your county’s split of the share with another county. Example, if your county shares salaries 50/50 or equally with another county you would enter 50%. See UK Admin/EBO if you have further questions regarding shared structure.
3. The additional Cost for your county will automatically calculate as highlighted above (Row 97).

Note: Benefit amounts and total salaries, less the UK Cost Share of 10% and 1/3 of the County Contribution are deducted from the additional total cost reflected.

c. Agent Positions - 4th and Up (Benefit Rate 36%)

Payroll Area	Funding Source	Job Title	0002-Last Name	0002-First Name	Annual Working Hours	Person ID	Wage Draft	Annual Salary Draft
Monthly	Fourth and Above	Agriculture Extension Agent Cou	Schmoe	Joe	2080	10023412	3,368.95	\$ 40,427.50

4th and Up Base Agent Positions (3+ Funding Model) (@ Benefit Rate of 36%)				
Position	Person ID	Salary	Benefits	Amount
4th Agent Salaries (3+ Agent Model) <i>One Agent Person ID Per Line</i>	10023412	\$40,428	\$14,554	\$54,982
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
Other Salaries & Benefits (@ Benefit Rate of 9% & 36%)				
Student Intern	Intern (2)	\$13,200	\$1,188	\$14,388
Facilitator Stipend	123568	\$3,500	\$1,260	\$4,760
	Subtotal - 4th Agent / Other	\$57,128	\$17,002	\$74,130

Using the employee report provided, enter in the Personnel ID for Fourth and Above Agents (**DO NOT ENTER NAMES OR INITIALS**) and annual salary amount.

Note: 4th and Up (3+ Funding Model) positions are 100% funded by the county. These agents’ information will populate at 100% Cost to County for their Salaries and Benefits and calculated automatically by formulas.

d. Other Benefits Rate

Student Intern (Benefit Rate 9%)

Student Interns can earn approximately \$2,200 per month, therefore the total cost for a 12-week intern is approximately \$6,600 (benefits are calculated automatically within the budget worksheet). As a reminder intern employment spans two fiscal years for final accounting purposes.

Enter the number of Interns you plan to fund as well as the amount for each intern at a rate of \$6,600 each. If you have multiple be sure to multiply the \$6,600 by the number of total interns. The below example shows cost for 2 Interns.

NOTE: The \$6,600 in the budget plan accounts 3 months of summer intern, due to the timing of Fiscal Year End (06/30). It is possible a county will need to budget 1 intern over 2 Fiscal Years because of this. Ex: FY 2023 Budgets 1 intern. \$6,600 covers May-July 2023 expenses. However, an intern may end up working June-August. In FY 2024 a county will want to consider to budget \$6,600 again for the same intern.

	Other Salaries & Benefits (@ Benefit Rate of 9% & 36%)			
Student Intern	Intern (2)	\$13,200	\$1,188	\$14,388

Annotations: "2 Interns" points to the quantity field; "2 x \$6,600" points to the total amount field.

Facilitator Stipend (Benefit Rate 36%)

For those counties which currently have a designated facilitator the stipend amount which they receive will be entered into this category. With the administrative structure change throughout Cooperative Extension, and subsequent shift in roles and responsibilities, the facilitator stipend for FY24 will be \$3,500. Updated facilitator contractors will be signed effective July 1, 2023 which reflect the \$3,500 stipend amount.

Facilitator Stipend	123568	\$3,500	\$1,260	\$4,760
	Subtotal - 4th Agent / Other	\$57,128	\$7,002	\$74,130

Annotations: "Person ID" points to the ID field; "\$3,500 each" points to the amount field.

Travel & Professional Improvement

3. TRAVEL

Reimbursement of all UK employee travel expenses must be processed through the University of Kentucky travel reimbursement process and adhere to the University of Kentucky Reimbursement of Travel Expenses Policies and Procedures. Consider the current FEDERAL personal car mileage rate reimbursement amount of **65.5 cents effective January 1, 2023** when estimating travel budgets for the year. Policies and Procedures related to travel can be found at the following location: <https://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-5-1.pdf>.

If you need additional assistance regarding Expense Reports and Concur travel, please reach out to your Business Officer for your Region for guidance. They can then assist in following up with Ryan Martin with UK CAFE Extension Business Office for all Travel Related questions.

Enter in the name of the employee as well as the amount in which has been budgeted for travel. It is required that equity exist among positions when constructing travel budgets (Agents, Assistants, Support Staff, Interns, etc).

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 Locked

WHITE Cells Can be EDITED

Match Persons with Position. List ALL employees with Travel AND/OR Prof Improvement budgets.

If position has NO Travel, BUT will have Prof Improvement budget, list person in Travel

4. PROFESSIONAL IMPROVEMENT

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	\$4,500
Base Agent/4H	0	
Third Base Agent	Will Levis	\$4,500
Agent (4th+)	Anthony Davis	\$4,500
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/OR Prof Improvement budgets in the TRAVEL Section.

\$3,500 + \$1,000

Up to \$1,500

County Extension budgets may include identifiable funds for Extension agents’ professional improvement. Funds thus identified may be established only if all other needs of the county Extension program are met in the budgeting process (travel, rent, support staff salary and additional agent salary, etc.). Use of such funds will be restricted to dues for Extension Professional Associations, expenditures for state and national Extension Professional Associations of agents, State Extension Professional Associations of support staff and program assistant associations. These funds are only to be used for dues (KEA4-H, KAEECA, KAEFCS, NAE4-HYDP, CES, ESP, GSD), travel, subsistence, and registration fees for involvement in approved professional meetings and activities.

Professional Improvement Funds **cannot** be used to pay for tuition of courses offered as college credit. Rotary, Kiwanis or other professional, civic or association dues are not to be paid using professional improvement funds. Counties may decide to purchase “Office Memberships” to local civic organizations.

Professional improvement funds may be up to but not more than \$3,500 per agent per year. Support staff or program assistants may also receive professional improvement funds (up to \$1,500 is suggested). Additionally, **counties may allocate up to \$1,000 additional Professional Improvement Funds to be used for participating in state and national Epsilon Sigma Phi professional meetings.**

Funds budgeted for one year cannot be carried over to the next year to increase the agent’s total amount over the annual guideline. Funds expended must follow the current state expenses reimbursement guidelines for travel, meals, lodging, etc.

Enter in the name of the employee as well as the amount in which has been budgeted for professional improvement. It is required that equity exist among positions when constructing professional improvement budget (Agents, Assistants, Support Staff, etc.)

5. UK OPERATING EXPENSES

The UK Operating Expenses category combines items such as software licenses and updates, converged fees, and computer support by the District Extension Information Technology Coordinators (DEITC). The amount of the UK Operating Expenses will be reviewed annually to determine whether any adjustments are needed. The basic staffing patterns covered by this contribution are two agents and one support staff or three agents and one support staff.

- The cost for a **Two Agent County** (2 agents & 1 support staff) this year will be \$2,500
- The cost for a **Three Agent County** (3 agents & 1 support staff) this year will be \$2,850.

Three agent counties include those counties who have moved to the 2+ agent model.

From the dropdown box, please select the cost associated with a 2-agent (\$2,500) or 3-agent (\$2,850) county.

	Staff Model	# Employees	Amount
Number of Professional Staff	3 Agent	4	\$2,850
Additional Operational Costs (per person > 20%)	2 Agent	2	\$1,480
	3 Agent		
	Subtotal	6	\$4,330

There is a per-person UK Operating Expense for additional agents, support staff, and program assistants beyond the four abovementioned positions (three agents and one support staff). 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%). The additional cost per person (additional professional or support staff) this year will be \$740. Below example shows 2 for \$1,480 (\$740 x 2).

Please enter in the number of additional staff who will have UK Operating costs associated with them. **Remember this will be for 4th and Up Agents PLUS county funded support staff in addition to the one position that is funded within the program support associated with the base agents.**

	Staff Model	# Employees	Amount
Number of Professional Staff	3 Agent	4	\$2,850
Additional Operational Costs (per person > 20%)		2	\$1,480
	Subto	6	\$4,330

Note: A blue arrow points from the 'Subto' label to the '2' in the '# Employees' column of the 'Additional Operational Costs' row, with the text '\$740 x 2' written inside the arrow.

Optional County Support Costs:

Optional County Support Costs will include the amount which a county estimates spending for the purchase of publications or other items ordered from Agricultural Communication Services (Ag Comm) or supplies from UK Stores. *Does not include Postage*

Optional County Support Costs:			
UK Publications/Order Entry/Other			\$500
	Subtotal		\$500

6. OFFICE OPERATION EXPENSES

Operating costs are expenses associated with the general maintenance and administration of the organization on a day-to-day basis. The total operating cost for an entity includes expenses related to operating as well as those expenses that can be classified as overhead costs. Often office operation expenses can be determined by looking at historical averages of cost categories and using that as an estimation of expenses that may exist in the upcoming fiscal year. **Office Operation categories align with the standardized Chart of Accounts utilized within QuickBooks Online.**

KRS 65A.010 defines public funds as any funds derived from a tax, fee, assessment or charge by a special purpose governmental entity such as Extension District Boards. During the budgeting process please remember that because the revenue received within Extension offices are public funds there are items which are unallowable and should not be budgeted for or purchased during the course of the year. Please see the below list for guidance:

Use of Public Funds

Unallowable uses of public funds include:

- Alcoholic beverages;
- Beverages for employees, including coffee, bottled or filtered water, etc. An exception to this would be providing water for outdoor work crew and at public meetings;
- Donations, in accordance with Kentucky Constitution Section 177. An exception of this would be surplus property procedure expenditures;
- Employee parties, including retirement receptions;
- Employee recognition/retirement gifts. An exception would be an inexpensive plaque with no resale value;
- Flowers;
- Holiday cards;
- Holiday decorations;
- Kitchen appliances for employee use, except for those installed as a permanent fixture of the building; and
- Paper products, utensils, and dishes for employee use.

Descriptions for the types of items that may be budgeted in each office operation category have been provided below. **Enter the amount budgeted for each office operation category.**

CONTRACTED SERVICES

OFFICE OPERATION EXPENSES:	
	Amount
53001 - Advertising and Printing	\$5,000
53002 - Professional Services	\$25,000
53003 - Maintenance and Repairs	\$6,000
53004 - Rents and Leases	\$1,200
53005 - Insurance and Bonds	\$2,600
53006 - Other Contracts	\$7,000
53007 - Equipment Repair	\$2,000
53008 - Vehicle Insurance	\$2,000
53009 - Vehicle Maintenance & Repair	\$500
53100 - Utilities	\$18,000
Contracted Services	\$69,300 Subtotal of Contracted Services

a. Advertising and Printing

Expenses related to advertising fees as well as any expenses incurred for the printing of physically printed media materials.

b. Professional Services

These expenses include services provided by professionals to a Cooperative Extension Office, such as legal services, consulting services, etc. Professional services are occupations in the service sector that typically require specialized training in which the individuals often hold professional degrees and licenses.

c. Maintenance and Repairs

Maintenance and repairs should include processes that increase the utility of the building and grounds through the regular servicing of capital assets and areas inside or around a building. Maintenance and repair activities include keeping spaces, structures and infrastructure in proper operating condition in a routine, scheduled, or anticipated fashion to prevent failure and/or degradation.

d. Rents and Leases

This expense category is meant to record the anticipated amount that an Extension Service plans to spend related to either renting or leasing the building in which they are housed.

e. Insurance and Bonds

This category is designated for bond fees for individuals other than the Extension District Board Treasurer.

f. Other Contracted Services

Contract labor usually involves a company hiring an outside party to execute the labor for a project. Contractors usually operate under a specific contract and invoice for work completed. This category will include any other contracted services which are not specified elsewhere in office operation cost categories.

g. Equipment Repair

Equipment repair involves any process used to keep a business’s equipment in reliable working order. It may include routine upkeep as well as corrective repair work. Equipment may include mechanical assets, tools and computer systems. The resources needed to keep it all in good repair will vary by type.

h. Vehicle Insurance

Vehicle Insurance refers to the costs that will be incurred in the given fiscal year by an Extension Service to cover insurance on any owned vehicles. These amounts can be acquired from the policy provider on request.

i. Vehicle Maintenance and Repair

Vehicle Maintenance and Repair refers to the costs associated with regular service and repair of automobiles that will help prolong their life.

j. Utilities

Utility costs includes expenses for electricity, gas, other heating and cooking fuels, water, sewer, telephone (landline) and internet.

MATERIALS AND SUPPLIES

54001 - Marketing & Special Programs				\$7,000			
54002 - Supplies & Services				\$5,000			
54004 - Postage and Shipping				\$3,000			
54005 - Publications				\$0			
54006 - Janitorial Supplies				\$3,000			
54007 - Other Materials and Supplies				\$5,000			
54100 - Program Support (Agents)				\$30,000			
54100 - Program Support (Assistants)				\$14,000			
54198 - Program Support (COUNTY - Supported NEP)				\$0			
Materials & Supplies							\$67,000 Subtotal of Materials & Supplies

k. Marketing and Special Programs

This expense category is associated with how much an Extension Service plans to budget to spend toward marketing efforts, additional special programs and/or subsequent costs related to those programs which enhance their county’s effort. If the funds budgeted here are broken down between specific additional programs you may wish to work with your Area Extension Director and/or Extension Business Operations to create appropriate sub-account categories within your accounting system for FY24.

Each County Extension Council is encouraged to appoint a marketing committee to design marketing items and a detailed budget breakdown should be developed by the marketing committee for these funds. The University has many approved promotional item vendors that can be found by logging onto the protected site <https://purchasing.uky.edu/promotional-items>.

l. Supplies and Services

Supplies are office property other than equipment and includes things such as office supplies (i.e., software, pens/pencils, paper, other general office supplies, etc.). This expense category also includes shared and other general supply categories.

m. Postage and Shipping

Expenses classified in this category should reflect how much a county anticipates spending regarding all postage, UPS and/or other freight charges. This category also includes bulk mail costs since effective July 1, 2020 bulk mail/penalty mail was no longer centrally supported. Estimations can often best be determined by looking at historical averages from prior fiscal years.

n. Publications

This line is associated with the anticipated costs related to the publishing of an article or other type of field/program related publication or printed notice. This category can also be used for costs associated with the printing of brochures and program materials.

o. Janitorial Supplies

Janitorial supplies include items used to clean such as brooms, vacuums, mops, buckets, gloves, wipes, trash bags and trash cans along with other equipment, tools, and chemical products. This category would also include any COVID-19 related personal protective equipment such as masks, gloves, sanitizer, etc.

p. Other Materials and Supplies

Any expenses related to materials and supplies not specifically outlined in another category can be budgeted here.

q. Program Support (Agents)

Many county Extension budgets include funds for program enhancement costs incurred by Agents. All program areas should have allotted equal amounts of funds for these purposes. Extension agents should prepare an annual budget for the allocation of these funds (***See Program Support Budgets section***).

r. Program Support (Assistants)

Additionally, Extension budgets often include funds for program enhancement costs incurred by Assistants. Assistants across various program areas should have allotted equal amounts of funds for these purposes. Assistants should prepare an annual budget for the allocation of these funds. (***See Program Support Budgets section***).

s. Program Support (County Supported NEP)

The Kentucky Nutrition Education Program (KYNEP) encompass two separate USDA programs: The Expanded Food and Nutrition Education Program (EFNEP), and the Supplemental Nutrition Assistance Program (SNAP-Ed). Both programs are administered by the University of Kentucky Cooperative Extension Service. This area would include assistant program support related to SNAP and EFNEP if a county so chooses to incorporate funding for such. NOTE: This is the amount of funding that will be paid by the county (and not reimbursed by other sources). (See Program Support Budgets section).

ADMINISTRATION

55001 - Dues and Subscriptions				\$2,000			
58001 - Court Judgements				\$0			
59002 - Audit				\$9,000			
59003 - Board Expense							
59004 - Bookkeeping Expense				\$5,000			
59005 - Cell Phones				\$3,000			
59006 - DLG Fees				\$800			
59007 - Late Fees				\$0			
59008 - Card Fees				\$1,000			
59009 - Bank Fees				\$50			
59010 - Building Insurance				\$3,000			
59011 - Excess Insurance				\$1,000			
59012 - Facility Rental				\$500			
59013 - Storage Rental				\$500			
59014 - Treasurer's Bond				\$0			
59015 - Volunteer Management/Background Checks				\$900			
59016 - Sales Tax Paid				\$0			
59017 - ADA Needs				\$0			
Administration							\$26,750 Subtotal of Administration

t. Dues and Subscriptions

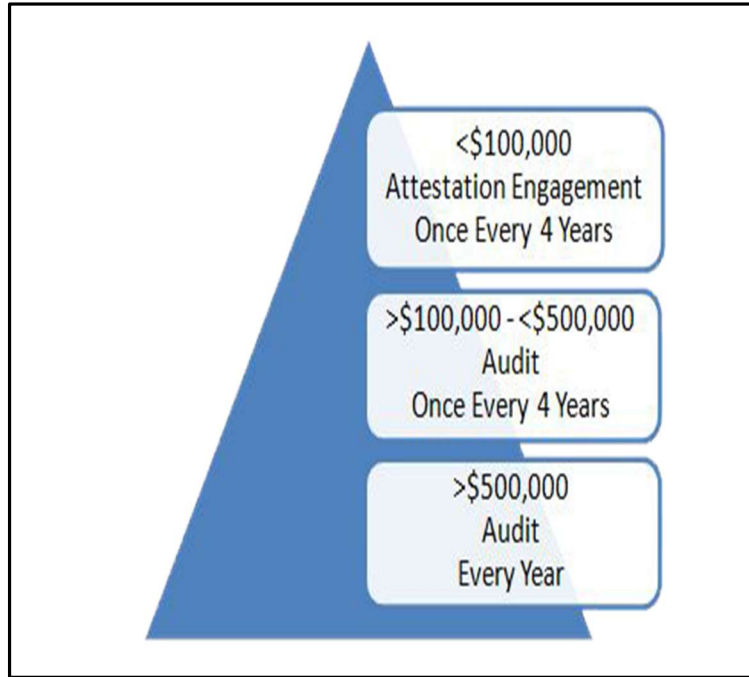
Expenses related to publication and other type of subscription services (can be both digital and print). This category also includes membership dues for civic, service and professional trade organizations (those not budgeted under Professional Improvement).

u. Court Judgments

This expense category is for any payments that a county may be required to make based on the decision in a lawsuit.

v. Audit

These expenses are related to the audit/attestation engagement requirement per statute that relates to Special Purpose Governmental Entities (SPGE). [KRS 65A.030](#) establishes the audit reporting requirements for SPGEs with a three-tier system (See Associated Chart). This system is defined by an SPGE's total annual revenues or expenses. These guidelines should help determine if a county should include an estimated expense for Audit costs within their budget plan. Entities with less than \$100,000, or greater than \$100,000 but less than \$500,000, may choose when to



start their four-year cycle. When an entity submits their first audit/attestation engagement, they officially start their four-year clock to submit their next audit/attestation. This meets the minimum standards set forth by the law. An entity has 12 months to complete the audit/attestation process. Once the audit/attestation has been received from the CPA, the district has two weeks to submit the audit to the Department for Local Government (DLG).

w. Board Expense

This category should be for expenditures related to how much an Extension District Board estimates in spending related to items/supplies/etc. needed in the performance of their duties as a Board.

x. Bookkeeping Expense

Extension Services may opt to acquire outside bookkeeping services. The expense associated with that service should be accounted for in this category line.

y. Cell Phones

This expense category is where Extension services record the estimate of how much they plan to spend annually in cell phone reimbursement expenses for agents and other staff.

z. DLG Fees

KRS 65A requires that all SPGEs register annually with the Department for Local Government and pay an annual registration fee. This category is to be used to record the expense associated with the DLG registration fee.

aa. Late Fees

Outstanding liabilities should be paid promptly by all Extension offices and late fees should be avoided; therefore, **DO NOT BUDGET ANY EXPENSES IN THIS CATEGORY.**

bb. Card Fees

Expenses recorded here would include Credit card annual fees that your credit card provider automatically charges to your account to allow you to keep the card account open, etc.

cc. Bank Fees

Bank fees refers to any charges imposed by financial institutions on their personal and business customers for account set-up, maintenance, and minor transactional services. These fees may be charged on a one-time or ongoing basis.

dd. Building Insurance

A type of insurance coverage for physical damage or loss to property and its contents. If the building in which an entity operates is owned, the policy will likely cover both the building and its personal property, but if the building is rented, it may only cover the personal property. These amounts can be acquired from the policy provider on request.

ee. Excess Insurance

This category is designated for insurance related expenses beyond the categories designated for vehicle and building insurance. Expenses could include additional insurance policy to cover special events, etc.

ff. Facility Rental

Expenditures in this category refer to the anticipated costs for renting office or other facility spaces for project implementation. These spaces will typically be located off-site from the organization's main facility in space not owned or already rented by the Extension Service.

gg. Storage Rental

Expenditures in this category should include any anticipated expenses related to the renting of a storage facility within the course of the fiscal year by the Extension Service.

hh. Treasurer's Bond

A Treasurer surety bond is a type of public official surety bond required of the person holding the treasurer office. Treasurer surety bonds help guarantee the public that the treasurer will honestly and faithfully perform the duties of their elected or appointed office.

ii. Volunteer Management/Background Checks

Amounts budgeted in this category can be used to fund expenditures related to background checks which are required of volunteers engaged in Cooperative Extension Programs and volunteer certifications.

jj. Sales Tax Paid

Purchases made by county Extension Offices should fall under the Extension District Board Tax Exemption Certificate and paying sales tax on purchases should be avoided or reimbursed if paid inadvertently; therefore, **DO NOT BUDGET ANY EXPENSES IN THIS CATEGORY.**

kk. ADA Needs

Expenses which help to make sure an Extension Service is complying with the Americans with Disabilities Act (ADA). The ADA is a civil rights law that prohibits discrimination against individuals with disabilities in all areas of public life, including jobs, schools, transportation, and all public and private places that are open to the general public.

CAPITAL OUTLAY

NOTE: Counties should **BUDGET ONLY Capital Improvement and Capital Equipment expenditures that are PLANNED to be spent in the upcoming Fiscal Year.** It is acceptable to increase the budget lines if you anticipate unforeseen expenses in a respective area during this fiscal year. However, please keep these budget lines reasonable since several metrics can impact the budget and amendment process. A good practice is to review the last three years of capital outlay expenditures and know where your average actual spend has been finalized for each budget line. Be sure to exempt any anomaly or one-off purchases that may skew the average. If your county’s financial situation is challenging and requires a different budget strategy, please reach out to your AED and EBO office for further guidance.

61101 - Equipment (Purchase/Lease/Rent)				\$15,000				
61201 - Vehicle Purchase/Lease/Rent				\$80,000				
61301 - Land Purchase				\$125,000				
61302 - Land Improvement				\$10,000				
61401 - Building Construction				\$250,000				
61402 - Building Improvement				\$8,000				
61403 - Furniture and Fixtures				\$25,000				
61601 - Other Capital Outlay				\$0				
Capital Outlay								\$513,000 Subtotal of Capital Outlay

ll. Equipment (Purchase/Lease/Rent)

In general, equipment refers to anything that is necessary to run your business and will retain its value over time, including: appliances, printers & copiers. Even smaller things like desks, phone systems, etc. often qualify as equipment. While there isn’t necessarily a specific cost requirement, you **SHOULD NOT** include smaller recurring costs on dispensable items like pens, printer paper, small tools, misc. supplies, etc. Those items should be included under the “Supplies and Services” office operation category. A good practice is equipment purchases + **\$1,000 dollars each** and **useful life of 5 years or longer** each would qualify as a capital equipment purchase. If your financial situation does not allow for that then reach out to AED and EBO office for further guidance. *

mm. Vehicle (Purchase/Lease/Rent)

Expenses classified in this category should be related to what an Extension Service plans to expend in a given fiscal year on the purchase of a vehicle, lease costs for a vehicle, or even planned costs associated with rental of a specific vehicle from a private rental company or other entity in which they have negotiated vehicle rental.

nn. Land Purchase

Record any expenses related to the purchase of land.

oo. Land Improvement

Land improvements are enhancements to a plot of land to make the land more usable. Expenses related to land improvement could include things such as adding fill dirt, excavation work to level or clear property, etc.

pp. Building Construction

Building construction should include expenses related to the costs associated with building additions or construction of completely new structures. Expenses can include labor, materials and overhead costs.

qq. Building Improvement

Building improvements are major repairs or renovations to a building that increase the future potential of the building. Examples of building improvements include major repairs, renovations, or additions such as the addition of a new wing or a new air conditioning system. Improvements should have a useful life greater than one year and meet the dollar amount set forth in an individual county's capitalization threshold (**typically \$5,000+**). The capitalization threshold should be verified with the county treasurer/auditor/etc.

rr. Furniture and Fixtures

Furniture and fixtures are larger items of movable equipment that are used to furnish an office. Examples are bookcases, chairs, desks, filing cabinets, and tables. This is a commonly used fixed asset classification that is categorized as a long-term asset on an organization's balance sheet

ss. Other Capital Outlay

Other capital outlay should be used for larger items of equipment or improvements that are not able to be classified in one of the more specific capital outlay categories listed above.

DEBT SERVICE

tt. Principal Payments

The amount of a payment made on a loan that goes toward the original amount of the loan that is owed.

uu. Interest Payments

The amount of a payment made on a loan that is applied to the interest rate that a lender has charged the borrower.

7. TOTAL OPERATING EXPENSE

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" and change color to **RED** (see below example). If expenditures do not exceed anticipated current year recurring revenue (e.g. tax revenues), then the message will state "Budget **Does Not Exceed** Recurring Revenue".

This feature will allow counties to know that in order to fund all anticipated expenditures in the budget plan additional reserve/carryover funds will have to be utilized. **As a reminder, if Reserve Funds are to be utilized because budgeted expenditures exceed Recurring Revenues, it must be approved by the Extension District Board and documented in meeting minutes.**

TOTAL ALL OPERATING EXPENSES:	\$1,292,075								
BUDGET EXCEEDS RECURRING REVENUE									
B (W) (\$4,248)									

RESERVE FOR EMERGENCY

Reserve funds are established to meet unexpected future costs or financial obligations that may occur as well as anticipated future expenditures, such as major repairs and improvements. Reserve funds play an important role in the budget process since they allow an organization to cover unexpected expenses without having to access their general operating funds. Reserve funds are typically kept in a highly liquid account such as a savings account.

a. Capital - Improvements Fund

The reserve Capital Improvement Fund allows the county to set aside money for future construction projects and major purchases, much like a savings account. The fund cannot be established and/or be spent without board approval.

RESERVE FOR EMERGENCY:		(Cannot be charged against - takes Board action to transfer into another line item)							
Year End - FY 24 Capital Improvements Fund									
								\$500,000	
Year End - FY 24 Capital Equipment Fund								\$50,000	
Year End - FY 24 Emergency Operating Reserve								\$1,095,958	
TOTAL - ALL RESERVES									\$1,645,958
Total Extension Budget									\$2,938,033
Total Extension Budget - Unallocated Funds									\$0

b. Capital - Equipment Fund

The reserve Equipment Fund allows the county to set aside money for the future acquisition, repair, renovation, or improvement of equipment, much like a savings account. The fund cannot be established and/or be spent without board approval.

RESERVE FOR EMERGENCY:		(Cannot be charged against - takes Board action to transfer into another line item)							
Year End - FY 24 Capital Improvements Fund									
								\$500,000	
Year End - FY 24 Capital Equipment Fund								\$50,000	
Year End - FY 24 Emergency Operating Reserve								\$1,095,958	
TOTAL - ALL RESERVES									\$1,645,958
Total Extension Budget									\$2,938,033
Total Extension Budget - Unallocated Funds									\$0

c. Emergency Operating Reserve

Operating Reserve refers to money that can be accessed to cover unexpected costs or shortfalls in Recurring Revenue should the need arise. Ideally, a county should maintain six (6) months to twelve (12) months' worth of expenses in its reserve fund. **No more than a year's worth of expenses should be kept here.** The fund cannot be established and be spent without board approval.

The example below shows Emergency Operating Reserve balance of \$1,095,958 is less than the 12-month Total Operating Expenses (\$1,292,075) AND more than 6 months (\$646,038). This can indicate proper funding and a safe reserve in an emergency.

TOTAL ALL OPERATING EXPENSES:				\$1,292,075
RESERVE FOR EMERGENCY: (Cannot be charged against - takes Board action to transfer into another line item)				
Year End - FY 24 Capital Improvements Fund		\$500,000		
Year End - FY 24 Capital Equipment Fund		\$50,000		
Year End - FY 24 Emergency Operating Reserve		\$1,095,958		
		TOTAL - ALL RESERVES		\$1,645,958
	Total Extension Budget			\$2,938,033
	Total Extension Budget - Unallocated Funds			\$0

PROGRAM SUPPORT BUDGETS

Program support funds should be equally appropriated for each agent. Program support funds may also be appropriated for program assistants. Agents should develop a budget for use of program support funds, present it to the county Extension Council and Extension District Board during the formation of the county budget and present it to the Area Director along with the budget information.

Program support funds may be used for program expansion such as supplies for demonstrations and equipment used to expand a program. Examples might include purchase of “packaged” programs for use in the county, visuals, digital cameras, videos, reference books, etc.

A reminder that only up to 20% of Program Support Funds should be budgeted to cover expenses related to food for program participants.

Agent or Program Assistant Name	All PS Budgets - Summary All Budgets	
Program Area(s)	All	
Program Support Items	Budgeted \$	Program to be Supp
Demonstration Supplies		
	\$5,500.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$5,500	Subtotal - Demonstration Supplies
Equipment - (i.e. GPS, soil probe, pressure canner tester)		
	\$3,500.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$3,500	Subtotal - Equipment
Reference Materials - (books, magazines, special software, DVD's)		
	\$4,000.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$4,000	Subtotal - Reference Materials
Teaching Aides - List		
	\$1,000.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$500	Subtotal - Teaching Aides
Other		
	\$500.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$500	Subtotal - Other
Total - Program Support Budget	\$14,500.00	

PROGRAM SUPPORT FUNDS BUDGET - 1	
2024	
10YR CAPITAL & RSRV (04.30.23)	MEMO-EDB
SCHEDULE OF DISBURS	MENTS
PROG SUPPORT BUDGETS - ALL	BUDGET A MEND

All PS Budgets Summary page

EDB Representative signs 1 packet

All budgets prepared on 1 tab (Summary, Budget #1, Budget #2, etc.)

Must Match Total PS Budget

Extension Board Representative _____

Date Submitted _____

Program support funds should **NOT** be used to replace funds needed by program councils (i.e. 4- H, Extension Homemakers, Agriculture Advancement Council). Program Councils should have an annual budget and internal audit of funds.

Program support funds should **NOT** be used for expenses that benefit an individual such as a camp scholarship **but CAN** be used for leader training materials and leader workshop expenses. If an individual leader receives funds for training, it would be expected that the leader repays with volunteer time spent in the county program or refund any expense money received.

Program support funds should **NOT** be used for salaries, payments, bonuses, or gifts to individuals, whether an employee, volunteer, or client.

REMINDER: PROGRAM SUPPORT BUDGETS ARE REQUIRED TO BE SUBMITTED WITH YOUR BUDGET DRAFT TO YOUR APPROPRIATE AREA EXTENSION DIRECTOR AND EXTENSION BUSINESS OPERATIONS ANALYST FOR REVIEW.

COMPLETING THE PROGRAM SUPPORT BUDGETS

The sum of individual Program Support budgets **MUST** total the amount that has been budgeted for Agent Program Support, Assistant Program Support and County Supported SNAP-Ed Expenses for the given fiscal year. The individual tabs have been consolidated to 1 tab. The first GRAY budget is a summary of all budgets. Scroll down on the tab to get to the individual budgets. Once entered, the balances will summarize on the summary at the top. **Please refer to the example below of how to complete the appropriate program support budgets for the given budget scenario.**

a. Agent Program Support budgets

Example 1: A county has 4 agents (3 base agents and 1 fourth and above position). In the current budget plan, the county has included \$12,000 in program support funding to be distributed evenly among those 4 agents. Therefore, each agent will receive \$3,000 in program support for the upcoming fiscal year.

54100 - Program Support (Agents)	\$12,000
54100 - Program Support (Assistants)	\$2,000
54198 - Program Support (COUNTY - Supported NEP)	\$500
Materials & Supplies	

Each agent will then complete an individual program support budget that outlines the way in which they anticipate spending the \$3,000 that has been allocated for their use in the upcoming fiscal year.

PROGRAM SUPPORT FUNDS BUDGET 2020-2021	PROGRAM SUPPORT FUNDS BUDGET 2020-2021	PROGRAM SUPPORT FUNDS BUDGET 2020-2021	PROGRAM SUPPORT FUNDS BUDGET 2020-2021																																																																																																				
<table border="1"> <tr><td>Agent or Program Assistant Name</td><td>John Doe</td></tr> <tr><td>Program Area(s)</td><td>ANR</td></tr> <tr><td>Program Support Items</td><td>\$ Budgeted</td><td>Program to be Supported</td></tr> <tr><td>Demonstration Supplies</td><td>\$1,300.00</td><td>ANR Programs</td></tr> <tr><td>Equipment</td><td>\$2,200.00</td><td>ANR Programs</td></tr> <tr><td>Reference Materials</td><td>\$500.00</td><td>ANR Programs</td></tr> <tr><td>Teaching Aides - list</td><td></td><td></td></tr> <tr><td>Other - list</td><td></td><td></td></tr> <tr><td>Total Program Support Budget</td><td>\$3,000.00</td><td></td></tr> </table>	Agent or Program Assistant Name	John Doe	Program Area(s)	ANR	Program Support Items	\$ Budgeted	Program to be Supported	Demonstration Supplies	\$1,300.00	ANR Programs	Equipment	\$2,200.00	ANR Programs	Reference Materials	\$500.00	ANR Programs	Teaching Aides - list			Other - list			Total Program Support Budget	\$3,000.00		<table border="1"> <tr><td>Agent or Program Assistant Name</td><td>Jane Smith</td></tr> <tr><td>Program Area(s)</td><td>4H</td></tr> <tr><td>Program Support Items</td><td>\$ Budgeted</td><td>Program to be Supported</td></tr> <tr><td>Demonstration Supplies</td><td>\$100.00</td><td>Various Clubs</td></tr> <tr><td>Equipment</td><td>\$1,900.00</td><td>Various Clubs</td></tr> <tr><td>Reference Materials</td><td>\$500.00</td><td>Various Clubs</td></tr> <tr><td>Teaching Aides - list</td><td></td><td></td></tr> <tr><td>Other - list</td><td></td><td></td></tr> <tr><td>Total Program Support Budget</td><td>\$3,000.00</td><td></td></tr> </table>	Agent or Program Assistant Name	Jane Smith	Program Area(s)	4H	Program Support Items	\$ Budgeted	Program to be Supported	Demonstration Supplies	\$100.00	Various Clubs	Equipment	\$1,900.00	Various Clubs	Reference Materials	\$500.00	Various Clubs	Teaching Aides - list			Other - list			Total Program Support Budget	\$3,000.00		<table border="1"> <tr><td>Agent or Program Assistant Name</td><td>Suzy Cue</td></tr> <tr><td>Program Area(s)</td><td>FCS</td></tr> <tr><td>Program Support Items</td><td>\$ Budgeted</td><td>Program to be Supported</td></tr> <tr><td>Demonstration Supplies</td><td>\$1,000.00</td><td>Classical & Farm's Market</td></tr> <tr><td>Equipment</td><td>\$2,000.00</td><td>Various Clubs</td></tr> <tr><td>Reference Materials</td><td>\$500.00</td><td>Food Preparation Classes</td></tr> <tr><td>Teaching Aides - list</td><td></td><td></td></tr> <tr><td>Other - list</td><td></td><td></td></tr> <tr><td>Total Program Support Budget</td><td>\$3,000.00</td><td></td></tr> </table>	Agent or Program Assistant Name	Suzy Cue	Program Area(s)	FCS	Program Support Items	\$ Budgeted	Program to be Supported	Demonstration Supplies	\$1,000.00	Classical & Farm's Market	Equipment	\$2,000.00	Various Clubs	Reference Materials	\$500.00	Food Preparation Classes	Teaching Aides - list			Other - list			Total Program Support Budget	\$3,000.00		<table border="1"> <tr><td>Agent or Program Assistant Name</td><td>Joe Schmoie</td></tr> <tr><td>Program Area(s)</td><td>HORT</td></tr> <tr><td>Program Support Items</td><td>\$ Budgeted</td><td>Program to be Supported</td></tr> <tr><td>Demonstration Supplies</td><td>\$1,200.00</td><td>Community Programs</td></tr> <tr><td>Equipment</td><td>\$1,400.00</td><td>HORT Programs</td></tr> <tr><td>Reference Materials</td><td>\$400.00</td><td>HORT Programs</td></tr> <tr><td>Teaching Aides - list</td><td></td><td></td></tr> <tr><td>Other - list</td><td></td><td></td></tr> <tr><td>Total Program Support Budget</td><td>\$3,000.00</td><td></td></tr> </table>	Agent or Program Assistant Name	Joe Schmoie	Program Area(s)	HORT	Program Support Items	\$ Budgeted	Program to be Supported	Demonstration Supplies	\$1,200.00	Community Programs	Equipment	\$1,400.00	HORT Programs	Reference Materials	\$400.00	HORT Programs	Teaching Aides - list			Other - list			Total Program Support Budget	\$3,000.00	
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Other - list																																																																																																							
Total Program Support Budget	\$3,000.00																																																																																																						

John Doe (ANR) = \$3,000

Jane Smith (4H) = \$3,000

Suzy Cue (FCS) = \$3,000

Joe Schmoie (HORT) = \$3,000

b. Assistant Program Support Tabs

Example 1: A county has 2 program assistants. In the current budget plan, the county has included \$2,000 in program support funding to be distributed evenly among those 2 assistants. Therefore, each assistant will receive \$1,000 in program support for the upcoming fiscal year. Budgeted amounts of program support for NEP related Assistants should be accounted for here.

54100 - Program Support (Agents)	\$12,000
54100 - Program Support (Assistants)	\$2,000
54198 - Program Support (COUNTY - Supported NEP)	\$500
Materials & Supplies	

An individual program support budget that outlines the way in which the \$1,000 that has been allocated for each program assistant's use in the upcoming year will need to be completed.

PROGRAM SUPPORT FUNDS BUDGET 2020-2021		
Agent or Program Assistant Name Program Area(s)	2020-2021	
Agent or Program Assistant Name Sally May	2020-2021	
Program Area(s) SNAP		
Program Support Items	\$ Budgeted	Program to be Supported
Demonstration Supplies		
Cookbook Supplies	\$500.00	Cookbook Clubs
Other Cookbook Supplies	\$500.00	Other Classes
Equipment		
(i.e. GPS, test probe, pressure cooker, tender)		
Reference Materials (books, magazines, special software, DVD's)		
Cookbook Inspiration	\$200.00	
Teaching Aides - list		
Materials For Classroom Lessons	\$500.00	In-School & After-School Programs
Materials For After-School Lessons	\$500.00	In-School Programs
Other - list		
Total Program Support Budget	\$1,000.00	

PROGRAM SUPPORT FUNDS BUDGET 2020-2021		
Agent or Program Assistant Name Program Area(s)	2020-2021	
Agent or Program Assistant Name Virginia Thomas	2020-2021	
Program Area(s) SNAP		
Program Support Items	\$ Budgeted	Program to be Supported
Demonstration Supplies		
Plants/Seeds	\$500.00	Community Programs
Equipment		
(i.e. GPS, test probe, pressure cooker, tender)		
Miscellaneous Tools	\$500.00	SNAP Programs
Reference Materials (books, magazines, special software, DVD's)		
Teaching Aides - list		
Other - list		
Total Program Support Budget	\$1,000.00	

Sally May (4H Asst.) = \$1,000

Virginia Thomas (SNAP-Ed Asst.) = \$1,000

c. NEP Program Support Tab

Example 1: In the current budget plan, the county has included \$500 in program support funding to be used to supplement SNAP-Ed related food costs that **ARE NOT** covered and reimbursed by SNAP-Ed.

54100 - Program Support (Agents)	\$12,000
54100 - Program Support (Assistants)	\$2,000
54198 - Program Support (COUNTY - Supported NEP)	\$500
Materials & Supplies	

An individual program support budget that outlines the way in which the \$500 will be used in the upcoming year will need to be completed. Individual Program Support budgets for NEP Assistants should be reflected under 54100 & Not 54198.

PROGRAM SUPPORT FUNDS BUDGET 2020-2021		
Agent or Program Assistant Name Program Area(s)	2020-2021	
Agent or Program Assistant Name Sally May	2020-2021	
Program Area(s) SNAP		
Program Support Items	\$ Budgeted	Program to be Supported
Demonstration Supplies		
Food Products	\$500.00	SNAP-Ed Programs
Equipment		
(i.e. GPS, test probe, pressure cooker, tender)		
Demonstration Equipment	\$200.00	SNAP-Ed Programs
Reference Materials (books, magazines, special software, DVD's)		
Teaching Aides - list		
Other - list		
Total Program Support Budget	\$1,000.00	

NEP Expenses Not Reimbursable by State = \$500

10 YEAR RESERVE & CAPITAL PLAN

The 10-Year Financial Plan is used to forecast a budget agenda for **ALL RESERVE FUNDS** will be spent by project over the course of the next 10 years. The Fiscal Year in which preparing you are preparing budget for should have the current year capital funds spend accounted for in the Capital Outlay portion on the Budget Plan tab.

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	
Operating Reserves	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	
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	
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
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
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
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
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	
Signature (District Board Representative)											
Date Submitted											

All Extension District Boards must develop written plans for the expenditure of **ALL** reserve funds; therefore, this plan provides a way to allocate resources in conjunction with the organization's long-term goals and plans. The plan should include input from the County Extension Council. Plans for large equipment, capital expenses (buildings, property, additions, etc.) and emergency operating plans are to be included in the plan and must be recorded in the minutes of the District Board and copies sent to the Area Director. An updated plan is to be submitted each year with county budgets.

A. OPERATING RESERVE

Operating Reserve refers to money that can be accessed to cover unexpected costs or shortfalls in revenue should the need arise in the Fiscal Year. 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. **Absolutely no more than a year's worth of expenses should be kept here.** The amount of reserve funds allocated for Operating Emergency Reserves is automatically populated into the following fiscal year of the 10-year plan; therefore, **NO INFORMATION NEEDS ENTERED FOR THIS CATEGORY.** Below shows we anticipate Emergency Reserve balance of \$1,095,958 at Year End FY24.

DESCRIPTION	FISCAL YEAR 2024
Operating Reserves	AMOUNT
Year End FY23 - Operating Emergency Reserves - FY 2024 = Beginning Balance FY 2024	\$ 1,400,206
Year End FY24 - Net Operating Impact to Reserves - B(W)	\$ (304,248)
Year End FY24 - Estimated Operating Emergency Reserves = Ending Balance FY 2024	\$ 1,095,958
Year End FY24 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2025	\$ 1,645,958

B. CAPITAL IMPROVEMENT RESERVE

The Capital Improvement Reserve is money which is set aside for future construction projects and major purchases. The total amount of funds to be allocated across various projects over future years and is derived from the anticipated Fiscal Year End balance from the Budget Plan.

CAPITAL IMPROVEMENT RESERVE PLAN	Future Capital Improvement Budgeted Dollars					
	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	\$ 500,000					

A short description of each of the capital improvement projects that plan to be completed over the course of the next 10 Fiscal Years will need to be entered under the "Description" fields. (There are lines provided for up to ten project descriptions, should you need additional lines please reach out to Extension Business Operations.)

Next, determine in which of the upcoming 10 fiscal years the project is going to be tentatively planned for. Under that year, please fill in the amount of funds which will be allocated for that specific project. (e.g. Purchase Land – 123 Extension Street, Planned for Fiscal Year 2029, Estimated Cost \$400,000 & Extension Office Expansion Planned for Fiscal Year 2026, Estimated Cost of \$200,000)

CAPITAL IMPROVEMENT RESERVE PLAN	Future Capital Improvement Budgeted Dollars						
	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL	MATH CHECK
DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT		
Purchase Land - 123 Extension Street	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000.00	\$ (100,000)
Extension Office Expansion	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000.00	

FY 2034		
AMOUNT	TOTAL	MATH CHECK
\$ -	\$ 400,000.00	\$ (100,000)
\$ -	\$ 200,000.00	
\$ -	\$ -	

On the right side of the excel page a **“Math Check”** has been provided as an aide to verify that the total amount of funds which have been designated for Capital Improvement projects have been allocated across the projects listed. In this example we allocated \$600,000, but only designated \$500,000 for Capital improvement Funds on the Budget Plan tab, so we are over budget \$100,000. **The math check will need to EQUAL ZERO to signify you are balanced. IF you are NOT balanced, update the file to make sure you are balanced.**

Review your Budget Plan and update your designated balance for Capital Improvement Funds if applicable.

CAPITAL IMPROVEMENT RESERVE PLAN		\$ 600,000						
	FISCAL YEAR	2025	2026	2027	2028	2029	TOTAL	MATH CHECK
DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT		
Purchase Land - 123 Extension Street	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000.00	\$ 400,000.00	\$ -
Extension Office Expansion	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -

Update on “Reserve for Emergency” section on the Budget Plan tab

Math Check = \$0

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board action to transfer into another fund)	
Year End - FY 24 Capital Improvements Fund	\$600,000	
Year End - FY 24 Capital Equipment Fund	\$50,000	
Year End - FY 24 Emergency Operating Reserve	\$995,958	
TOTAL - ALL RESERVES	\$1,645,958	

Change designated amount

C. EQUIPMENT FUND RESERVE

The Equipment Fund Reserve is money which is set aside for the future acquisition, repair, renovation or improvement of equipment, much like a savings account.

EQUIPMENT FUND RESERVE PLAN	\$ 50,000		
	FISCAL YEAR	2025	FY 2027
DESCRIPTION	AMOUNT	AMOUNT	AMOUNT

Future Capital Equipment Budgeted Dollars

Future Years

A short description of each of the equipment improvement projects that plan to be completed over the course of the next 10 Fiscal Years will need to be entered under the “Description” fields. (There are lines provided for up to ten project descriptions, should you need additional lines please reach out to Extension Business Operations.)

Next determine in which of the upcoming 10 fiscal years the project is going to be tentatively planned for. Under that year, please fill in the amount of funds which will be allocated to that particular project. (e.g. Cured Ham Structure, Planned for Fiscal Year 2025, Estimated Cost \$24,000, Lawn Mower, Planned for Fiscal Year 2026, Estimated Cost \$10,000, Computer Equipment, Estimated Cost of \$8,000, Planned for every 2 years (FY25 & FY27) to keep systems updated and current).

EQUIPMENT FUND RESERVE PLAN		\$ 50,000			
DESCRIPTION	FISCAL YEAR	FY	FY	TOTAL	MATH CHECK
	2025	2026	2027		
	AMOUNT	AMOUNT	AMOUNT		
Cured Ham Structure	\$ 24,000	\$ -	\$ -	\$ 24,000.00	\$ -
Lawn Mower - Zero Turn	\$ -	\$ 10,000	\$ -	\$ 10,000.00	
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000	\$ 16,000.00	

FY		
2027		
AMOUNT	TOTAL	MATH CHECK
\$ -	\$ 24,000.00	\$ -
\$ -	\$ 10,000.00	
\$ 8,000	\$ 16,000.00	

On the right side of the excel page a “Math Check” has been provided as an aide to verify that the total amount of funds which have been designated for Capital Equipment projects have been allocated across the projects listed.

In this example we allocated \$50,000 and designated \$50,000 for Capital Equipment Funds on the Budget Plan tab, so we have correctly allocated our budget over future years. **The math check will need to EQUAL ZERO to signify you are balanced. IF you are NOT balanced, update the Budget Plan tab file to balance.**

D. CASH FLOW FOR RESERVE FUNDS

Managing Cash Flow with Capital Improvement and Equipment Funds is an important responsibility and one that needs to be factored in the 10 Year Reserve & Capital Budget Plan. The Net Operating Impact to Reserve row indicates what the anticipated loss or surplus will be for that year.

Example #1 We anticipate an average Surplus to our Reserves of \$30,000 per year from FY 2025 – FY 2028. Remember that the Surplus is essentially the Anticipated Carryover balance from the prior Fiscal Year, so when FY 2025 ends we anticipate a carryover of \$30k and should be entered in the “Net Operating Impact to Reserves” for FY 2026 Reserves & Capital Plan Budget (See “1A” Below). The Beginning Balance for FY 2025 for ALL Reserves is \$1,645,958 (\$995,958 Emergency Reserves + \$600,000 Capital Improvements + \$50,000 Capital Equipment. See “1B” Below). FY 2025, the county will purchase Cured Ham Structure for \$24,000 and a Lawn Mower for \$8,000 for total spend of \$32,000 FY 2025 (See “1C” Below). Total planned expenditures are within the designated budget amounts for Capital Improvement and Capital Equipment. At Fiscal Year End FY 2025, we will subtract the \$32,000 from the Beginning Balance of \$1,645,958 leaving a Total Reserve Balance of \$1,613,958. This also represents the Cash Flow at the end of the fiscal year after capital purchases (See “1D”).

DESCRIPTION	FISCAL YEAR 2024	FY 2026	FY 2027	FY 2028	FY 2029	
Operating Reserves	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Year End FY23 - Operating Emergency Reserves - FY 2024 = Beginning Balance FY 2024	\$ 1,400,206	\$ 1,613,958	\$ 1,433,958	\$ 1,455,958	\$ 1,485,958	
Year End FY24 - Net Operating Impact to Reserves - B(W)	\$ (404,248)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	1A
Year End FY24 - Estimated Operating Emergency Reserves = Ending Balance FY 2024	\$ 995,958					
Year End FY24 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2025	\$ 1,645,958	\$ 1,645,958	\$ 1,463,958	\$ 1,485,958	\$ 1,515,958	1B
CAPITAL IMPROVEMENT RESERVE PLAN						
	\$ 600,000					
DESCRIPTION	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Purchase Land - 123 Extension Street	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000.00
Extension Office Expansion	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000.00
EQUIPMENT FUND RESERVE PLAN						
	\$ 50,000					
DESCRIPTION	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Cured Ham Structure	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00
Lawn Mower - Zero Turn	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000.00
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ 16,000.00
TOTAL RESERVE FUNDS REMAINING	\$ 1,613,958	\$ 1,433,958	\$ 1,455,958	\$ 1,485,958	\$ 1,115,958	1D

A new tool added to the 10yr plan helps identify that a county has Emergency Operated Reserves funded with at least 6 months worth of operating expenditures. The \$646,038 shown below is exactly half of the county Total All Operating Expenses (\$1,292,075) from the Budget Plan and represents that number. **Note:** Large Capital Budgets for current Fiscal Year Budget Plan may skew this number.

COUNTY COOPERATIVE EXTENSION SERVICE - 10-YEAR RESERVE PLAN						
COUNTY	2024 FISCAL YEAR				C1 AREA	
RESERVE 10-YEAR FINANCIAL PLAN						
MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE	\$ 646,038				MINIMUM RECOMMENDED	\$ (250,080)
DESCRIPTION	FISCAL YEAR 2024	FY 2026	FY 2027	FY 2028	FY 2029	
Operating Reserves	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Year End FY23 - Operating Emergency Reserves - FY 2024 = Beginning Balance FY 2024	\$ 1,400,206	\$ 613,958	\$ 633,958	\$ 655,958	\$ 485,958	
Year End FY24 - Net Operating Impact to Reserves - B(W)	\$ (1,004,248)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Year End FY24 - Estimated Operating Emergency Reserves = Ending Balance FY 2024	\$ 395,958					
Year End FY24 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2025	\$ 1,645,958	\$ 643,958	\$ 663,958	\$ 685,958	\$ 515,958	

Example #2 The Beginning Balance for FY 2025 for ALL Reserves is \$1,645,958 (However ONLY \$395,958 Emergency Reserves + \$1,000,000 Capital Improvements + \$50,000 Capital Equipment (**See “2A” Below**). FY 2025, the county will purchase Land – 456 Extension Street for \$1,000,000, Cured Ham Structure for \$24,000 and a Lawn Mower for \$8,000 for total spend of \$1,032,000 (**See “2B” Below**). Total planned expenditures are within the designated budget amounts for Capital Improvement and Capital Equipment. At Fiscal Year End FY 2025, we will subtract the \$1,032,000 from the Beginning Balance of \$1,645,958 leaving Total Reserve Funds Remaining Balance of \$613,958. This also represents the Cash Flow at the end of the fiscal year after capital purchases. Because the Total Fiscal Year End Reserves balance is LESS than the Minimum Recommended Emergency Operating Reserve of \$646,038 the balance turns red to notify the user of potential cash flow issues (**See “2C” Below**).

RESERVE 10-YEAR FINANCIAL PLAN						
MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE	\$ 646,038					MINIMUM RECOMMENDED \$ (250,080)
DESCRIPTION	FISCAL YEAR 2024 AMOUNT	FY 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	
Operating Reserves						
Year End FY23 - Operating Emergency Reserves - FY 2024 = Beginning Balance FY 2024	\$ 1,400,206	\$ 613,958	\$ 633,958	\$ 655,958	\$ 485,958	
Year End FY24 - Net Operating Impact to Reserves - B(W)	\$ (1,004,248)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
Year End FY24 - Estimated Operating Emergency Reserves = Ending Balance FY 2024	\$ 395,958					
Year End FY24 - Operating Emergency Reserves & Capital Funds = Beginning Balance FY 2025	\$ 1,645,958	\$ 643,958	\$ 663,958	\$ 685,958	\$ 515,958	
CAPITAL IMPROVEMENT RESERVE PLAN						
	\$ 1,000,000					
DESCRIPTION	FISCAL YEAR 2025 AMOUNT	FY 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	TOTAL
Purchase Land - 456 Extension Street	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00
Extension Office Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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						
	\$ 250,000					
DESCRIPTION	FISCAL YEAR 2025 AMOUNT	FY 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	TOTAL
Cured Ham Structure	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00
Lawn Mower - Zero Turn	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000.00
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ 16,000.00
School Bus - 50 passenger	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000.00
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVE FUNDS REMAINING	\$ 613,958					

2C points to the difference between the Minimum Recommended Emergency Operating Reserve (\$646,038) and the Total Reserve Funds Remaining (\$613,958).

2A points to the Ending Balance FY 2024 of \$395,958.

2B = \$1,032,000 planned Capital spend FY25 points to the total planned expenditures for FY 2025.

2C = \$613,958 < \$646,038. Potential Cash Flow Issues and Emergency Reserve Minimum Underfunded

SCHEDULE OF DISBURSEMENTS (SOD)

The Schedule of Disbursements provides a breakdown, based on the budget plan, of how much a county is required to contribute to the University of Kentucky for their portion of personnel and operational costs each fiscal year. Values within this tab populate automatically from data that is entered in the budget plan form.

Once the data is entered into the budget plan you will select the correct number of installment payments from the dropdown menu. This should reflect either an annual payment (1 payment), semi-annual payment (2 payments) or quarterly payment (4 payments) for the county.

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	<input type="text"/> Extension District
Support Staff Salaries	\$ 226,365.00		
Support Staff Benefits	\$ 108,656.00		
Base Agent Compensation	\$ 117,900.00		
Third Base Agent Additional Cost	\$ -		
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	<input type="text"/> 4 installment
SUBMITTED BY			

GRAY cells and County Name are LOCKED.

Choose installment plan option.

Please verify which installment plan the county wishes to adhere to for the fiscal year. **ANY VARIATION FROM THE SELECTED NUMBER OF INSTALLMENT PAYMENTS WILL RESULT IN THE NEED FOR AN**

AMENDED SCHEDULE OF DISBURSEMENTS TO BE COMPLETED.

The county should remember that these payments **ARE NOT** invoiced and that they are responsible for making sure that they are remitting those payments by the required due date. Payments are due on the following schedule:

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

The voucher page automatically generates vouchers that should be remitted with each payment submitted to the University of Kentucky based on a county's chosen payment schedule. **SUBMIT THE ASSOCIATED VOUCHER WITH EACH SCHEDULED PAYMENT TO THE UNIVERSITY OF KENTUCKY.**

Payments should be sent to the following address:


University of Kentucky – Extension Business Operations

**N-106 Ag Science Center North
1100 S Limestone
Lexington, KY 40546**

Note: In certain situations, adjustments may need to be made on the Schedule of Disbursements form. If this seems apparent for a county's situation, please contact your EBO officer for assistance.

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>		

MEMORANDUM OF AGREEMENT (MOA)

 <p>University of Kentucky College of Agriculture, Food and Environment Cooperative Extension Service</p>	<p>MEMORANDUM OF AGREEMENT</p>
<p>MEMORANDUM OF AGREEMENT University of Kentucky Cooperative Extension Service and County Extension District Board, COOPERATOR</p>	
<p>The County 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 County, for the period of one year from July 1, 2023 through June 30, 2024.</p>	
<p>The COUNTY and UNIVERSITY mutually agree:</p>	
<p>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.</p>	
<p>2. All Extension personnel are members of the staff of the UNIVERSITY, and are subject to the UNIVERSITY'S policies and procedures. The selection, appointment and supervision of the Extension personnel, the determination of salary and the implementation of the Extension program shall be the responsibility of the Director of the Cooperative Extension Service of the UNIVERSITY.</p>	
<p>3. The Extension program shall be funded jointly by the COUNTY and the UNIVERSITY.</p>	
<p>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.</p>	
<p>The COUNTY agrees:</p>	
<p>1. To provide equipment and maintain an adequate Extension office.</p>	
<p>2. To provide funding for agents and support staff (secretaries, program assistants, etc.) as needed to conduct the Extension program and to maintain the county's full allocation of funding throughout the tenure of the individuals hired to fill the approved positions.</p>	
<p>3. To appropriate a total of \$ <u>1,292,075</u> , (the sum of 3.g., 3.h.) as its share of the cost of providing an Extension Program in the county; said funds to be disbursed as follows:</p>	
<p>a. \$ <u>4,830</u> 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 and support with information technology</p>	
<p>b. \$ <u>332,784</u> to be paid to the UNIVERSITY as the county's contribution to agent compensation.</p>	
<p>c. \$ <u>-</u> to be paid to the UNIVERSITY as the county's additional share of the cost of a third base agent (salary and benefits).</p>	
<p>d. \$ <u>335,021</u> 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.)</p>	
<p>e. \$ <u>71,000</u> for travel, subsistence and professional improvement of Extension staff in carrying out the county Extension program.</p>	
<p>f. \$ <u>548,440</u> to provide, equipment, maintain and operate the county Extension office (rent or mortgage payment, utilities, insurance, equipment, supplies, etc.)</p>	
<p>g. \$ <u>619,440</u> (the sum of 3.e. and 3.f.) to be appropriated and spent in the county in support of the county Extension program.</p>	
<p>h. \$ <u>672,635</u> (the sum of 3.a., 3.b., 3.c., & 3.d.) to be transmitted to the:</p>	

A Memorandum of Agreement (MOA) is a written document describing a cooperative relationship between two parties (in this case the County Extension District Board and the University of Kentucky) wishing to work together on a project or to meet an agreed upon objective.

A MOA serves as a legal document and describes the terms and details of the partnership agreement. The purpose of the MOA is to indicate good will on the part of both parties and to help them keep track of what they've agreed on. The agreement also helps to clarify the relationship between two organizations, and to make clear which services each is responsible for providing.

MEMO-EDB

The Memorandum of Agreement can be accessed on the Memo-EDB tab information automatically populates into the form from the data entered on the Budget Plan tab. **Therefore, no data will need manually entered for the MOA.** The MOA provides a breakdown of the costs that are the responsibility of the county and those which are the responsibility of the University.

There is some instances counties have special situations (i.e., counties that have income from other sources such as United Way). This form is essentially a contract between the county Extension Office and that funding source. **This form will ONLY NEED COMPLETED IF you maintain an agreement with an outside funding entity and does not apply to everyone. In those special circumstances, please reach out to the Extension Business Office and AED for assistance to obtain a custom MOA worksheet.**

BUDGET AMENDMENTS

A Budget Amendment is the mechanism used to revise the working budget to reflect changes that occur throughout the fiscal year. Budget amendments should be completed when there are plans to expend more than was anticipated in the original budget or spending needs to shift among categories [\(Per KRS 68.280\)](#). Options for amending the budget include **Budget Revisions & Line Item Transfers**.

If you have questions about whether a change requires a budget amendment or line item transfer to be completed, please reach out to your Area Director and Extension Business Operations.

1. BUDGET REVISION

A Budget Revision is a mechanism used to alter the working budget. An approved budget revision is required for a Cooperative Extension Service to **EXCEED** the current approved budget.

- **DOES increase overall spending** above the original budget.
- Requires **approval by the Board AND a new updated signed Budget Plan and MOA** to be completed and routed.
- Changes **MUST be reported on DLG Budget Summary Form**.

Examples of when budget revisions would be necessary may include the following:

1. *Expending receipts above and beyond what you had originally budgeted.*
2. *Purchasing a vehicle using reserve funds you had not originally planned to use.*
3. *Receiving additional revenue that you wish to use to fund a program that you had not originally planned.*

Budget Revision Example:

Your EDB has already finalized and signed the original budget plan for the year, but changes have occurred since the plan was created:

- The HVAC unit used to cool and heat the Cooperative Extension Office has unexpectedly quit working and needs replaced. The EDB did not budget for this type of Capital Improvement Expense in the budget.
- Bids have been received from three different companies. The bid that is awarded estimates the cost of replacement at \$8,000.
- The Extension District Board votes to use a portion of the \$300,000 obligated for Capital Improvement Funds to pay for the new HVAC system.

61401 - Building Construction	\$250,000		
61402 - Building Improvement	\$16,000		
61403 - Furniture and Fixtures	\$25,000		
61601 - Other Capital Outlay	\$0		
Capital Outlay		\$521,000	Subtotal of Capit
62100 - Principal Payments			
62300 - Interest Payments			
Debt Service		\$0	Subtotal of Debt
TOTAL Office Operation Expenses		\$556,440	
TOTAL ALL OPERATING EXPENSES:		\$1,300,075	
RESERVE FOR EMERGENCY: (Cannot be charged against - takes Board action to transfer into another line item)			
Year End - FY 24 Capital Improvements Fund	\$992,000		
Year End - FY 24 Capital Equipment Fund	\$250,000		
Year End - FY 24 Emergency Operating Reserve	\$395,958		
TOTAL - ALL RESERVES		\$1,637,958	

INCREASED Building Improvement \$8,000

Overall Spending INCREASED

DECREASED Capital Improvements Fund Reserve \$8,000

2. LINE-ITEM TRANSFERS

Line-Item Transfers provide counties flexibility within their budgets by allowing them to submit a request to move money from a specific line into another line or program.

- **DOES NOT increase overall spending** above the original budget.
- Requires **approval by the Board and a signed amended budget plan but**
- **DOES NOT require a new MOA to be routed.**
- Changes **MUST be reported on DLG Budget Summary Form.**

Examples of when line-item transfers would be necessary may include the following:

- 1. When an agent expends more in travel than was initially budgeted for them, the EDB must reallocate budget funds from travel designated for a vacant position to fund the overage.*
- 2. Due to COVID-19, staff was approved to receive cell phone stipends for the fiscal year; however, this has pushed the category over budget. The EDB decide to reallocate budget funds from supplies and services since it is under budget for the year to fund the increase in cell phones.*

Line-Item Transfer Example:

Your EDB has already finalized and signed the original budget plan for the year, but changes have occurred since the plan was created:

- The board has planned to purchase a new vehicle; however, they realize that the vehicle insurance will increase by \$500 more yearly than they had budgeted.
- The Office currently rents a storage facility in their town; however, they have downsized into a smaller rental unit, and the cost will be \$500 cheaper annually.

53008 - Vehicle Insurance	\$1,100	
53009 - Vehicle Maintenance & Repair	\$0	
53100 - Utilities	\$0	
Contracted Services		\$1,100 Subtotal of
54001 - Marketing & Special Programs	\$0	
54002 - Supplies & Services	\$0	
54004 - Postage and Shipping	\$0	
54005 - Publications	\$0	
54006 - Janitorial Supplies	\$0	
54007 - Other Materials and Supplies	\$0	
54100 - Program Support (Agents)	\$12,000	
54100 - Program Support (Assistants)	\$2,000	
54198 - Program Support (COUNTY - Supported NEP)	\$500	
Materials & Supplies		\$14,500 Subtotal of
55001 - Dues and Subscriptions	\$3,000	
58001 - Court Judgements	\$0	
59002 - Audit	\$10,000	
59003 - Board Expense	\$0	
59004 - Bookkeeping Expense	\$5,000	
59005 - Cell Phones	\$0	
59006 - DLG Fees	\$0	
59007 - Late Fees	\$0	
59008 - Card Fees	\$0	
59009 - Bank Fees	\$540	
59010 - Building Insurance	\$0	
59011 - Excess Insurance	\$0	
59012 - Facility Rental	\$0	
59013 - Storage Rental	\$300	
59014 - Treasurer's Bond	\$0	
59015 - Volunteer Management/Background Checks	\$0	
59016 - Sales Tax Paid	\$0	
59017 - ADA Needs	\$1,000	
Administration		\$19,840 Subtotal of
61101 - Equipment (Purchase/Lease/Rent)	\$15,000	
61201 - Vehicle Purchase/Lease/Rent	\$80,000	
61301 - Land Purchase	\$125,000	
61302 - Land Improvement	\$10,000	
61401 - Building Construction	\$250,000	
61402 - Building Improvement	\$16,000	
61403 - Furniture and Fixtures	\$25,000	
61601 - Other Capital Outlay	\$0	
Capital Outlay		\$521,000 Subtotal of
62100 - Principal Payments		
62300 - Interest Payments		
Debt Service		\$0 Subtotal of
TOTAL Office Operation Expenses		\$556,440
TOTAL ALL OPERATING EXPENSES:		\$1,300,075

+ \$500

INCREASED Vehicle Insurance \$500

DECREASED Storage Rental \$500

Overall Spending DID NOT CHANGE

Reduced (\$500)

No Change

COMPLETING BUDGET AMENDMENTS

BUDGET AMEND (DUE 06.30.23)

The budget amendment tab automatically populates information from the original budget plan to provide a starting point for future amendments. The file is designed that **BLUE** tabs are associated with changes due to a Budget Amendment and required with a Budget Amendment Submission. In order to amend the budget, you will need to **enter in the updated amounts into the amended tab for whichever income/expenditure categories you wish to make a change to.**

DO NOT make changes to the original budget plan! The amendment tab mirrors the original budget plan tab exactly and is driven by Excel formulas and information in the various sections are entered in the same manner. All cells are formula driven and users will hard key their data over the formulas in the Amendment Tab to make necessary changes.

REMINDER: Information from the “Budget Amendment” tab populates automatically into the Special Purpose Governmental Entities (SPGE) Budget Summary Form found on the DLG Summary tab and must be completed for reporting purposes and submitted to the DLG as amendments are made throughout the fiscal year and the final amendment no later than June 30th.

New to the Budget Amendment Process – Dropdown Box

For most counties an Amendment may not be required because the original Budget Plan is sufficient and compliant. On the Budget Amend tab, there is a new drop down that will default to “No” and if changes to an Amendment are made you can change to “Yes.” The tab is set up to match the original Budget Plan Revenues and Expenditures exactly. **NOTE:** Changing the dropdown **will only change** the Anticipated Income associated with Real Property, Personal Property, and Motor/Vehicle/Watercraft Taxes.

Due to timing with original budget submissions, the most recent Calendar Assessment values and tax rates have not been finalized, so Prior Year information is used to create the baseline budgeted revenues on the original Budget Plan. However, since most Amendments will come later in the year, the most recent data may be available. The Budget Amend Tab is designed to use the most recent assessment revenues for the current calendar year. When “YES” is selected the revenues will populate and these values should be used when an Amendment is submitted. This update will also allow counties to have a tool where they can see updated revenues with original budgeted expenditures. This allows for more accurate analysis of financials.

PLEASE Note: EBO will collect this data and update the file when information is received. An updated file with these revenues can be requested from the county individually. EBO will distribute an updated Master File once all assessment data and tax rates have been received from counties.

Please see the examples below on how the drop down box changes the Amendment tab.

County has **NO** Amendment changes = Revenues default to original Budget Plan Revenues

COUNTY	[REDACTED]	FISCAL YEAR	2023	AREA	[REDACTED]
Amendment Changes	NO	Begin Date	7/1/2022	CATEGORY	A
		End Date	6/30/2023		
ANTICIPATED INCOME & RESERVES:				%	
Calculation of anticipated net income if county has an Extension Taxing District				(Tax Rate)	
Real Property	\$5,717,670,681	(X)	1.8000	=	\$1,029,181
	(Property Assessment Subject to Rate)		(Tax Rate)		
Personal Property	\$562,468,752	(X)	3.3700	=	\$189,552
	(Property Assessment Subject to Rate)		(MV Tax Rate)		
Motor Veh/Watercraft	\$679,982,957	(X)	1.3000	=	\$88,398
	(Property Assessment Subject to MV Rate)		Anticipated Delinquency		
Total Gross Income	\$1,307,130.47	(-)	5.00	=	\$1,241,774
			Collection Tax		Net Extension District Tax Funds
Subtotal Gross Income	\$1,241,773.95	(-)	4.25	=	\$1,188,999

County has **YES** Amendment changes = Revenues update to reflect new Assessment data

COUNTY	[REDACTED]	FISCAL YEAR	2023	AREA	[REDACTED]
Amendment Changes	YES	Begin Date	7/1/2022	CATEGORY	A
		End Date	6/30/2023		
ANTICIPATED INCOME & RESERVES:				%	
Calculation of anticipated net income if county has an Extension Taxing District				(Tax Rate)	
Real Property	\$6,235,952,464	(X)	1.8000	=	\$1,122,471
	(Property Assessment Subject to Rate)		(Tax Rate)		
Personal Property	\$509,070,662	(X)	3.3700	=	\$171,557
	(Property Assessment Subject to Rate)		(MV Tax Rate)		
Motor Veh/Watercraft	\$785,160,341	(X)	1.3000	=	\$102,071
	(Property Assessment Subject to MV Rate)		Anticipated Delinquency		
Total Gross Income	\$1,396,099.09	(-)	5.00	=	\$1,326,294
			Collection Tax		Net Extension District Tax Funds
Subtotal Gross Income	\$1,326,294.14	(-)	4.25	=	\$1,269,927

For this county, their original budget plan would show \$1,188,999. When dropdown box is changed, the updated assessment data and tax rates populate showing \$1,269,927. Even with no change in expenses, the updated assessment data is a positive impact of \$80,928! This is a significant amount of funds that EDBs will want to appropriately plan.

However, this is also a reminder that if expenses are being changed from original budget plan for these funds for current Fiscal Year Plan, an official Budget Amendment, MOA, Schedule of Disbursements, and EDB meeting minutes should be submitted to AED, RED, and EBO. This will allow proper submission to DLG for KRS compliance and allow EDB to update QBO accordingly.

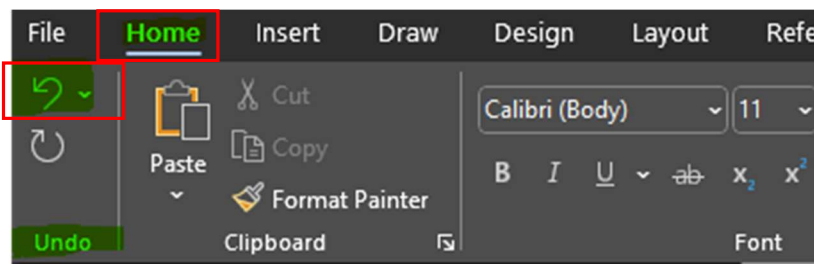
New to the Budget Amendment Process – [Reset Button](#)

Everyone makes mistakes, with that in mind it is a critical to be conscious while navigating the Budget Amendment Tab. The entire Amendment Tab is based on formulas that pull from the original Budget Plan Tab. Once you hard key or copy paste data into a cell on the Amendment Tab, the formula will disappear and only your data will remain. Below example shows I mistakenly entered \$28.00 pay rate for a Support Staff. When the 28 is entered the formula in that cell is gone and the data entered remains. If needed, there is a couple options to correct this below:

	B	C	D	E
fx	='BUDGET PLAN (DUE 04.30.23)!D53'			
	5978		18.36	37.5

	B	C	D	E
fx	28			
	5978		28.00	37.5

1. **UNDO** – In the top left section of your Excel toolbar under “Home” there should be an arrow that looks like it is going backwards. This is the “Undo” icon. Each time you click this icon it will undo the last action that you completed in Excel. This is first step to try to update a recent error on the amendment tab. Please note that it is limited in how many times it can go back. The shortcut for this icon on your keyboard is Ctrl + Z. This will do the same function.

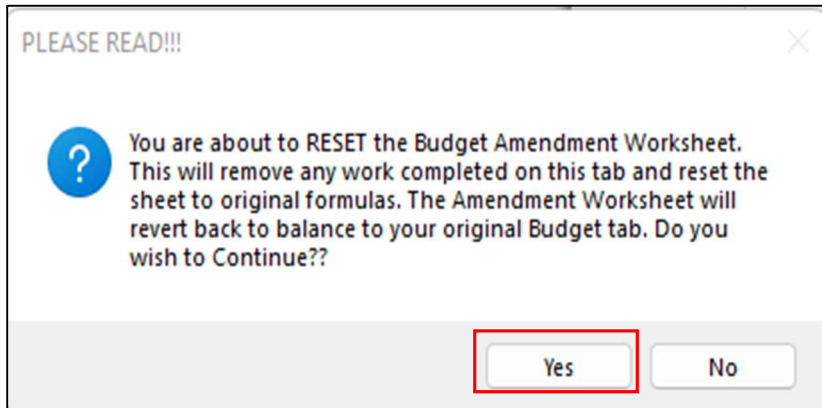


2. **The “Reset Amended Budget Worksheet” Button** – Located at the main top of the Amendment Tab the Reset Button is an icon to the right of the Text Boxes. This button will RESET the Amended Budget Tab and bring back all of the formulas in case there are several errors.

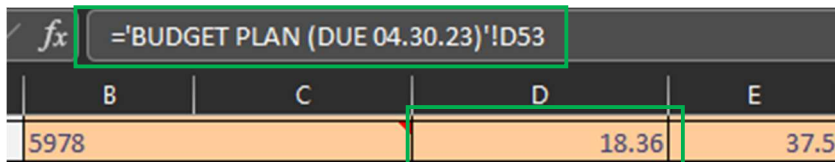


When you click the Reset button you will be prompted with the below message. Any work you have completed on the Amendment Tab will be wiped out and formulas will be brought back to original format. The Amendment Tab will balance back to your original Budget Plan.

Note: It's always a good practice to run this Macro BEFORE beginning to work on the Amendment Tab. You can then confirm your beginning balances match the original Budget Plan. The Reset button will not change the "County" or the "Amendment Changes Dropdown Box."



Once the Reset Button runs, the cell that was hard keyed with 28 has had the formula returned.



	B	C	D	E
	5978		18.36	37.5

The remainder of the Budget Amend Tab will be completed the same as the Budget Plan tab. Again, please be mindful that you are to hard key and make changes ONLY to the Budget Amendment tab and NOT the original Budget Plan. You also will need to hard key or make the necessary changes for an amendment on this file by overwriting the formulas. The Undo and Reset button are only functions to assist if errors were made to the data being entered.

New to the Budget Amendment Process – Memo Amend Tab

Submitting a Budget Amendment requires a new signed Memorandum of Agreement (MOA) and

Schedule of Disbursements.

MEMO-AMEND

The Memo Amend tab will automatically calculate the changes made in your Amended Budget tab. This design keeps the original Budget Plan MOA separate and easier for user to populate and distribute.

New to the Budget Amendment Process – Schedule of Disbursements Amend Tab

Submitting a Budget Amendment requires a new signed Memorandum of Agreement (MOA) and

Schedule of Disbursements.

SCHEDULE OF DISBURSEMENTS AMEND

The Schedule of

Disbursements (SOD) tab will has been updated to reflect the changes made from the Amended Budget Tab AND calculate an updated SOD schedule that factors what payments have already been made YTD.

Example #1 - shows that the county is attempting to complete an Amendment Budget to go to a Third Base Agent (2+ Funding Model). The original Budget Plan shows "N/A" so on the Amended Budget Tab, the user will change the Position to "Third Agent" and enter Salary (\$50,000 for Example). The file automatically factors the county information and shows that it will cost the county an additional \$25,700 to fund this position.

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 36%)					
Position	Person ID	Salary	Benefits	Cost To County in Addition to County Contribution	
Third Agent	0	\$50,000	\$18,000	\$25,700	
Subtotal - Third Agent		\$16,448	\$9,252		
% 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	Cost To County in Addition to County Contribution
0%	\$0	\$0	\$0	\$0	\$0

SCHEDULE OF DISBURSEMENTS PROG SUPPORT BUDGETS - ALL BUDGET AMEND (DUE 06.30.23)

No other changes are made to this Amendment example, and below you can see the changes translate to the Amended SOD tab. The **Net Difference** between the original Budget Plan of \$668,429 and Amended Budget Tab of \$694,129 is the \$25,700 and matches the changes from Amended Worksheet.

AMENDED - SCHEDULE OF DISBURSEMENTS			
Travel	\$ 42,000		
Professional Improvement	\$ 29,000		
Contracted Services	\$ 1,100		
Materials & Supplies	\$ 14,500		
Administration	\$ 19,840		
Capital Outlay	\$ 521,000		
Debt Service	\$ -		
Funds totaling the amount of	\$ 627,440	shall be disbursed in the county through	Extension District Board.
Support Staff Salaries	\$ 226,365	Schedule of Disbursements - BUDGETED FY24	\$ 668,429
Support Staff Benefits	\$ 108,656	Schedule of Disbursements - AMENDED FY24	\$ 694,129
Base Agent Compensation	\$ 106,500	NET DIFFERENCE	\$ 25,700
Third Base Agent Additional Cos	\$ 25,700	Installments Made Using BUDGETED SOD FY 2024	2
4th And Up Agent Salaries	\$ 158,003	Amount Paid Using BUDGETED SOD FY 2024	\$ 334,215
4th And Up Agent Benefits	\$ 56,881	Payments Remaining FY 2024	2
Student Intern Salaries	\$ 6,600	Remaining Balance Due	\$ 359,915
Student Intern Benefits	\$ 594		-
Facilitator Stipend	\$ -		
Facilitator Benefits	\$ -		
UK Operating Expenses	\$ 4,830		
Funds totaling the amount of	\$ 694,129	shall be disbursed to the University of Kentucky in	4 installment payment(s).

The user will choose from the drop down box to indicate how much money has been paid Year-to-Date (YTD). The installments paid is using the original Budget Plan SOD. It is important that when checks are issued the SODs are followed for consistency and tracking purposes.

NOTE: The Installments Made Dropdown Box is the manual adjustment process for users. It is more imperative that the **AMOUNT PAID** cell matches amount that has been paid YTD to get accurate numbers. *For example,* the county may have made one check for \$334,215, but in order to reflect the correct Remaining Balance Due, the user needs to show the number of installments made is two. The remaining balance is now \$359,915 and split showing "Payment Due" boxes on the Amended SOD. If there is a balance left in previous quarter, please sum both together and submit to bring account current. Below the Q3 payment would be \$186,382 (\$173,532 Q3 + \$12,850 Q2 True Up).

Schedule of Disbursements - BUDGETED FY24	\$ 668,429
Schedule of Disbursements - AMENDED FY24	\$ 694,129
NET DIFFERENCE	\$ 25,700
Installments Made Using BUDGETED SOD FY 2024	2
Amount Paid Using BUDGETED SOD FY 2024	\$ 334,215
Payments Remaining FY 2024	2
Remaining Balance Due	\$ 359,915

Amount Paid Matches YTD

Please Remit The Vouchers Below With Your Disbursement Payment(s)

UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - APRIL
Due On or Before 04/10/2024

PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 72,551
Staff Salaries (51201)	\$ 56,591
Fringe Benefits (52001)	\$ 41,533
Student Interns (51301)	\$ 1,650
UK Operating Expenses (54901)	\$ 1,208
TOTAL ENCLOSED PAYMENT	\$ 173,532

Payment Due
\$ 173,532

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

UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - JANUARY
Due On or Before 01/10/2024

PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 72,551
Staff Salaries (51201)	\$ 56,591
Fringe Benefits (52001)	\$ 41,533
Student Interns (51301)	\$ 1,650
UK Operating Expenses (54901)	\$ 1,208
TOTAL ENCLOSED PAYMENT	\$ 173,532

Payment Due
\$ 173,532

Q3 Revised Amended SOD. True Ups should be added to most recent payment due. Total for Q3 = \$186,382 (\$173,532 Q3 + \$12,850 Q2 True Up)

UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - JULY
Due On or Before 07/10/2023

PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ (59,701)
Staff Salaries (51201)	\$ (56,591)
Fringe Benefits (52001)	\$ (41,533)
Student Interns (51301)	\$ (1,650)
UK Operating Expenses (54901)	\$ (1,208)
TOTAL ENCLOSED PAYMENT	\$ (160,682)

Payment Due
\$ 12,850

Q2 True Up from Amended Changes

UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - JULY
Due On or Before 07/10/2023

PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ (59,701)
Staff Salaries (51201)	\$ (56,591)
Fringe Benefits (52001)	\$ (41,533)
Student Interns (51301)	\$ (1,650)
UK Operating Expenses (54901)	\$ (1,208)
TOTAL ENCLOSED PAYMENT	\$ (160,682)

Payment Due
\$ -

The sum of each itemization balances YTD. Due to formulas and formatting, please use the Payment Due Column when Amended Budgets are submitted.

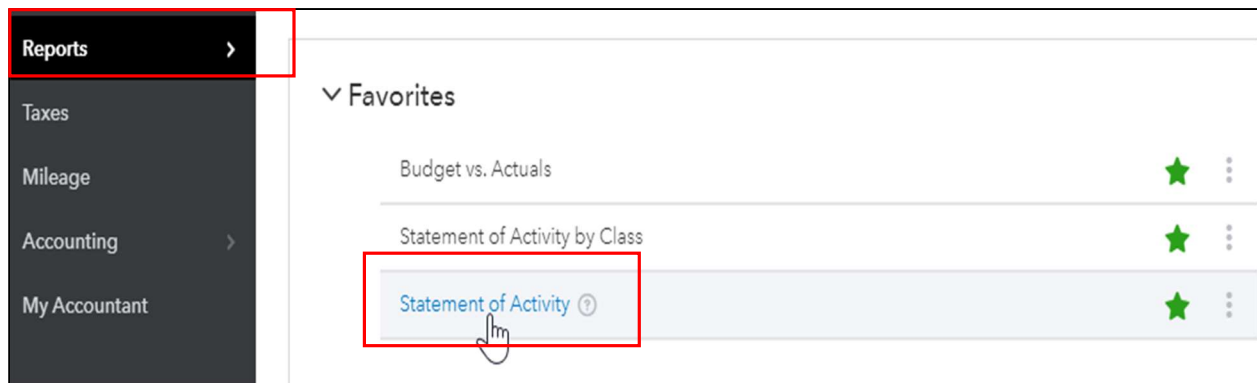
COMPLETING YEAR-END ACTUALS

Budget Fiscal Year “actuals” reflect how much revenue an account has generated or how much money an account has paid out in expenditures at a given point in time during a fiscal year.

YEAR-END ACTUALS (DUE 08.15.24)

Year-end Actuals and other required Year End reporting tabs have all been colored **PURPLE** to represent their deadlines being due after Year End. Counties are required by September 1st of each year to record the year-end actuals for the prior fiscal year and to submit those amounts to the Department for Local Government (DLG). Year-end actuals can be entered at any point after the end of the fiscal year (June 30th) as long as all additions/deletions/changes to transactions have been completed for the fiscal year. Actual amounts can be compiled from QuickBooks Online (or other accounting system) and entered in the “Year-End Actuals” tab in the budget workbook. Please make sure that both income and expenditures match the totals reflected in your accounting system. RED & EBO requests this data be sent by August 15th for final review.

Begin by running a “Statement of Activity” report from QuickBooks Online. This report should provide the information necessary to complete the Year-End Actuals for REVENUES & EXPENDITURES on the worksheet.



The general revenue and expenditure accounts used within QuickBooks Online mirror the account categories referenced on the Year-End Actuals excel worksheet.

REVENUES - ACTUALS

Input the data totals from the Statement of Activity Report into the Year-End Actuals worksheet for the associated revenue accounts.

Revenue		
41000 Taxes		
41001 Real Property Taxes		923,706.02
41002 Tangible Personal Property		42,770.84
41003 Motor Vehicle Watercraft		38,067.89
41004 Delinquent Taxes		11,651.40
41005 Other Taxes		14,979.72

REVENUES			Amount
41001	Real Property		\$923,706.02
41002	Personal Property		\$42,770.84
41003	Motor Veh/Watercraft		\$38,067.89
41004	Delinquent Taxes		\$11,651.40
41005	Other Tax		\$14,979.72
41006	Other Tax		
41xxx	Other Tax		
Subtotal Taxes			\$1,031,176

GRAY Cells Locked because formula driven. Match amounts with appropriate line items.

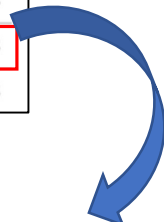
CASH RESERVES (ON JULY 1 – BEGINNING OF FISCAL YEAR)

Cash Reserves (On July 1) is the amount of total current assets at the beginning of the Fiscal Year. July 1, 2023 (the beginning of the FY24 fiscal year). The unrestricted reserves portion is the current assets LESS what was obligated in the FY24 budget for Capital Improvement Reserves and Equipment Fund Reserves.

To determine the amount of current assets at the BEGINNING of the FY24 run a **Statement of Financial Position (July 1, 2022 – June 30, 2023 / FY23 End)**

Overview	Reports
Month-end review	Standard Custom reports Management reports
Dashboard	Find report by name
Tasks	Business overview
Banking	Audit Log
Expenditures	Budget Overview
Sales	Budget vs. Actuals
Projects	Business Snapshot
Workflows	Custom Summary Report
Payroll	Profit and Loss by Tag Group
Reports	Quarterly Statement of Activity Summary
Taxes	Statement of Activity as % of total revenue
Mileage	Statement of Activity Comparison
Accounting	Statement of Activity Detail
My Accountant	Statement of Activity year-to-date comparison
	Statement of Activity by Class
	Statement of Activity by Customer
	Statement of Activity by Month
	Statement of Activity
	Statement of Cash Flows
	Statement of Financial Position Comparison
	Statement of Financial Position Detail
	Statement of Financial Position Summary
	Statement of Financial Position

Statement of Financial Position	
As of June 30, 2021	
	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11001 CD 0619	96,362.73
11002 CD 9657	130,101.63
11004 CD 9649	52,925.69
11006 CD 7353	31,920.84
11501 District Board Main Checking Account	713,224.94
Total Bank Accounts	\$1,024,535.83
Total Current Assets	\$1,024,535.83
TOTAL ASSETS	\$1,024,535.83



CASH RESERVES		Total Current Assets in QBO - As of 06/30/2022 = FY23 End	\$1,024,535.83
			Amount
1xxxx	Capital Improvements Fund	Beginning Balance FY 24	\$500,000.00
1xxxx	Equipment Fund	Beginning Balance FY 24	\$50,000.00
1xxxx	Emergency Operational Reserves	Beginning Balance FY 24	\$474,535.83
Subtotal Cash Reserves			\$1,024,535.83

Next enter the **Total Current Asset** Balance from the Statement of Financial Position in QBO into the workbook as shown above.

The formulas will pull the **Capital Improvement Fund Reserves and Equipment Fund Reserves that were obligated at the beginning of the fiscal year**. If an amendment was completed in the FY the formulas will still pull the most current funds obligated to each Fund. The subtotal of cash reserves should match the Current Assets amount referenced on the Statement of Financial Position in QBO.

EXPENDITURES - ACTUALS

Input the data totals from the Statement of Activity Report from QBO into the Year-End Actuals worksheet for the associated expense accounts.

▼ 59000 Other Administrative Expense	
59002 Audit	4,445.00
59003 Board Expense	1,606.13
59004 Bookkeeping Expense	3,600.00
59005 Cell Phones	12,260.00
59010 Building Insurance	10,377.00
59014 Treasurer's Bond	1,222.11
59015 Volunteer Management/Background Checks	6,725.98

Administration:	
55001 - Dues and Subscriptions	
58001 - Court Judgements	
59002 - Audit	\$4,445.00
59003 - Board Expense	\$1,606.13
59004 - Bookkeeping Expense	\$3,600.00
59005 - Cell Phones	\$12,260.00
59006 - DLG Fees	
59007 - Late Fees	
59008 - Card Fees	
59009 - Bank Fees	
59010 - Building Insurance	\$10,377.00
59011 - Excess Insurance	
59012 - Facility Rental	
59013 - Storage Rental	
59014 - Treasurer's Bond	\$1,222.11
59015 - Volunteer Management/Background Checks	\$6,725.98

Make sure that the total expenditures keyed into the worksheet match the total expenditures from the Statement of Activity in QBO.

Total Expenditures	\$251,909.69
NET OPERATING REVENUE	\$192,111.13

TOTAL EXPENDITURES	\$251,909.69
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CASH RESERVES (AT YEAR END)

Cash Reserves (at Year-End) is the amount of total assets as of June 30, 2024 (the END of the FY24 fiscal year). The unrestricted reserves portion is the assets LESS what was obligated in the FY24 budget for Capital Improvement Reserves and Equipment Fund Reserves.

To determine the amount of current assets at the END of the FY24 run a **Statement of Financial Position (July 1, 2023 – June 30, 2024 / FY24 End)**

The screenshot shows a software interface with a sidebar menu on the left and a main content area titled 'Reports'. The sidebar menu includes items like Overview, Month-end review, Dashboard, Tasks, Banking, Expenditures, Sales, Projects, Workflows, Payroll, **Reports** (highlighted with a red box), Taxes, Mileage, Accounting, and My Accountant. The main content area shows a list of reports under 'Business overview'. The 'Statement of Financial Position' report is highlighted with a red box and a green star icon.

The Cash Reserves will calculate at the bottom. Users should review the Capital Improvement Fund Reserves and Equipment Fund Reserves at the end of the fiscal year to confirm no changes were made to the obligated funds. The file will have a formula to pull the funds budgeted for current FY, but if necessary the user can make changes to the balances.

CASH RESERVES (at Year-End)			
Capital Improvements Fund			\$500,000.00
Equipment Fund			\$50,000.00
Unrestricted Reserves			\$667,350.96
		Subtotal Reserves	\$1,217,350.96
CHANGE IN NET ASSETS (RESERVES)			
TOTAL REVENUES			\$1,031,175.87
TOTAL EXPENDITURES			\$838,360.74
TOTAL CHANGE IN NET ASSETS			\$192,815.13

Make sure that the total change in Net Assets which populates into the worksheet match the total Net Revenue from the Statement of Financial Position in QBO.

NET REVENUE	\$192,815.13
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REMINDER: Information from the “Year-End Actuals” tab populates automatically into the Special Purpose Governmental Entities (SPGE) Budget Summary Form found on the DLG Summary tab and must be completed for reporting purposes and submitted to the DLG as amendments are made throughout the fiscal year and the final amendment no later than June 30th.


DLG SUMMARY

The financial disclosure process is a one-year reflection of a Special Purpose Governmental Entities (SPGE’s) finances. The first part of the process is the budget submission – beginning with initial budget estimates; then, submission of amendments or line item transfers made to the budget throughout the fiscal year; and finally, submission of the year-end actuals for each budget category. Below is the timeline in which various parts of the budget process is due for submission to DLG annually. **Area Directors are responsible for the submission of all reports and documents to DLG.**



DEPARTMENT FOR LOCAL GOVERNMENT (DLG) SUMMARY

Information for the DLG Summary tab is populated from the original budget plan, budget amendment and year-end actual tabs within the budget workbook; therefore, **NO INFORMATION NEEDS MANUALLY ENTERED IN THE SUMMARY.**



Fiscal Year: July 1, 2021 - June 30, 2022

Fund Name: Anytown (C) County Extension District Board

SPGE Budget Summary - Non Enterprise	Current Year Estimates (Due July 15)	Budget As Amended (As of June 30)	Year-End Actual (Due September 1)
Revenues			
Taxes (all categories)	\$870,169	\$0.00	\$1,031,176
Permits and Licenses	\$0	\$0.00	\$0
Payments in Lieu of Taxes	\$0	\$0.00	\$0
Intergovernmental Revenues	\$353,000	\$0.00	\$0
Charges for Services	\$0	\$0.00	\$0
Other Revenues	\$7,500	\$0.00	\$0
Interest Earned	\$0	\$0.00	\$0
Total Revenues	\$1,230,669	\$0.00	\$1,031,176
Receipts and cash			
Carryover from Prior Fiscal Year	\$69,300	\$0.00	\$0
Bonded Debt, Public Corporation & G.O.	\$0	\$0.00	\$0
Transfers to Other Funds	\$0	\$0.00	\$0
Transfers from Other Funds	\$0	\$0.00	\$0
Borrowed Money (all short term/single year)	\$0	\$0.00	\$0
Governmental Leasing Act	\$0	\$0.00	\$0
All Other Borrowed Money	\$0	\$0.00	\$0
Total Receipts and Cash	\$69,300	\$0.00	\$0
Total Available (sum of Total Receipts, Cash & Total Revenues)	\$1,299,969	\$0.00	\$1,031,176
Appropriations			
Personnel	\$223,409	\$0.00	\$0
Operations	\$2,850	\$0.00	\$0
Administration	\$29,500	\$0.00	\$33,510
Capital Outlay	\$0	\$0.00	\$0
Debt Service	\$463,080	\$0.00	\$0
Total Appropriations	\$718,839	\$0.00	\$33,510

USE THIS FORM TO FILL OUT THE DLG BUDGET SUMMARY FORM DURING THE COURSE OF THE FISCAL YEAR

The DLG Summary tab provides a breakdown that can be used throughout the fiscal year to complete the official FY 2023 Budget Summary Form- Non Enterprise document (located on the DLG website: https://kydlgweb.ky.gov/entities/16_SpgeHome.cfm).

Per DLG a balanced budget means that the "total appropriations" are less than, or equal to "total available". Simply put expenditure must be less than the total funding available within a fiscal year.

DEPARTMENT FOR LOCAL GOVERNMENT (DLG) SUBMISSION INSTRUCTIONS

Special Purpose Governmental Entities are required to submit each portion of the financial disclosure process to the Department for Local Government (DLG). **Historically, SPGEs have submitted these reports via the SPGE User Dashboard which could be accessed through the DLG's website. However, due to planned upgrades the portal is currently unavailable and SPGEs will need to submit reports via email until the website is once again active. DLG will inform entities when the new portal will be available for use** Once reports are completed, if submission via email is still required, it can be uploaded as an attachment and sent to dlg-csd@ky.gov.

OFFSET VOUCHER

The information provided on the Offset Voucher is required for Federal Reporting that is done by the University of Kentucky in association with Smith-Lever Act Capacity Grant funds that are awarded to the University. The Offset Voucher will be due September 1st to the Cooperative Extension Service Administration Office.

Information for the Offset Voucher tab is populated from the Year-End Actuals that are entered within the budget workbook; therefore, **NO INFORMATION NEEDS ENTERED ON THE FORM.**

University of Kentucky		County	Anytown (C)
Cooperative Extension Service		Appropriating Body	Extension District
County Offset Voucher		State Fiscal Year	2021-2022
Business Office Use Only			
Item	Amount	Offset	Non-Offset
Travel & Professional Improvement	-		
Operating Expenditures (Utilities, Program Supplies, Contract Services, Office Supplies, etc)	33,510.24		
Capital Outlay	-		
Total	33,510.24		
Date: _____	Signed: _____	Fiscal Contact	
Date: _____	Signed: _____	EDB Treasurer	
Date: _____	Signed: _____	Area Extension Director	

UNIFORM FINANCIAL INFORMATION REPORT (UFIR)

The Uniform Financial Information Report (UFIR) is required to be completed by all special districts defined by KRS 65.900 pursuant to KRS 65.905. The UFIR is to be prepared on a cash, fiscal year basis beginning July 1 and ending on June 30 and is due to the Department for Local Government (DLG) by May 1st of the following year.

USE THIS TO FILL OUT THE DLG UFIR FORM

University of Kentucky
Cooperative Extension Service
Uniform Financial Information Report

County: Anytown (C)
Appropriating Body: Extension District
State Fiscal Year: 2021-2022

Description	General Operations (b)	Special Funds (c)	Capital Projects (d)	Debt Service (e)	All Other Funds (f)
REVENUES					
1. Taxes					
a. Real Property Taxes	923,706.02	-	-	-	-
b. Personal Property Taxes	42,770.84	-	-	-	-
c. Motor Vehicle Taxes	38,067.89	-	-	-	-
d. Delinquent Taxes	11,651.40	-	-	-	-
e. All Other Taxes	14,979.72	-	-	-	-
SUBTOTAL All Taxes	1,031,175.87	-	-	-	-
2. Permits and Licenses (ALL)					
3. Intergovernmental Revenue					
a. From Federal Government	-	-	-	-	-
b. From State Government	-	-	-	-	-
c. From County Government	-	-	-	-	-
d. From Other Governments	-	-	-	-	-
SUBTOTAL All Intergovernmental	-	-	-	-	-
4. Service Charges					
a. Service Charges	-	-	-	-	-
b. User Fees	-	-	-	-	-
c. Special Assessments	-	-	-	-	-
d. Rental Income	-	-	-	-	-
SUBTOTAL All Service Charges	-	-	-	-	-
5. Other					
a. Interest Earnings	-	-	-	-	-
b. Reimbursements and Refunds	-	-	-	-	-
c. Gifts and Endowments	-	-	-	-	-
d. Sales (Include Surplus Property)	-	-	-	-	-
e. Penalties	-	-	-	-	-
SUBTOTAL All Other	-	-	-	-	-
TOTAL - ALL REVENUE	1,031,175.87	-	-	-	-
CASH					
1. Proceeds from Long-Term Debt	-	-	-	-	-
2. Unrestricted Cash and Investments	-	-	-	-	-
3. Restricted Cash and Investments	-	-	-	-	-
4. Transfer In	-	-	-	-	-
5. Transfer Out	-	-	-	-	-
TOTAL - ALL CASH	-	-	-	-	-
TOTAL - ALL FUNDS AVAILABLE	1,031,175.87	-	-	-	-

Information for the UFIR tab is populated from the Year-End Actuals that are entered within the budget workbook; therefore, **NO INFORMATION NEEDS MANUALLY ENTERED INTO THE FORM.**

The UFIR tab provides a breakdown that can be used throughout the fiscal year to complete the official 2023 UFIR document which can be downloaded in either a fillable or printable version from the DLG website (located right side of screen): https://kydlgweb.ky.gov/entities/16_SpgeHome.cfm

Historically, SPGEs have submitted the electronic form via the SPGE User Dashboard which could be accessed through the DLG’s website. However, due to planned upgrades the portal is currently unavailable and SPGEs and documents may need to be submitted via email until the website is once again active. DLG will inform entities when the new portal will be available for use.

Once the UFIR is completed, if it still requires submission via email, it can be uploaded as an attachment and sent to dlg-csd@ky.gov. For those submitting the form manually, the completed form should be returned with a duplicate to the Department for Local Government.