

The logo features the letters 'U' and 'K' in a stylized, blocky font with a double outline. The 'U' is positioned above the 'K'. To the right of the 'K' is a small registered trademark symbol (®).

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Extension Service

**FY24 BUDGET PROCESS TRAINING**

# Training Agenda

## Pre-Planning

*Presenter: Lindsay Poore*

- *KRS & Campus Regulations*
- *Workflow*

## New To You This Year

*Presenter: Ryan Martin*

- Improvements to the Budget File

## Completing the Budget

*Presenter: Zach Waller*

- Breakdown of file worksheets

Do not hesitate to stop us as we go through the training

**PLEASE ASK QUESTIONS!**

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**Pre-Planning**

# Planning & Preparation

## Counties Should:

- **Gather Facts and Include All Anticipated Income Categories**
  - Tax Revenue, Carryover, Interest, Other Income and Reserves
- **Involve All Agents & District Board In Process and Decisions**
- **Involve CEC and Advisory Councils To Address Program Needs**
- **Share With Stakeholders the County Program Cost Share amounts**
  - County Contribution
  - UK Operating Expenses

# KRS & Campus requirements

- **March 24**  
Budget Plan – Rough draft reviewed & approved by AED/RED/EBO
- **April 15**  
Budget Plan with 10yr Capital Plan – 3 Signed Originals (After review/approval from AED/RED/EBO/EDB)
- **May 1**  
Memorandum of Agreement with UK – 3 signed originals & electronic copy to AED  
Schedule of Disbursements – 3 signed originals & electronic copy to AED
- **July 15**  
Submit DLG Summary Budget to DLG via Portal

# Budget Workflow/Teams Folders

**STEP 1:** Fiscal Contact plans budget with input from County Extension Council, Extension District Board (EDB), and Extension coworkers.

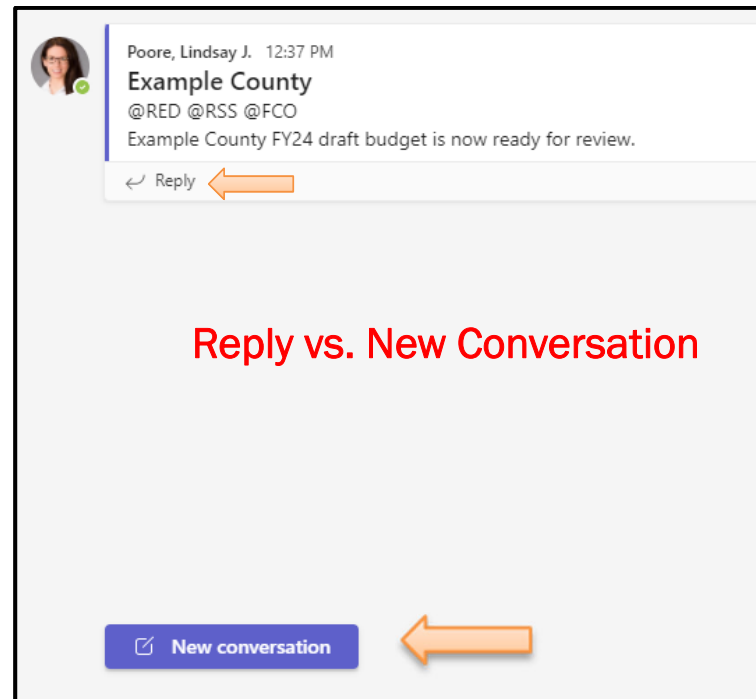
**STEP 2:** Draft budget from the county is submitted to Area Extension Director (AED) for review. AEDs will set internal deadlines for their areas as to when these are due.

**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.

# Budget Workflow/Teams Folders

**STEP 4:** AED informs Regional Extension Director (RED), Regional Support Staff (RSS), and Fiscal Compliance Officer (FCO) that budget is ready for review by tagging them in a “New Conversation” in Teams. If EDB board meeting date and time has 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.*



# Budget Workflow/Teams Folders

**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](mailto:Zach.Waller@uky.edu))
- **Lindsay Poore** – East Region Counties ([Lindsay.Poore@uky.edu](mailto:Lindsay.Poore@uky.edu))
- **Ryan Martin** – Central Region Counties ([Ryan.Martin@uky.edu](mailto:Ryan.Martin@uky.edu))

**STEP 6:** FCO reviews 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 secondary review.





# Budget Workflow/Teams Folders

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

**STEP 14:** AED provides wet signature on approved budget where appropriate and collects wet signatures from county leadership. Three signed original hard copies of the documents listed below should be collected, with one of each designated 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**  
- **Due April 15**
- **THREE (3) SIGNED SCHEDULE OF DISBURSEMENTS (SOD)**  
- **Due May 1**
- **THREE (3) SIGNED MEMORANDUM OF AGREEMENTS (MOA)**  
- **Due May 1**

Questions?

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**New For You This Year**

# Why the Need for Change?



## ➤ MOVE TOWARDS A MORE USER-FRIENDLY MODEL

- ✓ Built in formulas to diminish possibility of errors
- ✓ Improved optics
- ✓ Reduce repetitive steps and excessive key punches
- ✓ File protected
- ✓ Eliminate inconsistencies
- ✓ Refurbish outdated information
- ✓ Streamline processes for *ease of use* and *improved time management*

**Work Smarter, Not Harder!**

# NEW FOR YOU! FISCAL YEAR 2024

- ❖ Updated Budget Manual

- ❖ Protected EXCEL file & restructured formatted workbooks

- ❖ Auto-populate formulas

- ❖ Revised verbiage on *Carryover* worksheet tab

- ❖ Revamped *10 Year Reserve & Capital Plan*  
to underscore importance of use as a planning tool

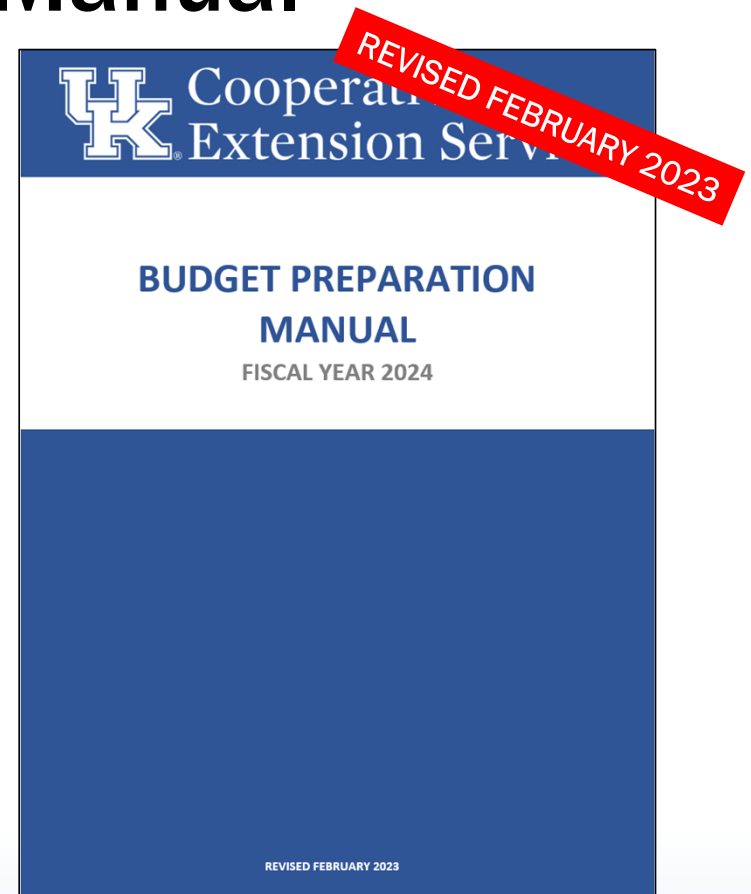
- ❖ Improved *Program Support Budget* process

- ❖ Simplified *Budget Amendment* submission process  
Including *Amended* SODs and MOAs

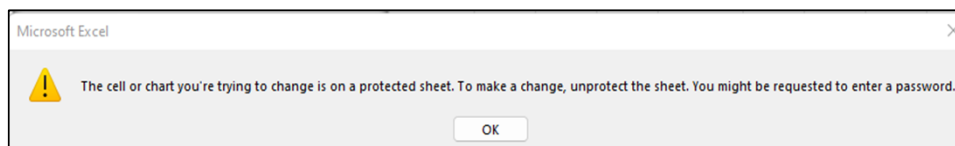
- ❖ Budget Notes/Cell sections were added

# Updated Budget Manual

- Budget Manual is the most reliable tool to assist in researching and resolving questions related to
  - Budgets
  - Amendments
  - Year End Reporting
  - Other miscellaneous processes
- Updated Table of Contents
- Simplified Budget Reporting Timeline & Checklists
- Additional information, screenshots, examples, etc., have been added



# Protected Excel File

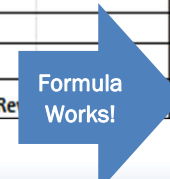


- **GRAY** and **MOST WHITE** cells are **LOCKED** (Red Boxes)
  - Some of these are tied to other formulas in the workbook
- White Cells located between Budget Plan Data and the Budget Note Text Boxes are **UNLOCKED** (Green Boxes)
- **ORANGE** cells can be edited (BLUE Boxes)
- Formulas are **PROTECTED** so math is correct!

Recurring Income		AMOUNT
Extension District Tax		\$1,269,927
Interest		\$0
Delinquent Taxes		\$10,000
Telecom Tax		\$7,500
Other Taxes		\$0
Other Taxes		\$0
Other Taxes		\$0
Other Taxes		\$0
County General Fund		\$0
City General Fund		\$0
Reimbursement & Refunds		\$0
Gifts & Endowments		\$0
Berea College		\$400
User Defined		\$0
User Defined		\$0
Total for Recurring Re		\$1,287,827

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TEXT BOX





# Restructured Formatted Workbooks

Recurring Income	AMOUNT
Extension District Tax	\$1,269,927
Interest	\$0
Delinquent Taxes	\$10,000
Telecom Tax	\$7,500
Other Taxes	\$0
Other Taxes	\$0
Other Taxes	\$0
Other Taxes	\$0
County General Fund	\$0
City General Fund	\$0
Reimbursement & Refunds	\$0
Gifts & Endowments	\$0
Berea College	\$400
User Defined	\$0
User Defined	\$0
<b>Total for Recurring Revenue</b>	<b>\$1,287,827</b>
<b>Carryover Reserves for Capital &amp; Emergency Operating</b>	
Year End FY 23 Capital Improvement Fund	\$200,000
Year End FY 23 Capital Equipment Fund	\$50,000
Year End FY 23 Emergency Operational Reserve Fund	\$994,011
Year End FY 23 Anticipated Carryover Reserves On Hand	\$406,195
<b>Total for Reserves for Emergency / Capital</b>	<b>\$1,650,206</b>
<b>Total Available Funds</b>	<b>\$2,938,033</b>

SALARY: Professional Staff - Base Agents					
County Contribution					
County Contribution (see budget manual for info)		\$117,900	\$39,300		
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	123456	\$50,000	\$18,000	\$21,900	
Subtotal - Third Agent		\$14,016	\$7,884		
% 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
Subtotal - Shared Third Agent		\$0	\$0		

**Martin, Ryan** F94

Cell will show the additional cost to County if utilizing "Third Agent" Staffing Model.

If below \$0, Cell will turn RED. Check Cell A94 and confirm correct Staffing Model is selected and a Salary is entered in Cell D94.

- Improved labeling of specific items
- Spacing, font, coloring adjusted for better visuals
- Helpful Comment boxes and notes added to many cells for clarity

UK OPERATING EXPENSES:		
Staff Model	# Employees	Amount
3 Agent	4	\$2,850
Additional Operational Costs (per person > 20%)	9	\$6,660
<b>Subtotal</b>	<b>13</b>	<b>\$9,510</b>

# Revised Verbiage Carryover Worksheet

CARRYOVER WORKSHEET FOR BUDGET PREPARATION				
Cash Balance Of All EDB Accounts <b>as of TODAY</b> (Includes Savings, CDs, Money Market, etc.)	\$	2,048,858.23	a	Enter as Positive Number
+ Plus: Anticipated Remaining FY23 <b>Revenue</b> (Revenue Expected from TODAY to 6/30/23)	\$	10,000.00	b	Enter as Positive Number
- Less: Anticipated Remaining FY23 <b>Expenditures</b> (Expenses Expected from TODAY to 6/30/23)	\$	-	c	Enter as Positive Number
<b>ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/23 (YE FY 2023 = Beginning Balance FY 2024)</b>	\$	2,058,858.23	d	<b>Do Not</b> Enter
- Less: Reserve - FY 23 Capital Improvement Fund Reserve (Enter to populate on Budget Tab)	\$	200,000.00	e	Enter as Positive Number
- Less: Reserve - FY 23 Equipment Fund Reserves (Enter to populate on Budget Tab)	\$	50,000.00	f	Enter as Positive Number
- Less: Reserve - FY 23 Emergency Operational Expense Reserves (Enter to populate on Budget Tab)	\$	994,011.00	g	Enter as Positive Number
<b>ESTIMATED CARRYOVER INTO FY24</b>	\$	814,847.23	h	<b>Do Not</b> Enter

- Added verbiage for clarity
- Carryover Calculation Tab **required** to be completed
- Formatting added that will highlight cells in RED if left blank or prompt user to review for accuracy
- Helpful “Comment Boxes” are Purple or Red indicating a comment or note is available to assist in understanding the specific cell.
  - Allows for quick reference to help answer question. If not clear see Budget Manual and escalate to RED/EBO team if needed.

# Improved Program Support Budget Process

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

**Annotations:**

- All PS Budgets Summary page (points to the top of the table)
- EDB Representative signs 1 packet (points to the signature box)
- All budgets prepared on 1 tab (Summary, Budget #1, Budget #2, etc.) (points to the bottom of the table)
- Must Match Total PS Budget (points to the total row)

- ✓ ALL individual PS budgets under one tab (Scroll Down from Summary)
- ✓ One (1) signature of approval required from EDB representative on Summary Tab
- ✓ Summary Tab is LOCKED as it is formula driven and will sum up all individual PS budgets by section
- ✓ Fifteen (15) individual PS Budget sections available.
- ✓ Print formatting updated

PROGRAM SUPPORT FUNDS BUDGET - 1		
2024		
Agent or Program Assistant Name	John Doe	
Program Area(s)	ANR	
Program Support Items	Budgeted \$	Program to be Supported
<b>Demonstration Supplies</b>		
	\$5,500.00	John Doe
	\$5,500	Subtotal
<b>Equipment - (I.e. GPS, soil probe, pressure canner tester)</b>		
	\$3,500.00	
	\$3,500	Subtotal
<b>Reference Materials - (books, magazines, special software, DVD's)</b>		
	\$4,000.00	
	\$4,000	Subtotal
<b>Teaching Aides - List</b>		
	\$1,000.00	
	\$0.00	
	\$1,000	Subtotal
<b>Other - List</b>		
	\$500.00	
	\$500	Subtotal
<b>Total Program Support Budget</b>	<b>\$14,500.00</b>	

**Form Fields:**

- Employee Name - Print
- Employee Signature
- Date Submitted

# Revamped Budget Amendment Tabs

- All Amended Budget changes made on new separate tab in the workbook (**Budget Amend tab**)
  - DO NOT MAKE ANY CHANGES TO ORIGINAL BUDGET PLAN tab in the workbook.**
- Formula driven to mirror original Budget Plan tab
  - Allows simple edits to be made
- Dropdown Box** will update new Assessment Data and Tax Rates (Received mid-calendar year)
  - Easily identify if county processed Amended Budget
  - Updates the Assessment Data and Tax Rates to give accurate Recurring Revenues.
- Data housed in one (1) EXCEL file
- Macro Button allows for easy **Reset Amended Budget Worksheet.**

BUDGET AMEND (DUE 06.30.23)		MEMO-AMEND	SCHEDULE OF DISBURSEMENTS AMEND		
COUNTY	[REDACTED]	FISCAL YEAR	2024	AREA	[REDACTED]
Amendment Changes	NO	Begin Date	7/1/2023	CATEGORY	A
		End Date	6/30/2024		
<b>ANTICIPATED INCOME &amp; RESERVES:</b>					%
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

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



# Revamped Budget Amendment Tabs



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 [REDACTED] Ext	
Support Staff Salaries	\$ 226,365
Support Staff Benefits	\$ 108,656
Base Agent Compensation	\$ 106,500
Third Base Agent Additional Cost	\$ 25,700
4th And Up Agent Salaries	\$ 158,003
4th And Up Agent Benefits	\$ 56,881
Student Intern Salaries	\$ 6,600
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 inst	

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

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

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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

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

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UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - JANUARY	
Due On or Before 10/10/2023	
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	\$ 12,850

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

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)

Q2 True Up from Amended Changes

- Amended Memo tab will pull updated data from the Budget Amendment Tab to create a new MOA
- Amended Schedule of Disbursements (SOD) tab will pull data from the Budget Amendment Tab to create new a new SOD
- SOD tab can calculate payments made YTD and provide updated Payment Due schedule reflecting the Amended changes.



# Budget Notes & Budget Cells

61101 - Equipment (Purchase/Lease/Rent)	\$25,000	Last Year Spend Difference	
61201 - Vehicle Purchase/Lease/Rent	\$15,000	3000	\$12,000
61301 - Land Purchase	\$0		\$0
61302 - Land Improvement	\$0		\$0
61401 - Building Construction	\$0		\$0
61402 - Building Improvement	\$50,000	2000	\$48,000
61403 - Furniture and Fixtures	\$25,000	0	\$25,000
61601 - Other Capital Outlay	\$0	5000	85000
<b>Capital Outlay</b>		<b>\$115,000</b>	<b>Subtotal of Capital Outlay</b>

In FY 24 we plan to remodel our lobby area. We will spend \$50k for construction expenses and \$25k for new furniture and lighting. We also are spending \$15k for two new lawn mowers.

- These changes were made to be a **TOOL FOR YOU**.
- The WHITE Cells Between the Amount Columns and the Text Boxes are **UNLOCKED**.
- This example illustrates typed notes regarding the budgeted Capital spend in the Text Box.
- In the Excel cells, we entered Last Year spend in these categories as reference when speaking with EDB representatives.
- **PLEASE NOTE:** Copies of the Excel file with your personal notes **SHOULD NOT** be given to EDB representatives. Be mindful when saving and sending files.

Questions?




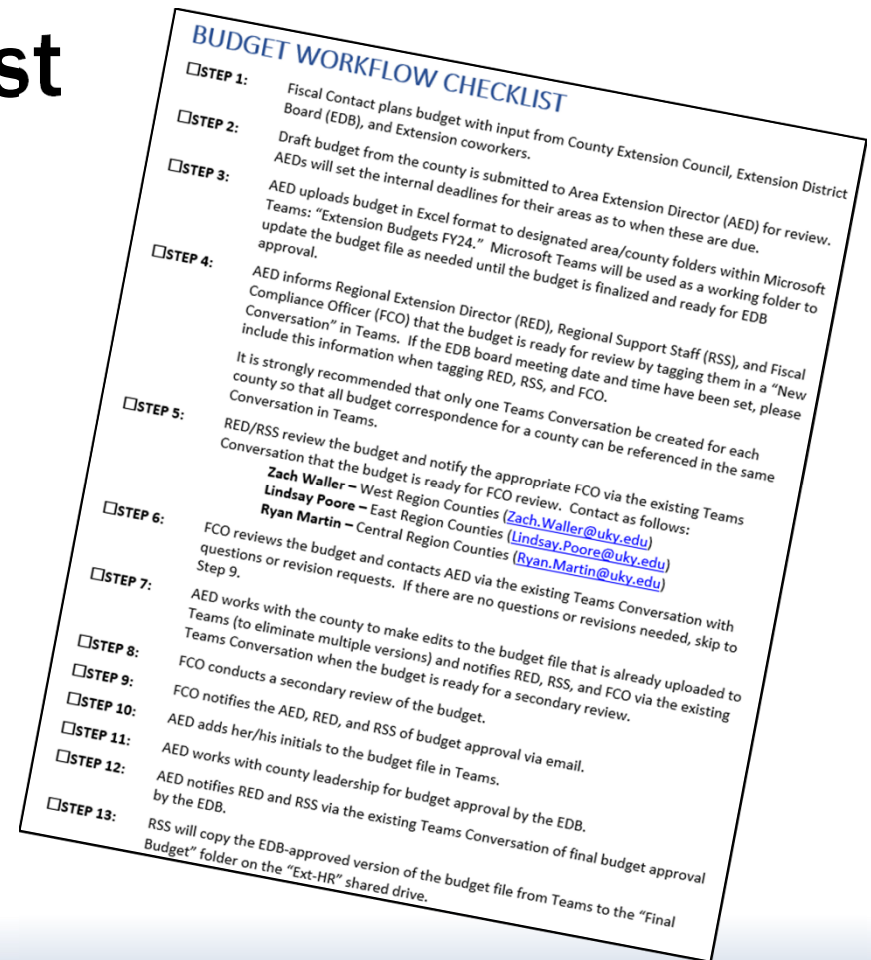
The logo consists of the letters 'U' and 'K' in a stylized, blocky font with a white outline and a blue fill. The 'U' is positioned above the 'K'.

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**Completing the Budget**

# Budget Workflow Checklist

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



# Excel Budget File

- Carryover Worksheet
- Budget Plan
- 10-Year Reserve Plan
- Memo – EDB
- Schedule of Disbursements
- Program Support Budgets
- Budget Amendment

**EBO will assist with completing the following:**

- Year-End Actuals
- DLG Summary
- Offset Voucher
- Uniform Financial Information Report (UFIR)

**EBO will follow up with REDs/AEDs on these processes.**

# Carryover Worksheet

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

# Budget Plan

<b>ANTICIPATED INCOME &amp; RESERVES:</b>									
							%		
Calculation of anticipated net income if county has an Extension Taxing District							(Tax Rate)		
Real Property	\$1,074,903,748		(X)				3.2000	=	\$343,969
	<i>(Property Assessment Subject to Rate)</i>						(Tax Rate)		
Personal Property	\$167,953,818		(X)				4.2500	=	\$71,380
	<i>(Property Assessment Subject to Rate)</i>						(MV Tax Rate)		
Motor Veh/Watercraft	\$177,110,030		(X)				1.9700	=	\$34,891
	<i>(Property Assessment Subject to MV Rate)</i>						Anticipated Delinquency		
Total Gross Income	\$450,240.25		(-)				5.00	=	\$427,728
							Collection Tax		<b>Net Extension District Tax Funds</b>
Subtotal Gross Income	\$427,728.24		(-)				4.25	=	\$409,550

*\*Assessment & Tax Rate Information Will Automatically Populate Based On County Selection\**



# Source of Income

- **Ext. District Tax** – Will populate from information entered in the Anticipated Income.
- **Interest** – This is the amount anticipated to be generated on all funds held by the Extension District for the upcoming fiscal year.
- **Delinquent Taxes** – EBO does not recommend budgeting this tax due to the volatility of these funds.
- **Other Ext Dist. Taxes** – Funds generated by other taxes such as Franchise Tax or Coal Severance Tax. Titles can be updated to reflect the source of income.
- **Co. Gen Fund** – For counties that receive appropriations directly from Fiscal Court.
- **City General Fund** – If applicable.
- **Reimbursements & Refunds** – Only to be utilized with AED/RED approval.
- **Gifts & Endowments** – Funds that are/have been pledged to the EDB. (See the Business Operations Manual for guidance on accepting gifts and donations.)
- **User Defined** – Monies from sources other than taxes or Fiscal Court. You can change the title to reflect the source.
- **Reserve** – Any funds held in reserve, such as savings accounts or CDs. All monies held by the District Board should be accounted for in the budget. No council funds need to be reported.
- **Capital Imp Fund** – Any reserve funds held for specific capital improvement expenditures.
- **Capital Equipment Fund** – Any reserve funds held for specific equipment expenditures.
- **Anticipated Carryover** – An estimated balance of funds on June 30th of the current year. (Excludes Reserves, Capital Improvement Fund & Equipment Fund) This information will populate from the Carryover Worksheet.

# Personnel Costs

- Merit Increases

- For FY24, we recommend that counties estimate a 2% merit increase as appropriate for 100% county paid staff (agents and support staff).
- AED will enter merit-based salary adjustments into the budget file before sending it to the county fiscal contact (salary info will be provided to AED).
- This estimated merit % increase **DOES NOT** guarantee an increase. A salary increase scale will be provided if the University approves salary adjustments. The scale is typically based on the annual performance merit rating and will be consistent across the state.



# Personnel Costs

- **Benefits**

- *Bi-weekly staff* will be budgeted at 48% of their annual salaries
- *Professional staff* will be budgeted at 36% of their annual salaries
- *Part-time and temporary staff* will be budgeted at 9% of their annual salaries
- Counties will be charged the actual costs for benefits when accounts are reconciled at year-end
- AEDs may request a report on counties with a higher than 48% benefit rate.

*If an exception to the provided rates is necessary, please reach out to the EBO Team to discuss and make updates to the workbook as needed.*



# County Contribution

County Contribution		
County Contribution (see budget manual for info)	\$81,300	\$40,650

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

- The County Contribution amount will populate automatically based on the county selected from the initial dropdown box.
- Counties have been divided into five groups for budgetary purposes –the same as last fiscal year.
- 3 Agent counties that move to 2 agent counties after July 1, 2018, will contribute 2/3 of the county contribution amount for Group E (\$46,000)
- Counties previously designated as 2 Agent counties will contribute \$10,000, with the expectation that their contribution will reach 2/3 of the Group E County Contribution over time.

# Salary: Third Base 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	Subtotal - Third Agent	\$20,179	\$11,351	
Third Agent				
Third Agent Shared				

- For those counties who have moved forward with the implementation of the 2+ Model, the budget will reflect the additional cost to the county for a third agent position.
- For those with a vacancy that will become a third agent position, the county will need to budget for that vacancy in this area.
- If a county has a 100% or 80% (FTE) third agent position, they will need to select “Third Agent” from the drop-down. The additional cost will be calculated via formula.
- If a county has a shared agent position, they must select “Third Agent Shared” from the drop-down. The additional cost will default to \$0, but the employee information will still need input in both county budget documents.
- The Person’s ID and Annual Salary will need to be entered, but the benefits and additional cost to the county will automatically populate.
- Counties will be charged the actual costs for benefits when accounts are reconciled at year-end.

# Salary: 4<sup>th</sup> And Up Agent Positions

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

# Intern and Facilitator Stipend

112	<b>Other Salaries &amp; Benefits (@ Benefit Rate of 9% &amp; 36%)</b>				
113	<b>Student Intern</b>		\$6,600	\$594	\$7,194
114	<b>Facilitator Stipend</b>			\$0	\$0
115		<b>Subtotal - 4th Agent / Other</b>	\$164,603	\$57,475	\$222,078
116					
117	<b>Total Salaries - Professional Staff - Base Agents</b>		\$282,503	\$57,475	\$339,978

# Travel

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

GRAY cells Locked

WHITE Cells Can be EDITED

# Travel

- Mileage reimbursement corresponds with IRS standard rate
  - Effective January 1, 2023 – 65.5 cents per mile
- Be aware of all UK Travel Regulations
- Reimbursements for travel must adhere to UK Policies and must be requested via the UK travel reimbursement process
- BPM link: <https://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/bpm/E-5-1.pdf>



# Professional Improvement Funds

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

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

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

# Professional Improvement (Agents)

- Maximum Agent limit - \$3,500; Additional \$1,000 for ESP
- Acceptable Use of PI Funds:
  - Professional Association Dues
  - Travel and Subsistence
  - Registration For Approved Professional Meetings/Activities
- Unacceptable Use of PI Funds:
  - Tuition of courses offered as college credit
  - Agent dues for outside professional, civic or assoc. (County may pay office memberships to local civic organizations)

*Only budget PI funds when ALL other obligations are met*

# Professional Improvement (Staff)

- All Counties should include funds for staff training/development
- PI Opportunities for Support Staff Include
  - Chi Epsilon Sigma
  - Suggested amount per support staff - \$1,500
- All support staff should have the same amount budgeted. (exceptions may apply in unique cases)

*Only budget PI funds when ALL other obligations are met*

# UK Operating Expenses

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

- Staff Model: Drop-down menu (2 Agent/3 Agent) (includes funding for one support staff)
- Amount: Drop down based on either 2 or 3 agent value
- Additional operational costs (per person) – Enter the additional staff following the Budget Guidelines for County Program Cost Share.
- Counties are not charged for EFNEP, SNAP-Ed, or KSU-paid program assistants. In addition, counties are not charged for bi-weekly staff members who work less than 7.5 hours per week (>20%).

# Optional County Support Costs

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

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

*Does NOT Include Postage*

# Office Operation:

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

OFFICE OPERATION EXPENSES:		Amount	
53001 - Advertising and Printing		\$32,000	
53002 - Professional Services		\$0	
53003 - Maintenance and Repairs		\$15,000	
53004 - Rents and Leases		\$0	
53005 - Insurance and Bonds		\$0	
53006 - Other Contracts		\$18,000	
53007 - Equipment Repair		\$5,000	
53008 - Vehicle Insurance		\$0	
53009 - Vehicle Maintenance & Repair		\$0	
53100 - Utilities		\$32,000	
<b>Contracted Services</b>			<b>\$102,000 Subtotal Contracted Services</b>
54001 - Marketing & Special Programs		\$65,000	
54002 - Supplies & Services		\$30,000	
54004 - Postage and Shipping		\$10,000	
54005 - Publications		\$0	
54006 - Janitorial Supplies		\$8,500	
54007 - Other Materials and Supplies		\$0	
54100 - Program Support (Agents)		\$51,000	
54100 - Program Support (Assistants)		\$0	
54198 - Program Support (COUNTY - Supported NEP)		\$0	
<b>Materials &amp; Supplies</b>			<b>\$164,500 Subtotal Materials &amp; Supplies</b>
55001 - Dues and Subscriptions		\$4,000	
58001 - Court Judgements		\$0	
59002 - Audit		\$4,500	
59003 - Board Expense		\$1,000	
59004 - Bookkeeping Expense		\$6,000	
59005 - Cell Phones		\$11,760	
59006 - DLG Fees		\$500	
59007 - Late Fees		\$0	
59008 - Card Fees		\$0	
59009 - Bank Fees		\$0	
59010 - Building Insurance		\$11,000	
59011 - Excess Insurance		\$1,000	
59012 - Facility Rental		\$0	
59013 - Storage Rental		\$0	
59014 - Treasurer's Bond		\$1,500	
59015 - Volunteer Management/Background Checks		\$10,000	
59016 - Sales Tax Paid		\$0	
59017 - ADA Needs		\$1,000	
<b>Administration</b>			<b>\$52,260 Subtotal Administration</b>
6101 - Equipment (Purchase/Lease/Rent)		\$25,000	
61201 - Vehicle Purchase/Lease/Rent		\$15,000	
61301 - Land Purchase		\$0	
61302 - Land Improvement		\$0	
61401 - Building Construction		\$0	
61402 - Building Improvement		\$50,000	
61403 - Furniture and Fixtures		\$25,000	
61601 - Other Capital Outlay		\$0	
<b>Capital Outlay</b>			<b>\$115,000 Subtotal Capital Outlay</b>
62100 - Principal Payments			
62300 - Interest Payments			
<b>Debt Service</b>			<b>\$0 Subtotal Debt Service</b>

# Balanced Budget

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

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

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

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

# Reserve for Emergency

*Requires board action to be spent*

<b>RESERVE FOR EMERGENCY:</b>	<b>(Cannot be charged against - takes Board action to transfer into another line item)</b>				
Year End - FY 24 Capital Improvements Fund					
Year End - FY 24 Capital Equipment Fund					
Year End - FY 24 Emergency Operating Reserve			#N/A		
<b>TOTAL - ALL RESERVES</b>					#N/A

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





# 10 Year Financial Plan

## OPERATING RESERVE

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

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

The amount of reserve funds allocated for Operating Reserves are automatically populated into the following fiscal year of the 10-year plan; *therefore*, **NO INFORMATION NEEDS TO BE ENTERED FOR THIS CATEGORY.**

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

# 10 Year Financial Plan

## CAPITAL IMPROVEMENT/EQUIPMENT RESERVE

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

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

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

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

COUNTY COOPERATIVE EXTENSION SERVICE - 10-YEAR RESERVE PLAN												
COUNTY	2024	C1										
	FISCAL YEAR	AREA										
RESERVE 10-YEAR FINANCIAL PLAN												
MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE	\$ 646,038	MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE LESS ESTIMATED YEAR END EMERGENCY OPERATING RESERVE CURRENT FY (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	AMOUNT	
Year End FY23 - Operating Emergency Reserves - FY 2024 =	\$ 1,400,206	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	
Year End FY24 - Net Operating Impact to Reserves - B[V]	\$ (304,248)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Year End FY24 - Estimated Operating Emergency Reserves =	\$ 1,095,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Year End FY24 - Total Emergency Reserves & Capital Funds =	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	
CAPITAL IMPROVEMENT RESERVE PLAN	\$ 500,000											
DESCRIPTION	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTAL	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EQUIPMENT FUND RESERVE PLAN	\$ 50,000											
DESCRIPTION	FISCAL YEAR 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	TOTAL	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL RESERVE FUNDS REMAINING	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	\$ 1,645,358	
Signature (District Board Representative)	Date Submitted											

# Schedule of Disbursements

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

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

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

# Schedule of Disbursements


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

Please remit the voucher along with each payment.

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

# Memo - EDB

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

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

**MEMORANDUM OF AGREEMENT**

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

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

**The COUNTY and UNIVERSITY mutually agree:**

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

**The COUNTY agrees:**

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

Questions?