



Cooperative
Extension Service

BUDGET PREPARATION MANUAL

FISCAL YEAR 2025

REVISED FEBRUARY 2024

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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.

Contact Us

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All Extension Business Office mail should come to:

Extension Business Operations
N106 Ag Science Center North
1100 South Limestone
Lexington, KY 40546-0091

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"/>	Currently, no SPGE is required by KRS to complete the UFIR
<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: *FY24 Year-End Budget Summary *FY25 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:** EBO Business Analyst (BA) uploads budget in Excel format to designated area/county folders within Microsoft Teams: “Extension Budgets FY25” and tags Regional Extension Director (RED), Area Extension Director (AED), and Regional Staff Support (RSS) in a “New Conversation.” Microsoft Teams will be used as a working folder to update the budget file as needed until the budget is finalized and ready for the Extension District Board’s (EDB) approval.

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

- STEP 3:** Draft budget from the county is submitted to AED for review. AEDs will set internal deadlines for their areas as to when these are due.

- STEP 4:** AED informs RED, RSS, and BA that budget is ready for review by responding in the appropriate existing “Conversation” in Teams. If EDB board meeting date and time has been set, please include this information when tagging RED, RSS, and BA.

It is strongly recommended that only one Teams Conversation be used 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 BA via the existing Teams Conversation that the budget is ready for BA 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:** BA reviews budget and contacts AED via the existing Teams Conversation with questions or revision recommendations. 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 BA via the existing Teams Conversation when the budget is ready for secondary review.

- STEP 8:** BA conducts a secondary review of the budget.

- STEP 9:** BA 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 “Budget Final” folder on “Ext-West/Central/East” 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 – 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

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 revision recommendations. Even though this process focuses on the county’s contribution to Extension, please recognize that 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 the process of submitting the Budget Plan 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	Adair	FISCAL YEAR	2025	AREA	E1
	County	Begin Date	7/1/2024	CATEGORY	D
	Adair	End Date	6/30/2025		
ANTICIPATED INCOME	Allen			%	
Calculation of anticipated net income	Anderson			(Tax Rate)	
	Ballard				

ANTICIPATED INCOME

As you fill out the plan and other budget forms, be sure to include all available sources of funds (tax revenues, interest, savings, CDs, money market funds, carryover, etc.). It is important to estimate revenue accurately to ensure that all necessary expenses can be funded and to generate an accurate projection of available carryover and reserve funds.

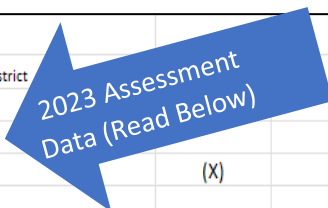
ANTICIPATED INCOME & RESERVES:					%	
Calculation of anticipated net income if county has an Extension Taxing District					(Tax Rate)	
Real Property	\$1,074,903,748	(X)	3.2000	=	\$343,969	
	(Property Assessment Subject to Rate)		(Tax Rate)			
Personal Property	\$167,953,818	(X)	4.2500	=	\$71,380	
	(Property Assessment Subject to Rate)		(MV Tax Rate)			
Motor Veh/Watercraft	\$177,110,030	(X)	1.9700	=	\$34,891	
	(Property Assessment Subject to MV Rate)		Anticipated Delinquency			
Total Gross Income	\$450,240.25	(-)	5.00	=	\$427,728	
			Collection Tax			
Subtotal Gross Income	\$427,728.24	(-)	4.25	=	\$409,550	Net Extension District Tax Funds
Recurring Income			AMOUNT			
Extension District Tax			\$409,550			
Interest			\$0			
Delinquent Taxes			\$0			
Other Taxes			\$0			
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			
User Defined			\$0			
User Defined			\$0			
User Defined			\$0			
Total for Recurring Revenue			\$409,550			

FUND SOURCES

The information below provides detailed instructions on how to estimate anticipated income that will be generated from each of the various funding sources for budget planning purposes. The primary sections will be **Recurring Income** (New income generated in FY25) and **Carryover Reserves** (Prior Year income that was not spent, so that the remaining unspent surplus is accounted for in FY25). Sources of funds may vary depending on the structure of each individual County Extension Service.

1. REAL PROPERTY - PERSONAL PROPERTY - MOTOR VEHICLE/WATERCRAFT

ANTICIPATED INCOME & RESERVES:					%	
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	
	(Property Assessment Subject to Rate)		(Tax Rate)			
Personal Property	\$167,953,818	(X)	4.2500	=	\$71,380	
	(Property Assessment Subject to Rate)		(MV Tax Rate)			
Motor Veh/Watercraft	\$177,110,030	(X)	1.9700	=	\$34,891	



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 (i.e., FY25 budget plans will use 2023 certification amounts). Assessment Data for Calendar Year 2024 won't be available until July-August 2024, so 2023 Assessment Data is used since it is the most current data at the time of budget prep for FY25. If a county is required to complete a Budget Amendment later in the year and 2024 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 2025 will be based on 2024 Assessment. Due to timing, the taxes are billed and collected by the end of Calendar Year 2024 which falls in Fiscal Year 2025. 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 that 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% (indicated by a blue arrow pointing to the 5.00 value)

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 the 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 (indicated by a blue arrow pointing to the 4.25 value)

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 cannot 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 to be manually entered here.**

b) Other Taxes - Extension District Taxes

Inventory In Transit		\$5,200
Franchise Taxes		\$7,800

Annotations: Blue arrows point to the first column with the text "Edit, if applicable" and to the second column with the text "Enter \$".

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		\$0
City General Fund		\$0
Reimbursement & Refunds		\$0
Gifts & Endowments		\$0

Annotations: Blue arrows point to the first column with the text "Locked" and to the second column with the text "Enter \$".

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 from other sources. Most counties will not need to utilize these rows. **If applicable, enter the amount of your Fiscal Court appropriation or other incomes listed into the Amount column on the right.**

d) User Defined

United Way		\$2,500
Fairground Rental		\$5,000

Annotations: Blue arrows point to the first column with the text "Edit, if applicable" and to the second column with the text "Enter \$".

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		\$0
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Annotations: Blue arrows point to the first column with the text "Locked" and to the second column with the text "Enter \$".

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.**

5. Carryover Reserves for Capital & Emergency Operating

Carryover Reserves for Capital & Emergency Operating			AMOUNT
Year End FY 24 Capital Improvement Fund			\$ 300,000.00
Year End FY 24 Capital Equipment Fund			\$ 100,000.00
Year End FY 24 Emergency Operational Reserve Fund			\$ 1,690,185.00
Year End FY 24 Anticipated Carryover Reserves On Hand			\$ 81,039.38
Total for Reserves for Emergency / Capital			\$ 2,171,224.38
New Loans	Total Funds from Loans from External Sources		\$ -
Total Available Funds			\$3,556,054.67

The following details the different Carryover Reserve categories. To populate balances on the Budget Tab, the Carryover Calc Worksheet Tab must first be completed. More information on completing Carryover Reserves section is on Pages 14-15. All GREEN tabs in the file are associated with submitting the Budget Plan.

a. Capital Improvement Fund Reserves

Year End FY 24 Capital Improvement Fund	Locked. Complete Carryover Calc TAB	\$ 300,000.00
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Capital Improvement Fund Reserves include any standby funds that are being held for specific Capital Improvement expenditures. This amount is derived from the FY24 approved budget or a more recently approved FY24 budget amendment, if applicable. **The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY25 should be the approved ending balance from FY24 Reserves for Capital Improvement, LESS expenditures that have/will be paid within FY24. This should show budgeted Beginning Balance for FY25. The Carryover Reserves section 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 FY24 budget Capital Improvements Fund Reserve; they **DID NOT** expend any funds on Capital Improvement projects in FY24; therefore, they will carry forward all \$300,000 in their FY25 budget plan under the Capital Improvements Fund.

Fiscal Year **2024** (2023-2024) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board
Year End - FY 24 Capital Improvements Fund	\$300,000


Fiscal Year **2025** (2024-2025) Budget Plan (Beginning Balance)

Year End FY 24 Capital Improvement Fund	\$ 300,000.00
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Example 2: A county approved \$300,000 in their FY24 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 FY24 and the \$50,000 expended. They will then carry forward only \$250,000 in their FY25 budget plan under the Capital Improvements Fund.

Fiscal Year **2024** (2023-2024) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board
Year End - FY 24 Capital Improvements Fund	\$300,000



Spent (\$50,000) during FY24 on a Board-approved Capital Improvement Project to repave the parking lot.

Fiscal Year **2025** (2024-2025) Budget Plan (Beginning Balance)

Year End FY 24 Capital Improvement Fund	\$ 250,000.00
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b. Equipment Fund Reserves

Year End FY 24 Capital Equipment Fund	Locked. Complete Carryover Calc TAB	\$ 100,000.00
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Equipment Fund Reserves include any standby funds that are being held for specific Equipment expenditures. This amount is derived from the FY24 approved budget or a more recently approved FY24 budget amendment, if applicable. **The balance for this cell is pulled from the Carryover Calc Worksheet Tab.** The amount for FY25 should be the approved ending balance from FY24 Reserves for Capital Equipment Fund Reserves, **LESS** expenditures that have/will be paid within FY24. This should show budgeted Beginning Balance for FY25. The Carryover Reserves section 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 FY24 budget Equipment Fund Reserve; they **DID NOT** expend any funds on Equipment in FY24; therefore, they will carry forward all \$100,000 in their FY25 budget plan under the Capital Improvements Fund.

Fiscal Year **2024** (2023-2024) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board
Year End - FY 24 Capital Equipment Fund	\$100,000


Fiscal Year **2025** (2024-2025) Budget Plan (Beginning Balance)

Year End FY 24 Capital Equipment Fund	\$ 100,000.00
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Example 2: A county approved \$100,000 in their FY24 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 FY24. They will then carry forward only \$95,000 in their FY25 budget plan under the Equipment Fund.

Fiscal Year **2024** (2023-2024) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board
Year End - FY 24 Capital Equipment Fund	\$100,000



Spent (\$5,000) during FY24 on the purchase of a commercial grade stove, which was approved by the Board.

Fiscal Year **2025** (2024-2025) Budget Plan (Beginning Balance)

Year End FY 24 Capital Equipment Fund	\$ 95,000.00
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c. Anticipated Carryover

Year End FY 24 Anticipated Carryover Reserves On Hand	Locked. Complete Carryover Calc TAB	\$ 81,039.38
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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 (FY24). This line will show the beginning balance of excess funds for FY25. **Anticipated Carryover should EXCLUDE Emergency Reserves, Capital Improvement and Equipment Funds.**

A Carryover Worksheet tab has been added to the workbook for FY25 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 24 Emergency Operational Reserve Fund	Locked. Complete Carryover Calc TAB	\$ 1,690,185.00
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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 FY24 approved budget (or a more recently approved FY24 budget amendment, if applicable). **The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY25 should be the approved ending balance from FY24 Reserves for Emergency, LESS expenditures that have/will be paid within FY24. This should show budgeted Beginning Balance for FY25. The Carryover Reserves section 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: In FY24, a county approved \$1,690,185 as their Emergency Operating Reserve in their Budget. This balance represents what they wanted in emergency reserves at end of FY24. they operated to their Budget and **DID NOT** expend any funds from their Reserve in FY24; therefore, they will carry forward all \$1,690,185 into their FY25 Budget Plan. In order to display Emergency Operating Reserve balance on the budget plan, enter other balances in the Carryover Calc Tab.

Fiscal Year **2024** (2023-2024) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board
Year End - FY 24 Emergency Operating Reserve	\$1,690,185


Fiscal Year **2025** (2024-2025) Budget Plan (Beginning Balance)

Year End FY 24 Emergency Operational Reserve Fund	\$ 1,690,185.00
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Example 2: A county approved \$1,690,185 in their FY24 budget Reserve; however, they had an unplanned maintenance expense that cost \$40,000 and resulted in the county having to utilize their reserve funds to cover the cost. The maintenance repair was completed during FY24 and the \$40,000 expended. They will then carry forward only \$1,650,185 in their FY25 budget plan under the Emergency Operating Reserve. In order to display Reserve balance on the budget plan, enter balance in the Carryover Calc Tab.

Fiscal Year **2024** (2023-2024) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board
Year End - FY 24 Emergency Operating Reserve	\$1,690,185



Spent (\$40,000) during FY24 on a maintenance project that was not originally budgeted. Reduce balance in the FY25 plan.

Fiscal Year **2025** (2024-2025) Budget Plan (Beginning Balance)

Year End FY 24 Emergency Operational Reserve Fund	\$ 1,650,185.00
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e. New Loans

New Loans	Total Funds from Loans from External Sources	\$ -
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SPGEs should record all receipts and revenue sources in the fiscal year. Loans or additional funds from External Sources should be budgeted, if known, at the time of completing Budget Plan. If these funds are received after the budget process the county likely will need to conduct a Budget Amendment to disclose these funds as revenue. These are a vital factor in the financial budget to make sure that Total Available Funds are disclosed so proper cash flow and expenditures may be accounted for and reported.

COMPLETING THE CARRYOVER CALC TAB

CARRYOVER WORKSHEET FOR BUDGET PREPARATION			
Cash Balance Of All EDB Accounts <u>as of TODAY</u> (Includes Savings, CDs, Money Market, etc.)	\$	2,171,224.38	a
+ Plus: Anticipated Remaining FY24 <u>Revenue</u> (Revenue Expected from TODAY to 6/30/24)	\$	20,000.00	b
- Less: Anticipated Remaining FY24 <u>Expenditures</u> (Expenses Expected from TODAY to 6/30/24)	\$	15,000.00	c
ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/24 (YE FY 2024 = Beginning Balance FY 2025)	\$	2,176,224.38	d
- Less: Reserve - FY 24 Capital Improvement Fund Reserve (Enter to populate on Budget Tab)	\$	300,000.00	e
- Less: Reserve - FY 24 Equipment Fund Reserves (Enter to populate on Budget Tab)	\$	100,000.00	f
- Less: Reserve - FY 24 Emergency Operational Expense Reserves (Enter to populate on Budget Tab)	\$	1,690,185.00	g
ESTIMATED CARRYOVER INTO FY25	\$	86,039.38	h

****Please enter A, B, C and E, F, G as POSITIVE numbers. Letters correspond to screenshot 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 “**ALL DATES.**”

Cash Balance Of All EDB Accounts <u>as of TODAY</u> (Includes Savings, CDs, Money Market, etc.)	\$	2,171,224.38
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- b. Anticipated Remaining FY24 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 in QuickBooks Online to reference large payments that may need to be factored in if they are normal recurring revenues.

+ Plus: Anticipated Remaining FY24 <u>Revenue</u> (Revenue Expected from TODAY to 6/30/24)	\$	20,000.00
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- c. Anticipated Remaining FY24 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 in QuickBooks Online to reference large expenses that may need to be factored into this balance. Be sure not to include one-time expenditures such as Capital expenses, etc., that will not repeat.

- Less: Anticipated Remaining FY24 <u>Expenditures</u> (Expenses Expected from TODAY to 6/30/24)	\$	15,000.00
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- d. **Anticipated Balance Of All EDB Accounts On 6/30/24** - FY 24 Ending Balance/FY 25 Beginning Balance— **This number will populate automatically in the Budget Plan once you enter the information in Steps a, b, c above.**

ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/24 (YE FY 2024 = Beginning Balance FY 2025)	\$	2,176,224.38
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- e. **Capital Improvement Fund Reserves** – See pages 10-11 Section “a” Capital Improvement Fund Reserves. This balance should be the final Year End FY24 balance. **This number will populate automatically in the Budget Plan tab once entered.**

- Less: Reserve - FY 24 Capital Improvement Fund Reserve (Enter to populate on Budget Tab)	\$	300,000.00
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- f. **Equipment Fund Reserves** – See pages 11-12, Section “b” Equipment Fund Reserves. This balance should be the final Year End FY24 balance. **This number will populate automatically in the Budget Plan tab once entered.**

- Less: Reserve - FY 24 Equipment Fund Reserves (Enter to populate on Budget Tab)	\$	100,000.00
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- g. **Emergency Operating Reserves** - See pages 12-13, Section “d” Emergency Operating Reserve. This balance should be the final Year End FY24 balance. **This number will populate automatically in the Budget Plan tab once entered.**

- Less: Reserve - FY 24 Emergency Operational Expense Reserves (Enter to populate on Budget Tab)	\$	1,690,185.00
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- h. **Estimated Carryover into FY25** - See page 12, Section “c” Anticipated Carryover - **This number will populate automatically in the Budget Plan once you enter the information in Steps e, f, g above.**

ESTIMATED CARRYOVER INTO FY25	\$	86,039.38
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Carryover Reserves for Capital & Emergency Operating			AMOUNT
Year End FY 24 Capital Improvement Fund			\$ 300,000.00
Year End FY 24 Capital Equipment Fund			\$ 100,000.00
Year End FY 24 Emergency Operational Reserve Fund			\$ 1,690,185.00
Year End FY 24 Anticipated Carryover Reserves On Hand			\$ 86,039.38
	Total for Reserves for Emergency / Capital		\$ 2,176,224.38
New Loans	Total Funds from Loans from External Sources		\$ -
	Total Available Funds		\$3,561,054.67

The Carryover Reserves total will be automatically calculated at the bottom of the income section in cell G42 of the Budget Plan tab. **Total Available Funds** represents the cumulative total of all funds that are available to meet the financial obligations that may occur within the upcoming fiscal year. Total Available Funds includes all Recurring Revenue that will be generated within the upcoming fiscal year, Carryover Reserves, and any known New Loans. This value will populate from the income information above; therefore, **no data needs to be manually entered here.** If a county is planning or anticipates funds from a loan, it should be recognized as part of the Total Available Funds and should be manually entered in the orange cell shown above.

ANTICIPATED EXPENDITURES

Anticipated Expenditures are estimated costs that have not been incurred yet but will be incurred 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, 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 Agents' and Third Base agent salaries and benefits. 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, 4th & Above Agents, or other 100% county-funded positions will be refunded to counties via the Fiscal Year End Final Accounting process.

For FY25, it is recommended that counties estimate a 2% merit increase as appropriate for 100% county-paid 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 Plan. 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
					Hours		Draft	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	

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 **48%** 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 fiscal year.
- The budgeted amount for benefit costs of all Third Base Agent and 4th & Above Agent positions will be **36%** of their annual salaries. Counties will be charged the actual benefit cost for Third Base Agents based on the 2+ model cost share arrangement, and all of the benefit costs for 4th & Above Agents when accounts are reconciled at the end of the fiscal year.

- The budgeted amount for benefit costs for part-time (less than 80%), temporary employees, and Summer Interns 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 fiscal 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 of 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

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 of 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	\$8,104	\$1,179	\$14,283

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 FY25.

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 Two 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

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

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 Plan Tab.

SALARY: Professional Staff - Base Agents	
County Contribution (see budget manual for info)	Amount \$117,900.00

For counties that have moved to the 2+ agent model 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 that have not yet moved to the 2+ agent model, the county contribution amount will continue to apply toward the cost of Base Agents.

Below is the breakdown of all current County Groupings and individual County rankings for reference.

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 36%)				
Position	Person ID	Salary	Benefits	Additional Cost to County for Third Agent (2+ Model)
Third Agent	12121212	\$ 47,900.00	\$ 17,244.00	\$ 19,329.60
N/A	Subtotal - Third Agent		\$ 12,370.94	\$ 6,958.66
Third Agent			Difference	
Third Agent Shared			between Your	

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 95). 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	Additional Cost to County for Third Agent (2+ Model)	
Third Agent Shared	12121212	\$ 50,000.00	\$ 18,000.00	\$ -	
N/A	Subtotal - Third Agent		\$ -	\$ -	
Third Agent Shared					
% of Salaries & Benefits (S&B) County Enter Only If Shared	Total S&B of 3rd Agent	Total S&B Owed by Sharing Counties	Your County Cost of Shared S&B	Difference between Your Cost and County Contribution Minimum	Additional Cost to County for Third Agent (2+ Model) Shared
50%	\$ 68,000.00	\$ 54,400.00	\$ 27,200.00	\$ 100.00	\$ 100.00
Enter Above	Subtotal - Shared Third Agent		\$ 64.00	\$ 36.00	

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/state 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 indicated above (Row 98).

Note: 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 & Above (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)	10023412	\$40,428	\$14,554	\$54,982
One Agent Person ID Per Line			\$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 4th & Above Agents (**DO NOT ENTER NAMES OR INITIALS**) and annual salary amount.

Note: 4th & Above positions are 100% funded by the county. These agents' information will populate at 100% Cost to County and Benefits will be 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 interns, be sure to multiply the \$6,600 by the number of total interns. The below example shows the cost for 2 Interns.

NOTE: It is possible a county will need to budget one intern over two Fiscal Years due to the timing of Fiscal Year End (06/30). Example: \$6,600 may cover a May-July time period, or a June-August time period.

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

Annotations: Blue arrow pointing to 'Intern (2)' says '2 Interns'. Blue arrow pointing to '\$1,188' says '2 x \$6,600'.

Facilitator Stipend (Benefit Rate 36%)

For those counties that currently have a designated facilitator, the stipend amount the facilitator receives 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 FY25 will be \$3,500. Updated facilitator contracts will be signed effective July 1, 2024, 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: Blue arrow pointing to '123568' says 'Person ID'. Blue arrow pointing to '\$7,002' says '\$3,500 each'.

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 vehicle mileage reimbursement rate of **\$0.67 cents per mile effective January 1, 2024**, when estimating travel budgets for the year. University 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 the Business Officer for your Region for guidance. They can then assist in following up with Ryan Martin in M-G CAFE Extension Business Operations for all travel-related questions.

Enter in the name of the employee as well as the amount that has been budgeted for travel. It is required that equity exist among positions when constructing travel budgets (Agents, Program 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 county-paid salaries, 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, KAECOA, 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 for 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.

Effective FY25, professional improvement funds may be up to, but no more than, **\$4,000 per agent per year**. Support staff and program assistants may also receive professional improvement funds (up to **\$1,750 each per year**). 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 fiscal year cannot be carried over to the next fiscal 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 that has been budgeted for professional improvement. **It is required that equity exist among positions when constructing professional improvement budgets (Agents, Program 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 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 and county staff 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 fewer 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 that will have UK Operating costs associated with their positions, i.e., those that are not already counted in this section, pictured below.

	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

Optional County Support Costs:

Optional County Support Costs will include the amount that the county estimates spending for the purchase of publications or other items ordered from Agricultural Communication Services (Ag Comm) or supplies from UK Stores. The amount budgeted in this section ***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 that should not be budgeted for or purchased during the course of the fiscal year. Please see the below list for guidance:

Use of Public Funds	
<u>Unallowable uses of public funds include:</u>	
<ul style="list-style-type: none"> • 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; 	<ul style="list-style-type: none"> • 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			\$ 5,000.00		
53002 - Professional Services			\$ 25,000.00		
53003 - Maintenance and Repairs			\$ 6,000.00		
53004 - Rents and Leases			\$ 1,200.00		
53005 - Insurance and Bonds			\$ 2,600.00		
53006 - Other Contracts			\$ 7,000.00		
53007 - Equipment Repair			\$ 2,000.00		
53008 - Vehicle Insurance			\$ 2,000.00		
53009 - Vehicle Maintenance & Repair			\$ 500.00		
53100 - Utilities			\$ 18,000.00		
Contracted Services			\$ 69,300.00	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' 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 equipment in good working order 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 upon 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 include expenses for electricity, gas, other heating and cooking fuels, water, sewer, telephone (landline) and internet.

MATERIALS AND SUPPLIES

54001 - Marketing & Special Programs		\$ 7,000.00		
54002 - Supplies & Services		\$ 5,000.00		
54004 - Postage and Shipping		\$ 3,000.00		
54005 - Publications		\$ -		
54006 - Janitorial Supplies		\$ 3,000.00		
54007 - Other Materials and Supplies		\$ 5,000.00		
54100 - Program Support (Agents)		\$ 30,000.00	\$ 44,000.00	
54100 - Program Support (Assistants)		\$ 14,000.00		
54198 - Program Support (COUNTY - Supported NEP)		\$ -	Subtotal PS Bud	
54901 - UK Operating Expenses		\$ 3,590.00		
Materials & Supplies			\$ 70,590.00	Subtotal of Materials & Supplies

k. Marketing and Special Programs

This expense category is associated with how much an Extension Service plans 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 among 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 FY25.

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 use of 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 include items 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 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) encompasses 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 budget line would include Assistant program support related to SNAP-Ed 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	\$	4,000.00			
56000 - County Travel & Professional Improvement	\$	61,500.00			
58001 - Court Judgements	\$	-			
59002 - Audit	\$	4,500.00			
59003 - Board Expense	\$	2,000.00			
59004 - Bookkeeping Expense	\$	7,200.00			
59005 - Cell Phones	\$	11,760.00			
59006 - DLG Fees	\$	500.00			
59007 - Late Fees	\$	-			
59008 - Card Fees	\$	-			
59009 - Bank Fees	\$	-			
59010 - Building Insurance	\$	11,000.00			
59011 - Excess Insurance	\$	1,000.00			
59012 - Facility Rental	\$	-			
59013 - Storage Rental	\$	-			
59014 - Treasurer's Bond	\$	1,500.00			
59015 - Volunteer Management/Background Checks	\$	14,000.00			
59016 - Sales Tax Paid	\$	-			
59017 - ADA Needs	\$	1,000.00			
Administration	\$	119,960.00	Total of Administration		

t. Dues and Subscriptions

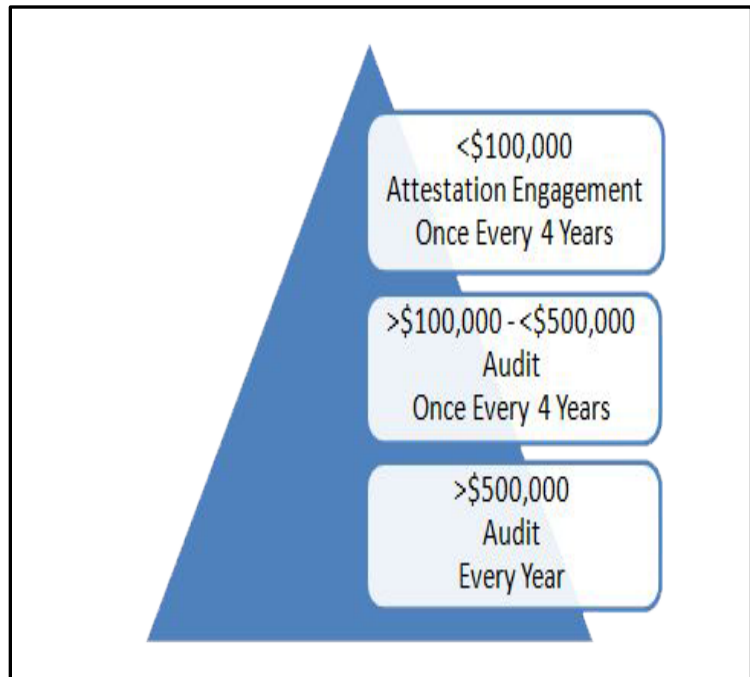
Expenses related to publication and other types of subscription services (can be both digital and print). This category also includes membership dues for civic, service, and professional trade organizations (those not budgeted under Professional Improvement).

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 refer 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 upon request.

ee. Excess Insurance

This category is designated for insurance-related expenses beyond the categories designated for vehicle and building insurance. Expenses could include an 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)			\$ 25,000.00			
61201 - Vehicle Purchase/Lease/Rent			\$ 75,000.00			
61301 - Land Purchase			\$ -			
61302 - Land Improvement			\$ -			
61401 - Building Construction			\$ -			
61402 - Building Improvement			\$ 20,000.00			
61403 - Furniture and Fixtures			\$ -			
61601 - Other Capital Outlay			\$ -			
Capital Outlay				\$ 120,000.00	Total of Capital	Outlay

II. 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, and copiers. Even smaller items 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, please reach out to your 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 an existing building that increase the future potential of the . Examples of building improvements include major repairs, renovations, 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 APPROPRIATION EXPENSES

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 25 Capital Improvements Fund									\$ 250,000.00
Year End - FY 25 Capital Equipment Fund									\$ 100,000.00
Year End - FY 25 Emergency Operating Reserve									\$ 1,283,538.36
TOTAL - ALL RESERVES									\$ 1,633,538.36

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 25 Capital Improvements Fund	\$	250,000.00	
Year End - FY 25 Capital Equipment Fund	\$	100,000.00	
Year End - FY 25 Emergency Operating Reserve	\$	1,283,538.36	
TOTAL - ALL RESERVES			\$ 1,633,538.36

c. Emergency Operating Reserve

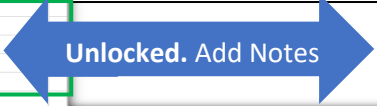
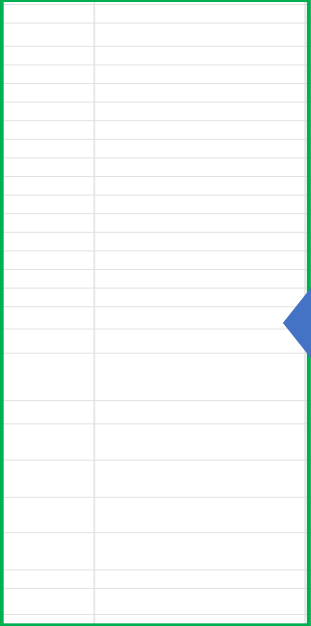

Operating Reserve refers to money that can be accessed to cover unexpected costs or shortfalls in Recurring Revenue should the need arise. Ideally, a county should maintain six (6) months' to twelve (12) months' worth of expenses in its reserve fund. **No more than a year's worth of expenses should be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

The example below shows Emergency Operating Reserve balance of \$1,033,358.36 is less than the 12-month Total Appropriation Expenses (\$1,373,344.80) **AND** more than 6 months (\$686,672.40 = \$1,373,344.80 / 2). This can indicate proper funding and a safe reserve for the Emergency Operating Reserve.

TOTAL APPROPRIATION EXPENSES:				\$ 1,373,344.80
RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board action to transfer into another line item)			
Year End - FY 25 Capital Improvements Fund	\$	250,000.00		
Year End - FY 25 Capital Equipment Fund	\$	100,000.00		
Year End - FY 25 Emergency Operating Reserve	\$	1,033,538.36		
TOTAL - ALL RESERVES				\$ 1,383,538.36

BUDGET NOTES SECTION

Budget Notes Comment Text Boxes are available for each section all along the right side to allow users to type notes and details. The cells to the right, BETWEEN each section and the Budget Notes Comment Text Boxes (**GREEN** Boxes below) are **UNLOCKED** allowing users the ability to enter in data, add quick balances, or provide another area for quick notes if needed.

	1.3000	=	\$102,071	
Anticipated Delinquency				
5.00	=	\$1,326,294		
Collection Tax			Net Extension District Tax Funds	
4.25	=	\$1,269,927		
	AMOUNT			
	\$1,269,927			
	\$0			
	\$10,000			
	\$7,500			
	\$400			
	\$0			
	\$0			
	\$0			
	\$0			
	\$0			
Revenue	\$1,287,827			
Operating	AMOUNT			
	\$200,000			
	\$50,000			
	\$994,011			
	\$406,195			
Agency / Capital	\$1,650,206			
Funds	\$2,938,033			

At the bottom of the Budget Plan, there is a section that has been created to allow for the opportunity to make overall notes regarding the budget that may assist during the review/routing process.

Potential notes include a justification of a budget that involves overspending of recurring funds or a detailed list of what vehicles are being budgeted for purchase in a given fiscal year.

BUDGET NOTES: *(Please Include Notes Regarding Overages Or Other Items Of Importance)*

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.

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 THE BUDGET DRAFT TO YOUR APPROPRIATE AREA EXTENSION DIRECTOR AND EXTENSION BUSINESS OPERATIONS BUSINESS ANALYST FOR REVIEW.

COMPLETING THE PROGRAM SUPPORT BUDGETS

1. Enter amounts for Program Support in Budget Plan

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 NEP Expenses for the given fiscal year. The Office Operation Expense section will subtotal the three GL lines to easily identify what the full PS Budget amount is for all. Below \$21k has been budget between the 3 GL lines.

54100 - Program Support (Agents)		\$ 18,000.00	\$ 21,000.00
54100 - Program Support (Assistants)		\$ 2,000.00	
54198 - Program Support (COUNTY - Supported NEP)		\$ 1,000.00	Subtotal PS Bud
54901 - UK Operating Expenses		\$ 2,850.00	
Materials & Supplies			\$ 23,850.00
Operating Supplies			\$ 23,850.00

Once the budget amounts are entered for each GL line on the Budget Plan, the total PS Budget balance will feed to the “Prog Support Budgets – All” tab. Below, you can see the \$21k is showing for All PS Budgets on the PS Budget Summary.

SCHEDULE OF DISBURSEMENT	PROG SUPPORT BUDGETS - ALL	BUDGET AMEND (DUE 06.30.25)
--------------------------	----------------------------	-----------------------------

PS Budget Summary

Agent or Program Assistant Name	All PS Budgets - Summary All Budgets				
Program Area(s)	All				
Budget - ALL PS Budgets	\$ 21,000.00				
Program Support Items	Budgeted \$	Program to be Supported			
Demonstration Supplies					
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0	Subtotal - Demonstration Supplies			
Equipment - (i.e. GPS, soil probe, pressure canner tester)					
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0	Subtotal - Equipment			
Reference Materials - (books, magazines, special software, DVD's)					
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0	Subtotal - Reference Materials			
Teaching Aides - List					
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0	Subtotal - Teaching Aides			
Other - List					
	\$0.00				Extension Board Representative
	\$0.00				
	\$0.00				
	\$0.00				Date Submitted
	\$0.00				
	\$0	Subtotal - Other			
Total - Program Support Budgets	\$ -				
Variance to PS Budgets	\$ (21,000.00)				
Variance to Individual PS Budgets	\$ (21,000.00)				

The body of the PS Budget Summary will update when the Individual PS Budgets detail is entered for each agent. The bottom of the PS Budget Summary has 2 variance cells, variances of PS Budget Summary and 1) Total Individual PS Budget Detail and 2) Total PS Budget Summary List. ***NOTE*** Ignore the variances above until the next steps.

PS Budget Summary List

Position	Name	Amount	Variances	PS BUDGET #
Base Agent/ANR	Ryan	\$ -	\$ -	PSBUD1
Base Agent/FCS	Zach	\$ -	\$ -	PSBUD2
Base Agent/4H	Lindsay	\$ -	\$ -	PSBUD3
Third Base Agent	Becky	\$ -	\$ -	PSBUD4
4H Assistant	Tina	\$ -	\$ -	PSBUD5
SNAP / NEP	Natalie	\$ -	\$ -	PSBUD6
Support Staff	7	\$ -	\$ -	PSBUD7
Other (Edit)	8	\$ -	\$ -	PSBUD8
Other (Edit)	9	\$ -	\$ -	PSBUD9
Other (Edit)	10	\$ -	\$ -	PSBUD10
Other (Edit)	11	\$ -	\$ -	PSBUD11
Other (Edit)	12	\$ -	\$ -	PSBUD12
Other (Edit)	13	\$ -	\$ -	PSBUD13
Other (Edit)	14	\$ -	\$ -	PSBUD14
Other (Edit)	15	\$ -	\$ -	PSBUD15
Other (Edit)	16	\$ -	\$ -	PSBUD16
Other (Edit)	17	\$ -	\$ -	PSBUD17
Other (Edit)	18	\$ -	\$ -	PSBUD18
Other (Edit)	19	\$ -	\$ -	PSBUD19
Other (Edit)	20	\$ -	\$ -	PSBUD20
Other (Edit)	21	\$ -	\$ -	PSBUD21
Other (Edit)	22	\$ -	\$ -	PSBUD22
Other (Edit)	23	\$ -	\$ -	PSBUD23
Other (Edit)	24	\$ -	\$ -	PSBUD24
Other (Edit)	25	\$ -	\$ -	PSBUD25
Other (Edit)	26	\$ -	\$ -	PSBUD26
Other (Edit)	27	\$ -	\$ -	PSBUD27
Other (Edit)	28	\$ -	\$ -	PSBUD28
Other (Edit)	29	\$ -	\$ -	PSBUD29
Other (Edit)	30	\$ -	\$ -	PSBUD30
Other (Edit)	31	\$ -	\$ -	PSBUD31
Other (Edit)	32	\$ -	\$ -	PSBUD32
Other (Edit)	33	\$ -	\$ -	PSBUD33
Other (Edit)	34	\$ -	\$ -	PSBUD34
Other (Edit)	35	\$ -	\$ -	PSBUD35
Other (Edit)	36	\$ -	\$ -	PSBUD36
Other (Edit)	37	\$ -	\$ -	PSBUD37
Other (Edit)	38	\$ -	\$ -	PSBUD38
Other (Edit)	39	\$ -	\$ -	PSBUD39
Other (Edit)	40	\$ -	\$ -	PSBUD40
Other (Edit)	41	\$ -	\$ -	PSBUD41
Other (Edit)	42	\$ -	\$ -	PSBUD42
Other (Edit)	43	\$ -	\$ -	PSBUD43
Other (Edit)	44	\$ -	\$ -	PSBUD44
Other (Edit)	45	\$ -	\$ -	PSBUD45
Total - Program Support Budgets		\$ -	\$ -	


The **PS Budget Summary List** will be the area that AED/Budget File users will need to update to complete the budget. The List is designed to allow AEDs to simply assign budget dollars to the specific associate or position. The List is located at the top of the “Prog Support Budgets – All” tab and directly to the right of the PS Budget Summary. The names in the List will pull from the “Budget Plan” tab Travel section. The formulas pull the position and names to this list the same way the Professional Improvement section has the names listed. AEDs will still only need to list the positions and names in the Travel section of the Budget Plan for the data to show correctly. ***NOTE*** Users may want to try to not skip rows when listing positions and may want to list positions that have PS Budgets first in the Travel section. This will help when printing the PS Budget Summaries.

2. Enter amounts for EACH Associate/Position on PS Budget List

Position	Name	Amount	Variances	PS BUDGET #
Base Agent/ANR	Ryan	\$ 4,500.00	\$ (4,500.00)	PSBUD1
Base Agent/FCS	Zach	\$ 4,500.00	\$ (4,500.00)	PSBUD2
Base Agent/4H	Lindsay	\$ 4,500.00	\$ (4,500.00)	PSBUD3
Third Base Agent	Becky	\$ 4,500.00	\$ (4,500.00)	PSBUD4
4H Assistant	Tina	\$ 2,000.00	\$ (2,000.00)	PSBUD5
SNAP / NEP	Natalie	\$ 1,000.00	\$ (1,000.00)	PSBUD6
Other (Edit)	42	\$ -	\$ -	PSBUD42
Other (Edit)	43	\$ -	\$ -	PSBUD43
Other (Edit)	44	\$ -	\$ -	PSBUD44
Other (Edit)	45	\$ -	\$ -	PSBUD45
Total - Program Support Budgets		\$ 21,000.00	\$ (21,000.00)	

Allocate the budgeted dollars to the respective associates/positions. In the example above, our budget was \$21k for all PS Budget GL lines. The \$18k to agents, \$2k to Program Assistant, and \$1k for NEP have been allocated to the correct associate position. Other names may appear on this List since it is pulled from the Travel section of the Budget Plan. Simply leave a zero by their name/position if the PS Budget amounts do not apply to them. ***NOTE*** - Ignore the variances above until the next step.

When the correct balances are allocated and balances to the total funds from the Budget Plan, the Budget Summary "Variance to PS Budgets" will update. Below, you can see that since we allocated \$21k to the correct associates, the Summary variance is now \$0.00 and the red highlight disappears. If this variance is not a zero balance, then the AED has not allocated the correct amount of "Budget - All PS Budgets" funds.

Agent or Program Assistant Name	All PS Budgets - Summary All Budgets		
Program Area(s)	All		
Budget - ALL PS Budgets	\$ 21,000.00		
Program Support Items	Budgeted \$	Program to be Supported	
Other - List			
	\$0.00		
	\$0.00		
	\$0.00		
	\$0.00		
	\$0.00		
	\$0	Subtotal - Other	
Total - Program Support Budgets	\$ -		
Variance to PS Budgets	\$ -		
Variance to Individual PS Budgets	\$ (21,000.00)		

3. Enter detail & amounts for EACH Individual PS Budget

Individual PS Budget Detail

PROGRAM SUPPORT FUNDS BUDGET - 1		
2025		
Agent or Program Assistant Name	Ryan	
Program Area(s)	Base Agent/ANR	
Budget	\$ 4,500.00	
Program Support Items	Budgeted \$	Program to be Supported
Demonstration Supplies		
	\$2,000.00	Supplies for scheduled events
	\$2,000	Subtotal
Equipment - (i.e. GPS, soil probe, pressure canner tester)		
	\$1,000.00	Microscope and tools
	\$1,000	Subtotal
Reference Materials - (books, magazines, special software, DVD's)		
	\$1,000.00	Books/DVDs
	\$1,000	Subtotal
Teaching Aides - List		
	\$0	Subtotal
Other - List		
	\$500.00	
	\$500	Subtotal
Total Program Support Budget	\$4,500.00	
Variance	\$0.00	

\$0 variance

Each associate that is assigned PS Budget funds must submit and sign their Individual PS Budget to AED. The signature confirms the associate knows what their total budget amount and are held accountable to not overspend their budget. The variance column at the bottom of each budget will verify that the total funds allocated in the body of the Individual PS Budget is equal to the associate’s budget amount. Above, the ANR Agent, Ryan, has a \$4,500 budget and correctly categorized the same amount in the budget.

When the correct amounts are entered into the Individual PS Budgets the PS Budget Summary and PS Budget Summary List will update. Below, shows that since the \$4,500 was allocated by the ANR Agent, Ryan, his funds are correctly balanced. The original "Variance" on the PS Budget Summary List will disappear and the total variance at the bottom has been reduced to \$16,500 because the other Individual PS Budgets need to be completed.

PS Budget Summary List

Position	Name	Amount	Variances	BUDGET #
Base Agent/ANR	Ryan	\$ 4,500.00	\$ -	PSBUD1
Base Agent/FCS	Zach	\$ 4,500.00	\$ (4,500.00)	PSBUD2
Base Agent/4H	Lindsay	\$ 4,500.00	\$ (4,500.00)	PSBUD3
Third Base Agent	Becky	\$ 4,500.00	\$ (4,500.00)	PSBUD4
4H Assistant	Tina	\$ 2,000.00	\$ (2,000.00)	PSBUD5
SNAP / NEP	Natalie	\$ 1,000.00	\$ (1,000.00)	PSBUD6
Other (Edit)	35	\$ -	\$ -	PSBUD35
Other (Edit)	36	\$ -	\$ -	PSBUD36
Other (Edit)	37	\$ -	\$ -	PSBUD37
Other (Edit)	38	\$ -	\$ -	PSBUD38
Other (Edit)	39	\$ -	\$ -	PSBUD39
Other (Edit)	40	\$ -	\$ -	PSBUD40
Other (Edit)	41	\$ -	\$ -	PSBUD41
Other (Edit)	42	\$ -	\$ -	PSBUD42
Other (Edit)	43	\$ -	\$ -	PSBUD43
Other (Edit)	44	\$ -	\$ -	PSBUD44
Other (Edit)	45	\$ -	\$ -	PSBUD45
Total - Program Support Budgets		\$ 21,000.00	\$ (16,500.00)	

Completed.
\$0 variance

Reduced

Likewise, below on the PS Budget Summary, the "Variance to Individual PS Budgets" has been reduced since the detail was entered for one of the Individual PS Budgets. **Repeat Steps 1-3 until fully balanced.**

PS Budget Summary

Agent or Program Assistant Name	All PS Budgets - Summary All Budgets	
Program Area(s)	All	
Budget - ALL PS Budgets	\$ 21,000.00	
Program Support Items	Budgeted \$	Program to be Supported
Other - List		
	\$500.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$500	Subtotal - Other
Total - Program Support Budgets	\$ 4,500.00	
Variance to PS Budgets	\$ -	
Variance to Individual PS Budgets	\$ (16,500.00)	

Reduced

Hyperlinks – Individual PS Budgets

The PS Budget List has Hyperlinks built into the “PS Budget #” column. All Individual PS Budgets are listed directly below the PS Budget Summary in numerical order. Some counties have many PS Budgets to complete and the Hyperlink was designed to allow users to quickly get to a specific budget for review, editing, completion, etc.

PS Budget Summary List

Position	Name	Amount	Variances	PS BUDGET #
Base Agent/ANR	Ryan	\$ 4,500.00	\$ -	PSBUD1
Base Agent/FCS	Zach	\$ 4,500.00	\$ -	PSBUD2
Base Agent/4H	Lindsay	\$ 4,500.00	\$ -	PSBUD3
Third Base Agent	Becky	\$ 4,500.00	\$ -	PSBUD4
4H Assistant	Tina	\$ 2,000.00	\$ -	PSBUD5
SNAP / NEP	Natalie	\$ 1,000.00	\$ (1,000.00)	PSBUD6
Other (Edit)	35	\$ -	\$ -	PSBUD35
Other (Edit)	36	\$ -	\$ -	PSBUD36
Other (Edit)	37	\$ -	\$ -	PSBUD37
Other (Edit)	38	\$ -	\$ -	PSBUD38
Other (Edit)	39	\$ -	\$ -	PSBUD39
Other (Edit)	40	\$ -	\$ -	PSBUD40
Other (Edit)	41	\$ -	\$ -	PSBUD41
Other (Edit)	42	\$ -	\$ -	PSBUD42
Other (Edit)	43	\$ -	\$ -	PSBUD43
Other (Edit)	44	\$ -	\$ -	PSBUD44
Other (Edit)	45	\$ -	\$ -	PSBUD45
Total - Program Support Budgets		\$ 21,000.00	\$ (1,000.00)	

Above, we have successfully entered all Individual PS Budgets since no variances exist, with the exception of SNAP/NEP budget of \$1,000. Instead of scrolling to find the Individual PS Budget, simply click the BLUE Hyperlink to quickly get to it. *CLICK*----> Next Page!

In this example, when we clicked the BLUE Hyperlink “PSBUD6” the screen will jump immediately to the desired Individual PS Budget for review. We can then see that the budget has not been entered yet for this user. Once entered, the full \$21k will have been correctly allocated in the budget file for all PS Budgets.

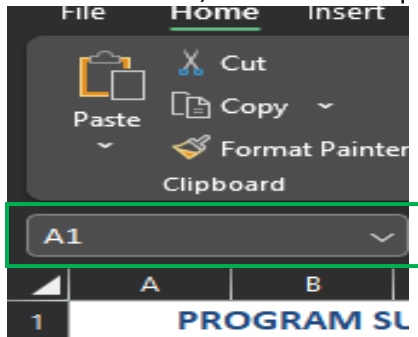
Individual PS Budget Detail

PROGRAM SUPPORT FUNDS BUDGET - 6		
2025		
Agent or Program Assistant Name	Natalie	
Program Area(s)	SNAP / NEP	
Budget	\$ 1,000.00	
Program Support Items	Budgeted \$	Program to be Supported
Demonstration Supplies		
	\$0	Subtotal
Equipment - (i.e. GPS, soil probe, pressure canner tester)		
	\$0	Subtotal
Reference Materials - (books, magazines, special software, DVD's)		
	\$0	Subtotal
Teaching Aides - List		
	\$0	Subtotal
Other - List		
	\$0	Subtotal
Total Program Support Budget	\$0.00	
Variance	-\$1,000.00	

Employee Name - Print
 Employee Signature
 Date Submitted

Return to the TOP of the tab by using below options:

1. On Excel Ribbon, Enter “A1” for quick return to top of page. Shown green box below.



2. Hold “Page Up” key on Keyboard

More examples and info regarding PS Budgets

a. Agent Program Support Budgets

Example: A county has 4 Agents (3 Base Agents and 1 Fourth & 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		
Agent or Program Assistant Name	2020-2021	2020-2021
Program Details	\$ Budgeted	Program to be Supported
Demonstration Supplies		
Energy Cost	\$1,000.00	ANR Programs
Equipment		
(i.e. GPS, soil probe, pressure canner heater)		
Food Processing Equipment	\$1,200.00	ANR Programs
Soil Probe	\$300.00	ANR Programs
Wax Probe	\$200.00	ANR Programs
Reference Materials		
(Books, magazines, special software, DVDs)		
Teaching Aides - list		
Other - list		
Total Program Support Budget	\$3,000.00	

John Doe (ANR) = \$3,000

PROGRAM SUPPORT FUNDS BUDGET 2020-2021		
Agent or Program Assistant Name	2020-2021	2020-2021
Program Details	\$ Budgeted	Program to be Supported
Demonstration Supplies		
Club Supplies	\$500.00	Various Clubs
Equipment		
(i.e. GPS, soil probe, pressure canner heater)		
Reference Materials		
(Books, magazines, special software, DVDs)		
Community Supplies	\$1,000.00	Various Clubs
Teaching Aides - list		
Art & Craft Supplies	\$1,000.00	
Other - list		
Health Record	\$500.00	Business Fair
Total Program Support Budget	\$3,000.00	

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

PROGRAM SUPPORT FUNDS BUDGET 2020-2021		
Agent or Program Assistant Name	2020-2021	2020-2021
Program Details	\$ Budgeted	Program to be Supported
Demonstration Supplies		
Food For Demos/Classroom	\$1,000.00	Classes & Farmer's Market
Equipment		
(i.e. GPS, soil probe, pressure canner heater)		
Scissors/Knives	\$500.00	Sewing Classes
Assigned Kitchen Equipment	\$500.00	Food Preparation Classes
Reference Materials		
(Books, magazines, special software, DVDs)		
Teaching Aides - list		
Quilting Materials	\$500.00	Quilting Classes
Health Fair Display	\$500.00	Health Fair
Other - list		
Total Program Support Budget	\$3,000.00	

Suzy Cue (FCS) = \$3,000

PROGRAM SUPPORT FUNDS BUDGET 2020-2021		
Agent or Program Assistant Name	2020-2021	2020-2021
Program Details	\$ Budgeted	Program to be Supported
Demonstration Supplies		
Printouts/Labels	\$1,200.00	Community Programs
Equipment		
(i.e. GPS, soil probe, pressure canner heater)		
Knives/Scissors	\$400.00	ADRT Programs
Scope Attachments	\$1,000.00	ADRT Programs
Reference Materials		
(Books, magazines, special software, DVDs)		
Teaching Aides - list		
Master Gardener Materials	\$400.00	Master Gardener
Other - list		
Total Program Support Budget	\$3,000.00	

Joe Schmo (HORT) = \$3,000

b. Assistant Program Support Budgets

Example: 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 between those 2 Program Assistants. Therefore, each assistant will receive \$1,000 in program support for the upcoming fiscal year. Budgeted amounts of program support for NEP 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 fiscal year will need to be completed.

PROGRAM SUPPORT FUNDS BUDGET		
2020-2021		
Agent or Program Assistant Name (Program Area(s))	\$ Budgeted	Program to be Supported
Sally May		
SNAP-Ed		
Program Support Items		
Demonstration Supplies		
Cooking Supplies	\$100.00	Cooking Clubs
Day Camp Supplies	\$200.00	Day Camps
Equipment		
(E.g. GPS, soil probe, pressure cooker, toaster)		
Reference Materials		
(Books, magazines, special software, DVD's)		
Online Subscription	\$100.00	
Teaching Aides - list		
(In-School & After-School Programs)	\$200.00	In-School & After-School Programs
Materials For Battery Lesson	\$100.00	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))	\$ Budgeted	Program to be Supported
Virginia Lee		
SNAP-Ed		
Program Support Items		
Demonstration Supplies		
Breads/Cakes	\$200.00	Community Programs
Equipment		
(E.g. GPS, soil probe, pressure cooker, toaster)		
Foodservice Tools	\$200.00	SNAP-Ed Programs
Reference Materials		
(Books, magazines, special software, DVD's)		
Teaching Aides - list		
Total Program Support Budget	\$1,000.00	

Sally May (4-H Asst.) = \$1,000 Virginia Thomas (FCS Asst.) = \$1,000

c. NEP Program Support Budgets

Example: In the current Budget Plan, the county has included \$500 in program support funding to be used to supplement SNAP-Ed and/or EFNEP related costs that **ARE NOT** covered and reimbursed by NEP.

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 fiscal year will need to be completed.

PROGRAM SUPPORT FUNDS BUDGET		
2020-2021		
Agent or Program Assistant Name (Program Area(s))	\$ Budgeted	Program to be Supported
Sally May/Virginia Lee		
SNAP-Ed		
Program Support Items		
Demonstration Supplies		
Food Products	\$800.00	SNAP-Ed Programs
Equipment		
(E.g. GPS, soil probe, pressure cooker, toaster)		
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

How to Print – Individual PS Budget Detail

IMPORTANT - Each Individual PS Budget Detail has a *set Print Area* in the Budget Workbook. Each of those Print Areas have been numbered to mirror the total number of possible Individual PS Budget Details in the workbook (45 total). As you can see below *PSBUD1 – PSBUD45* are easily displayed on the PS Budget Summary List. All Program Support Budget Summaries and Detail budgets are in the SAME tab in the workbook. This tab will print pages 1 - 46. The Pages are assigned by each Print Area.

Page 1 = PS Budget Summary & PS Budget Summary List

- Can be printed with MACRO button. *See Next Section*

Pages 2 – 46 = Individual PS Budget Details

- PSBUD1 = Page 2, PSBUD2 = Page 3, PSBUD3 = Page 4.....PSBUD45 = Page 46

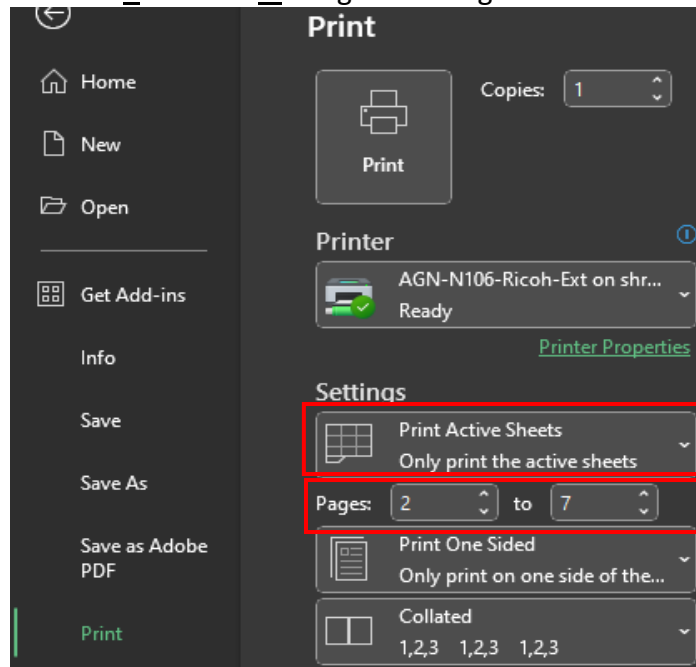
PS Budget Summary List

Position	Name	Amount	Variances	PS BUDGET #
Base Agent/ANR	Ryan	\$ 4,500.00	\$ -	PSBUD1
Base Agent/FCS	Zach	\$ 4,500.00	\$ -	PSBUD2
Base Agent/4H	Lindsay	\$ 4,500.00	\$ -	PSBUD3
Third Base Agent	Becky	\$ 4,500.00	\$ -	PSBUD4
4H Assistant	Tina	\$ 2,000.00	\$ -	PSBUD5
SNAP / NEP	Natalie	\$ 1,000.00	\$ -	PSBUD6
Other (Edit)	35	\$ -	\$ -	PSBUD35
Other (Edit)	36	\$ -	\$ -	PSBUD36
Other (Edit)	37	\$ -	\$ -	PSBUD37
Other (Edit)	38	\$ -	\$ -	PSBUD38
Other (Edit)	39	\$ -	\$ -	PSBUD39
Other (Edit)	40	\$ -	\$ -	PSBUD40
Other (Edit)	41	\$ -	\$ -	PSBUD41
Other (Edit)	42	\$ -	\$ -	PSBUD42
Other (Edit)	43	\$ -	\$ -	PSBUD43
Other (Edit)	44	\$ -	\$ -	PSBUD44
Other (Edit)	45	\$ -	\$ -	PSBUD45
Total - Program Support Budgets		\$ 21,000.00	\$ -	

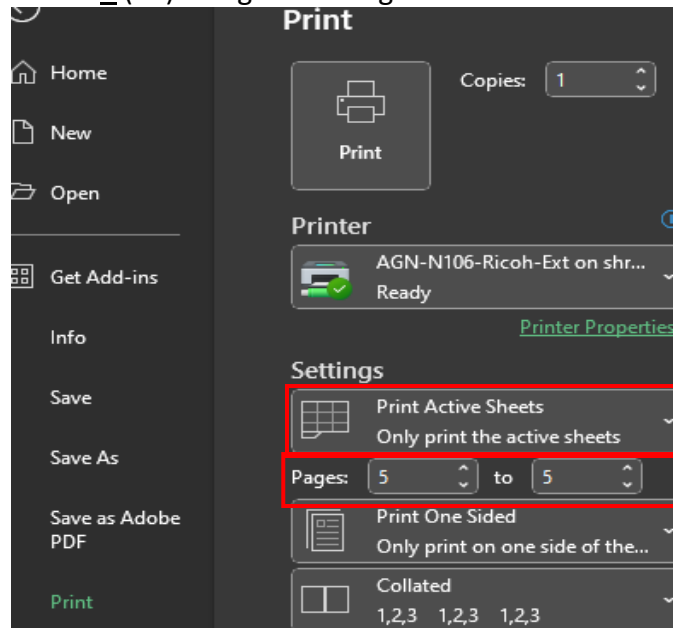
Individual PS Budget Detail

PROGRAM SUPPORT FUNDS BUDGET - 1		
2025		
Agent or Program Assistant Name	Ryan	
Program Area(s)	Base Agent/ANR	
Budget	\$ 4,500.00	
Program Support Items	Budgeted \$	Program to be Supported
Demonstration Supplies		
	\$2,000.00	Supplies for scheduled events

1. To print, users will click “File” at the top of the Excel Workbook and select “Print.”
2. The Settings section **MUST BE** “***PRINT ACTIVE SHEETS.***” This will activate the print function to utilize the locked *Print Areas* for each of the Individual PS Budget Details.
3. Enter which Pages to Print by utilizing the PSBUD# and steps below.
 - a. In the example below, we want to print *PSBUD1 – PSBUD6*. **Since Page 1 is reserved for the Summaries, the Individual Budget pages begin to print on Page #2. To get the correct Page simply add 1 to the PSBUD#.**
 - i. $PSBUD1 - PSBUD6 = \text{Pages } 2 \text{ to Pages } 7$



- b. **IF ONLY** printing one Individual Budget use *PSBUD# and add 1*. To Print *PSBUD4*
 - i. $PSBUD4 (+1) = \text{Pages } 5 \text{ to Pages } 5$

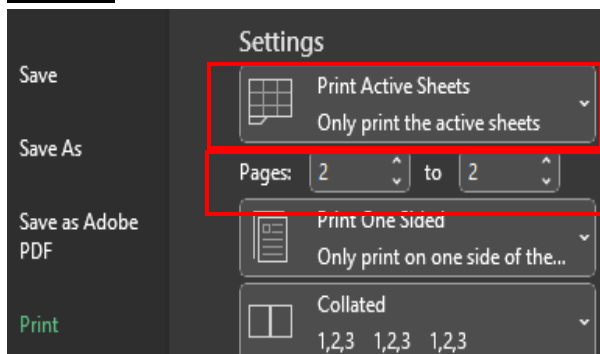


- c. If PS Budget Summary List has a gap within the names, both A and B above may be required to print all of the Individual PS Budget Details.
 - i. Below you can see VACANT FCS Agent position. This means Page 3 will not need to be printed (Or can leave as Vacant and \$0.00 balance). To Print:
 1. Follow step B above first. PSBUD1 (+1) = Pages **2** to Pages **2**
 2. Follow step A for rest. PSBUD3 – PSBUD6 = Pages **4** to Pages **7**
 3. **PSBUD2** – Not needed. Blank and won't print Page 3.

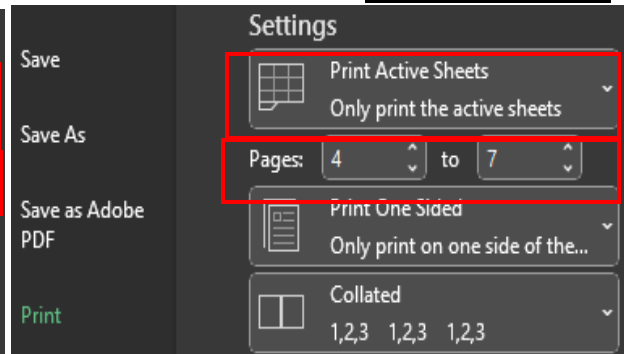
Position	Name	Amount	Variances	PS BUDGET #
Base Agent/ANR	Ryan	\$ 4,500.00	\$ -	PSBUD1
Base Agent/FCS	VACANT	\$ -	\$ -	PSBUD2
Base Agent/4H	Lindsay	\$ 4,500.00	\$ -	PSBUD3
Third Base Agent	Becky	\$ 4,500.00	\$ -	PSBUD4
4H Assistant	Tina	\$ 2,000.00	\$ -	PSBUD5
SNAP / NEP	Natalie	\$ 1,000.00	\$ -	PSBUD6
Other (Edit)	44	\$ -	\$ -	PSBUD44
Other (Edit)	45	\$ -	\$ -	PSBUD45
Total - Program Support Budgets		\$ 16,500.00	\$ -	

PSBUD2 – Not needed. Blank and won't print Page 3.

PSBUD1



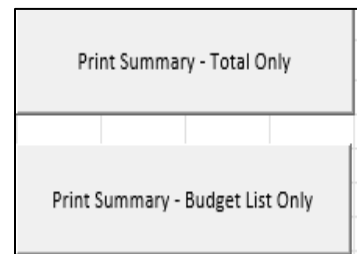
PSBUD3 – PSBUD6



How to Print – PS Budget Summary & PS Budget Summary List

NOTE: Please make sure the Excel file has been saved to your desktop and the “Enable MACROS” has been selected. This will allow the print buttons to work appropriately. Located at the top of the “Prog Support Budgets – All” tab and to the right of the PS Budget Summary List. Simply click the macro buttons to print the desired summary.

1. Print Summary – Total Only = **PS Budget Summary**



2. Print Summary – Budget List Only = **PS Budget Summary List**

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 you are preparing, should have the current year capital funds accounted for in the Capital Outlay Section of the Budget Plan tab.

RESERVE 10-YEAR FINANCIAL PLAN											
MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE	\$	667,422	ANTICIPATED EMERGENCY OPERATING RESERVE AT FISCAL YEAR END <i>LESS (-) MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE B(W)</i>							\$	1,203,788
DESCRIPTION	FISCAL YEAR 2025	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
Operating Reserves	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Year End FY24 - Estimated Operating Emergency Reserves + Beginning Balance FY 2025	\$ 1,771,224	\$ 2,097,210	\$ 1,962,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	
Year End FY25 - Net Operating Impact to Reserves - B(W)	\$ 99,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Year End FY25 - Estimated Operating Emergency Reserves + Ending Balance FY 2025	\$ 1,871,210										
Year End FY25 - Total Emergency Reserves & Capital Funds + Beginning Balance FY 2026	\$ 2,221,210	\$ 2,097,210	\$ 1,962,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	
CAPITAL IMPROVEMENT RESERVE PLAN											
	\$	250,000									
DESCRIPTION	FISCAL YEAR 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	TOTAL
Cured Ham Structure	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000
Kitchen Renovation	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Remodel Meeting Rooms	\$ -	\$ -	\$ 83,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,000
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											
	\$	100,000									
DESCRIPTION	FISCAL YEAR 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	TOTAL
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Lawn Mower	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
4-H Van Purchase	\$ 74,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000
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	\$ 2,097,210	\$ 1,962,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	\$ 1,871,210	

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 \$1,871,210 at Year End FY25. **NOTE:** The FY25 Budget Plan assumes a budget with surplus of funds of \$99,985. If FY25 actualizes better/worse the Emergency Operating Reserve fund balances will change better/worse.

DESCRIPTION	FISCAL YEAR 2025
Operating Reserves	AMOUNT
Year End FY24 - Estimated Operating Emergency Reserves = Beginning Balance FY 2025	\$ 1,771,224
Year End FY25 - Net Operating Impact to Reserves - B(W)	\$ 99,985
Year End FY25 - Estimated Operating Emergency Reserves = Ending Balance FY 2025	\$ 1,871,210
Year End FY25 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2026	\$ 2,221,210

B. CAPITAL IMPROVEMENT RESERVE

The Capital Improvement Reserve is money which is set aside for future construction projects and major improvement 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. The budget amount of \$250k below is pulled from the Budget plan under Reserves for Emergency.

DESCRIPTION	FISCAL YEAR 2026
CAPITAL IMPROVEMENT RESERVE PLAN	\$ 250,000
Cured Ham Structure	\$ 42,000

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. Remodel Meeting Rooms, Planned for Fiscal Year 2028, Estimated Cost \$83,000 & Kitchen Renovation Planned for Fiscal Year 2027, Estimated Cost of \$125,000)*

DESCRIPTION	FISCAL YEAR 2026	FY 2027	FY 2028
	AMOUNT	AMOUNT	AMOUNT
CAPITAL IMPROVEMENT RESERVE PLAN	\$ 250,000		
Cured Ham Structure	\$ 42,000	\$ -	\$ -
Kitchen Renovation	\$ -	\$ 125,000	\$ -
Remodel Meeting Rooms	\$ -	\$ -	\$ 83,000

DESCRIPTION	FY 2035	TOTAL	MATH CHECK
	AMOUNT		
Cured Ham Structure	\$ -	\$ 42,000	\$ 83,000
Kitchen Renovation	\$ -	\$ 125,000	
Remodel Meeting Rooms	\$ -	\$ -	

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 \$167,000, but Capital improvement Funds Budget amount is \$250,000, so we have not allocated \$83,000. Below the EDB decided to allocate the \$83,000 to Kitchen remodel in FY28 and balanced the Math Check. **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.**

CAPITAL IMPROVEMENT RESERVE PLAN		\$ 250,000		Math Check = \$0		
DESCRIPTION	FISCAL YEAR	FY	FY	TOTAL	MATH CHECK	
	2026	2027	2028			
Cured Ham Structure	\$ 42,000	\$ -	\$ -	\$ 42,000	\$ -	
Kitchen Renovation	\$ -	\$ 125,000	\$ -	\$ 125,000		
Remodel Meeting Rooms	\$ -	\$ -	\$ 83,000	\$ 83,000		

Be sure to review your Budget Plan and update your designated balance for Capital Improvement Funds if applicable. If Capital Funds are set aside, they need to be assigned in Capital Budget Plan.

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board action to transfer into a	
Year End - FY 25 Capital Improvements Fund	\$ 250,000.00	Update, if needed.
Year End - FY 25 Capital Equipment Fund	\$ 100,000.00	
Year End - FY 25 Emergency Operating Reserve	\$ 1,871,209.87	
TOTAL - ALL RESERVES		\$ 2,221,209.87

C. EQUIPMENT FUND RESERVE

The Equipment Fund Reserve is money which is set aside for the future acquisition, repair, or improvement of equipment.

EQUIPMENT FUND RESERVE PLAN		\$ 100,000				
DESCRIPTION	FISCAL YEAR	FY	FY	TOTAL	MATH CHECK	
	2026	2027	2028			
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000	\$ 16,000	\$ -	
Lawn Mower	\$ -	\$ 10,000	\$ -	\$ 10,000		
4-H Van Purchase	\$ 74,000	\$ -	\$ -	\$ 74,000		

Add a short description of the equipment improvement/purchase that is planned over the course of the next 10 Fiscal Years 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. Purchase of 4-H Van and Improving Staff computer equipment are planned for FY26 with estimated Cost \$82,000 (\$8,000 + \$74,000 = \$82,000). A new Lawn Mower purchase is planned for FY27, Estimated Cost \$10,000. The Board decides a rotation of consistent upgrades for Staff Computer is approved, so they estimated another \$8,000 in FY28.

EQUIPMENT FUND RESERVE PLAN		\$ 100,000				
DESCRIPTION	FISCAL YEAR	FY	FY	TOTAL	MATH CHECK	
	2026	2027	2028			
	AMOUNT	AMOUNT	AMOUNT			
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000	\$ 16,000	\$ -	
Lawn Mower	\$ -	\$ 10,000	\$ -	\$ 10,000		
4-H Van Purchase	\$ 74,000	\$ -	\$ -	\$ 74,000		



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 \$100,000 the full amount set aside for Capital Equipment Funds on the Budget Plan tab, so we have correctly allocated our reserves 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 the budgeted year. You can add surplus amounts to future years if you anticipate a continuous trend and manage expenses appropriately each year.

Example #1 We are budgeting a surplus of \$99,985 for FY25. For planning purposes, we anticipate an average Surplus to our Reserves of \$100,000 per year from FY 2026 – 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 \$100k, This can be manually entered in the “Net Operating Impact to Reserves” if want it calculated for future reserve Cash Flow (**See “1A” Below**). The Beginning Balance for FY 2026 for ALL Reserves is \$2,221,210 (\$1,871,210 Emergency Reserves + \$250,000 Capital Improvements + \$100,000 Capital Equipment. This is total of all available funds. **See “1B” Below**). FY26, the county will spend \$124,000 and a Lawn Mower for \$8,000 for total spend of \$124,000 FY26 (**See “1C” Below**). Total planned expenditures are within the designated budget amounts for Capital Improvement and Capital Equipment. At Fiscal Year End FY26, we will subtract the \$124,000 from the Beginning Balance for Available Funds of \$2,221,210 leaving a Total Reserve Balance of \$2,097,210. This also represents Available Cash Flow at the end of FY26 after capital purchases (**See “1D” Below**). This balance becomes your Beginning Cash Flow balance for FY27. We assume another surplus of \$100k for FY27, so it is added to represent the correct beginning Cash Flow for FY27 of \$2,197,210 (**See “1E” Below**). This cycle continues for each year.

DESCRIPTION	FISCAL YEAR 2025 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT
Operating Reserves			
Year End FY24 - Estimated Operating Emergency Reserves = Beginning Balance FY 2025	\$ 1,771,224	\$ 2,097,210	\$ 2,062,210
Year End FY25 - Net Operating Impact to Reserves - B(W)	\$ 99,985	\$ 100,000	\$ 100,000
Year End FY25 - Estimated Operating Emergency Reserves = Ending Balance FY 2025	\$ 1,871,210		
Year End FY25 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2026	\$ 2,221,210	\$ 2,197,210	\$ 2,162,210
CAPITAL IMPROVEMENT RESERVE PLAN	\$ 250,000		
DESCRIPTION	FISCAL YEAR 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT
Cured Ham Structure	\$ 42,000	\$ -	\$ -
Kitchen Renovation	\$ -	\$ 125,000	\$ -
Remodel Meeting Rooms	\$ -	\$ -	\$ 83,000
EQUIPMENT FUND RESERVE PLAN	\$ 100,000		
DESCRIPTION	FISCAL YEAR 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000
Lawn Mower	\$ -	\$ 10,000	\$ -
4-H Van Purchase	\$ 74,000	\$ -	\$ -
TOTAL RESERVE FUNDS REMAINING	\$ 2,097,210	\$ 2,062,210	\$ 2,071,210

A tool added to the 10yr plan helps identify that a county's Emergency Operated Reserves is properly funded with at least 6 months worth of operating expenditures. The \$667,422 shown below is exactly half of the county Total Appropriation Expenses (\$1,334,844.80) from this FY Budget Plan. The \$667k is the recommended minimum the county should keep in their Emergency Operating Reserves and does not include Capital funds. **Note:** Large Capital Budgets for current FY Budget Plan may skew this number.

RESERVE 10-YEAR FINANCIAL PLAN				
MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE	\$ 667,422			\$ 1,203,788
DESCRIPTION	FISCAL YEAR 2025 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	
Operating Reserves				
Year End FY24 - Estimated Operating Emergency Reserves = Beginning Balance FY 2025	\$ 1,771,224	\$ 2,097,210	\$ 2,062,210	
Year End FY25 - Net Operating Impact to Reserves - B(W)	\$ 99,985	\$ 100,000	\$ 100,000	
Year End FY25 - Estimated Operating Emergency Reserves = Ending Balance FY 2025	\$ 1,871,210			
Year End FY25 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2026	\$ 2,221,210	\$ 2,197,210	\$ 2,162,210	

Example #2 The Beginning Balance for FY 2025 for ALL Reserves is \$2,221,210 (\$1,871,210 Emergency Operating Reserves + \$250,000 Capital Improvements + \$100,000 Capital Equipment (**See “2A” Below**). FY 2026, the county wants to purchase Land and Building on 123 Extension Street for \$2,000,000, Cured Ham Structure for \$42,000, 4-H Van \$74,000, and Staff Computer Equipment for \$8,000 for total spend of \$2,124,000 (**See “2B” Below**). Total purchase of the land wasn’t planned in Capital Funds, but the county is interested in making the purchase, but not sure if they have enough funds. At Fiscal Year End FY26, we will subtract the \$2,124,000 from the Beginning Balance of \$2,221,210 leaving Total Reserve Funds Remaining Balance of \$97,210. 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 \$667,422 the balance for Total Reserve Funds Remaining turns red to notify the user of potential cash flow issues (**See “2C” Below**). The county does have the funds to make the purchases, but will want to be mindful of their cash position and may want to consider financing options, or even pushing some capital projects to later years if possible.

MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE		\$ 667,422	2C ←	
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DESCRIPTION	FISCAL YEAR 2025	FY 2027	FY 2028
Operating Reserves	AMOUNT	AMOUNT	AMOUNT
Year End FY25 - Estimated Operating Emergency Reserves = Beginning Balance FY 2025	\$ 1,771,224	\$ 97,210	\$ 62,210
Year End FY25 - Net Operating Impact to Reserves - B(W)	\$ 99,985	\$ 100,000	\$ 100,000
Year End FY25 - Estimated Operating Emergency Reserves = Ending Balance FY 2025	\$ 1,871,210		
Year End FY25 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2026	\$ 2,221,210	\$ 197,210	\$ 162,210

CAPITAL IMPROVEMENT RESERVE PLAN		\$ 250,000		
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DESCRIPTION	FISCAL YEAR 2026	FY 2027	FY 2028
	AMOUNT	AMOUNT	AMOUNT
Cured Ham Structure	\$ 42,000	\$ -	\$ -
Kitchen Renovation	\$ -	\$ 125,000	\$ -
Remodel Meeting Rooms	\$ -	\$ -	\$ 83,000
New Land and Building - 123 Extension Lane	\$ 2,000,000	\$ -	\$ -

2B = \$2,124,000 planned Capital spend →

EQUIPMENT FUND RESERVE PLAN		\$ 100,000		
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DESCRIPTION	FISCAL YEAR 2026	FY 2027	FY 2028
	AMOUNT	AMOUNT	AMOUNT
Staff Computer Equipment	\$ 8,000	\$ -	\$ 8,000
Lawn Mower	\$ -	\$ 10,000	\$ -
4-H Van Purchase	\$ 74,000	\$ -	\$ -

TOTAL RESERVE FUNDS REMAINING	\$ 97,210	\$ 62,210	\$ 71,210
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2C →

Example #2 continued (Below screenshot is example on how to manage) We anticipate an average Surplus to our Reserves of \$100,000 per year from FY25 – FY35. Remember that the Surplus is essentially the Anticipated Carryover balance from the prior Fiscal Year, so when FY25 ends we anticipate a carryover of \$100k and should be entered in the “Net Operating Impact to Reserves for future years (See “2D” Below). The annual surplus means we will bring our Total Reserves balance higher each year. Below the example shows our Total Reserve Funds Remaining fully funded by FY32. The cell turns from RED to WHITE once the minimum amount of \$667,422 has been achieved. (See “2E” Below). In order to grow cash flow other capital projects were pushed to future years to help offset the impact of the land purchase. It also allows the county to fund some of the capital projects sooner rather than later while maintaining and growing cash reserves. (See “2F” Below).

MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE		\$ 667,422	← 2E							ANTICIPATED EMERGENCY OPERATING RESERVE AT FISCAL YEAR END <i>LESS (-)</i> RECOMMENDED EMERGENCY OPERATING RESERVE <i>B(W)</i>	
DESCRIPTION	FISCAL YEAR	FY	FY	FY	FY	FY	FY	FY	FY	FY	
	2025	2027	2028	2029	2030	2031	2032	2033	2034		
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Year End FY25 - Net Operating Impact to Reserves - B(W)	99,985	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Year End FY25 - Estimated Operating Emergency Reserves - Ending Balance FY 2025	\$ 1,871,210										
Year End FY25 - Total Emergency Reserves & Capital Funds - Beginning Balance FY 2026	\$ 2,221,210	\$ 321,210	\$ 421,210	\$ 471,210	\$ 561,210	\$ 653,210	\$ 753,210	\$ 779,210	\$ 796,210		
CAPITAL IMPROVEMENT RESERVE PLAN		\$ 250,000									
	FISCAL YEAR	FY	FY	FY	FY	FY	FY	FY	FY		
	2026	2027	2028	2029	2030	2031	2032	2033	2034		
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Cured Ham Structure		\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Kitchen Renovation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Remodel Meeting Rooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,000	\$ -	\$ -	
New Land and Building - 123 Extension Lane	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	
EQUIPMENT FUND RESERVE PLAN		\$ 100,000									
	FISCAL YEAR	FY	FY	FY	FY	FY	FY	FY	FY		
	2026	2027	2028	2029	2030	2031	2032	2033	2034		
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
Staff Computer Equipment	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Lawn Mower	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4-H Van Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000	\$ -	\$ -	\$ -	
TOTAL RESERVE FUNDS REMAINING		\$ 221,210	\$ 321,210	\$ 371,210	\$ 461,210	\$ 553,210	\$ 653,210	\$ 679,210	\$ 696,210	← 2E	

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 the Budget Plan tab data.

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 an annual payment (1 payment), semi-annual payment (2 payments), or quarterly payment (4 payments) for the county.

SCHEDULE OF DISBURSEMENTS	
Travel	\$ 34,500.00
Professional Improvement	\$ 27,000.00
Contracted Services	\$ 69,300.00
Materials & Supplies	\$ 67,000.00
Administration	\$ 83,460.00
Capital Outlay	\$ 270,000.00
Debt Service	\$ -
Funds totaling the amount of	\$ 551,260.00
shall be disbursed in the county through <input type="text"/> Extension District	
Support Staff Salaries	\$ 281,997.30
Support Staff Benefits	\$ 135,358.70
Base Agent Compensation	\$ 117,900.00
Third Base Agent Salary	\$ -
Third Base Agent Benefits	\$ -
4th And Up Agent Salaries	\$ 179,955.00
4th And Up Agent Benefits	\$ 64,783.80
Student Intern Salaries	\$ -
Student Intern Benefits	\$ -
Facilitator Stipend	\$ -
Facilitator Benefits	\$ -
UK Operating Expenses	\$ 3,590.00
Funds totaling the amount of	\$ 783,584.80
shall be disbursed to the University of Kentucky	
<div style="display: flex; align-items: center;"> <input type="text" value="4"/> installment </div>	
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(s). Payments are due on the following schedule per KRS payment 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.**

Please Remit the Vouchers Below With Your Disbursement Payment(s) - Please confirm the Customer Remit To address and information is accurate in QBO .		
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - APRIL		
<input type="text"/>	Due On or Before 04/10/2025	
PAYMENT ITEMIZATION	<p>PLEASE SUBMIT PAYMENT TO THE FOLLOWING:</p> <p>UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE N-106 AGRICULTURE SCIENCE BUILDING NORTH 1100 SOUTH LIMESTONE LEXINGTON, KY 40546-0091</p>	
Agent Salaries (51101)		\$ 74,463.75
Staff Salaries (51201)		\$ 70,499.33
Fringe Benefits (52001)		\$ 50,035.63
Student Interns (51301)		\$ -
UK Operating Expenses (54901)		\$ 897.50
TOTAL ENCLOSED PAYMENT	\$ 195,896.20	
<i>Cut Along Dotted Line</i>		
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JANUARY		
<input type="text"/>	Due On or Before 01/10/2025	
PAYMENT ITEMIZATION	<p>PLEASE SUBMIT PAYMENT TO THE FOLLOWING:</p> <p>UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE N-106 AGRICULTURE SCIENCE BUILDING NORTH 1100 SOUTH LIMESTONE LEXINGTON, KY 40546-0091</p>	
Agent Salaries (51101)		\$ 74,463.75
Staff Salaries (51201)		\$ 70,499.33
Fringe Benefits (52001)		\$ 50,035.63
Student Interns (51301)		\$ -
UK Operating Expenses (54901)		\$ 897.50
TOTAL ENCLOSED PAYMENT	\$ 195,896.20	
<i>Cut Along Dotted Line</i>		
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - OCTOBER		
<input type="text"/>	Due On or Before 10/10/2024	
PAYMENT ITEMIZATION	<p>PLEASE SUBMIT PAYMENT TO THE FOLLOWING:</p> <p>UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE N-106 AGRICULTURE SCIENCE BUILDING NORTH 1100 SOUTH LIMESTONE LEXINGTON, KY 40546-0091</p>	
Agent Salaries (51101)		\$ 74,463.75
Staff Salaries (51201)		\$ 70,499.33
Fringe Benefits (52001)		\$ 50,035.63
Student Interns (51301)		\$ -
UK Operating Expenses (54901)		\$ 897.50
TOTAL ENCLOSED PAYMENT	\$ 195,896.20	
<i>Cut Along Dotted Line</i>		
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JULY		
<input type="text"/>	Due On or Before 07/10/2024	
PAYMENT ITEMIZATION	<p>PLEASE SUBMIT PAYMENT TO THE FOLLOWING:</p> <p>UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE N-106 AGRICULTURE SCIENCE BUILDING NORTH 1100 SOUTH LIMESTONE LEXINGTON, KY 40546-0091</p>	
Agent Salaries (51101)		\$ 74,463.75
Staff Salaries (51201)		\$ 70,499.33
Fringe Benefits (52001)		\$ 50,035.63
Student Interns (51301)		\$ -
UK Operating Expenses (54901)		\$ 897.50
TOTAL ENCLOSED PAYMENT	\$ 195,896.20	
<i>Cut Along Dotted Line</i>		


****Payments should be sent to the following address****

University of Kentucky – Extension Business Office
N-106 Ag Science Center North
1100 S Limestone
Lexington, KY 40546-0091

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 EBO for assistance.

MEMORANDUM OF AGREEMENT (MOA)

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. An MOA serves as a legal document and describes the terms and details of the partnership agreement. The purpose of the MOA is to indicate goodwill 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.

	Martin-Gatton College of Agriculture, Food and Environment	MEMORANDUM OF AGREEMENT
MEMORANDUM OF AGREEMENT		
University of Kentucky Cooperative Extension Service and <input style="width: 100px;" type="text"/> County Extension District Board, COOPERATOR		
The <input style="width: 100px;" type="text"/> 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 <input style="width: 100px;" type="text"/> County, for the period of one year from July 1, 2024 through June 30, 2025.		
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 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.		
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 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.		
3. To appropriate a total of \$ 1,334,844.80 , (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:		
a.	\$ 3,590.00	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
b.	\$ 362,638.80	to be paid to the UNIVERSITY as the county's contribution to agent compensation.
c.	\$ -	to be paid to the UNIVERSITY as the county's additional share of the cost of a third base agent (salary and benefits).
d.	\$ 417,356.00	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.)
e.	\$ 61,500.00	for travel, subsistence and professional improvement of Extension

	f. \$ 489,760.00 to provide, equipment, maintain and operate the county Extension office (rent or mortgage payment, utilities, insurance, equipment, supplies, etc.)
	g. \$ 551,260.00 (the SUM of 3.e. and 3.f.) to be appropriated and spent in the county in support of the county Extension program.
	h. \$ 783,584.80 (the SUM of 3.a., 3.b., 3.c., & 3.d.) to be transmitted to the: Please make checks payable to the University of Kentucky and mailed to Attn: Director of Cooperative Extension, University of Kentucky - Extension Business Office, N-106 Agricultural Science Building North, 1100 South Limestone Lexington, KY 40546-0091 in annual, equal semi-annual or equal quarterly installments, such installments to be due by the 10th of the month at the beginning of each period (annual payment due by July 10, semi-annual due by July 10 and January 10, quarterly installments due by July 10, October 10, January 10 and April 10 respectively).

The UNIVERSITY agrees:

1. To allot from appropriations made to the UNIVERSITY, the University's share of the salaries of Extension personnel carrying out the program in the county.
2. To appropriate money contributed by the COUNTY for the employment of Extension personnel.
3. To refund the COUNTY, personnel costs contributed by the county for county paid secretaries, program assistants and fourth and additional agents that are not expended by the end of the fiscal year.
4. To furnish supervision for all Extension staff.
5. To provide support for the Extension program through subject matter specialist, publications, videos and other materials and provide training for personnel according to the needs of their positions.

For the COUNTY		For the UNIVERSITY	
<input style="width: 80%;" type="text"/>	<i>County Representative</i>		<i>University Representative</i>
			AREA EXTENSION DIRECTOR
<i>Title</i>			<i>Title</i>
<i>Date</i>			<i>Date</i>

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

There are instances in which 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 TO BE COMPLETED IF you maintain an agreement with an outside funding entity and this does not apply to everyone. In those special circumstances, please reach out to Extension Business Operations and your AED for assistance in obtaining 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 \$250,000 obligated for Capital Improvement Funds to pay for the new HVAC system.

61401 - Building Construction		\$ -			
61402 - Building Improvement		\$ 8,000.00			
61403 - Furniture and Fixtures		\$ -			
61601 - Other Capital Outlay		\$ 2,000.00			
Capital Outlay			\$ 10,000.00	Total of Capital	
62100 - Principal Payments		\$ -			
62300 - Interest Payments		\$ -			
Debt Service			\$ -	Total of Debt	
TOTAL Office Operation Expenses			\$ 294,850.00		
TOTAL APPROPRIATION EXPENSES:			\$ 1,074,844.80		
RESERVE FOR EMERGENCY: (Cannot be charged against - takes Board action to transfer into another line item)					
Year End - FY 25 Capital Improvements Fund		\$ 242,000.00			
Year End - FY 25 Capital Equipment Fund		\$ 100,000.00			
Year End - FY 25 Emergency Operating Reserve		\$ 2,139,209.87			
		TOTAL - ALL RESERVES	\$ 2,481,209.87		

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
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
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 06.30.25)

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 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. **NOTE:** Use “Undo” or Ctrl + Z if you type over a formula.

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		FISCAL YEAR	2025	AREA	C1
Amendment Changes	NO	Begin Date	7/1/2024	CATEGORY	A
		End Date	6/30/2025		
ANTICIPATED INCOME & RESERVES:				%	
Calculation of anticipated net income if county has an Extension Taxing District				(Tax Rate)	
Real Property	\$6,650,723,718	(X)	1.8000	=	\$1,197,130.27
	(Property Assessment Subject to Rate)		(Tax Rate)		
Personal Property	\$646,826,797	(X)	2.8300	=	\$183,051.98
	(Property Assessment Subject to Rate)		(MV Tax Rate)		
Motor Veh/Watercraft	\$942,755,356	(X)	1.3000	=	\$122,558.20
	(Property Assessment Subject to MV Rate)		Anticipated Delinquency		
Total Gross Income	\$1,502,740.45	(-)	5.00	=	\$1,427,603.43
			Collection Tax		Net Extension District Tax Funds
Subtotal Gross Income	\$1,427,603.43	(-)	4.25	=	\$1,366,930.29

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

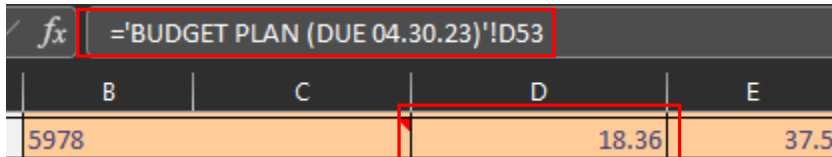
COUNTY		FISCAL YEAR	2025	AREA	C1
Amendment Changes	YES	Begin Date	7/1/2024	CATEGORY	A
		End Date	6/30/2025		
ANTICIPATED INCOME & RESERVES:				%	
Calculation of anticipated net income if county has an Extension Taxing District				(Tax Rate)	
Real Property	\$6,719,243,568	(X)	1.8000	=	\$1,209,463.84
	(Property Assessment Subject to Rate)		(Tax Rate)		
Personal Property	\$654,825,544	(X)	2.8200	=	\$184,660.80
	(Property Assessment Subject to Rate)		(MV Tax Rate)		
Motor Veh/Watercraft	\$955,323,456	(X)	1.3000	=	\$124,192.05
	(Property Assessment Subject to MV Rate)		Anticipated Delinquency		
Total Gross Income	\$1,518,316.69	(-)	5.00	=	\$1,442,400.86
			Collection Tax		Net Extension District Tax Funds
Subtotal Gross Income	\$1,442,400.86	(-)	4.25	=	\$1,381,098.83

For this county, their original budget plan would show \$1,366,930 in revenue. When the dropdown box is changed, the updated assessment data and tax rates populate showing \$1,381,098. Even with no change in expenses, the updated assessment data is a positive impact of \$14,168! 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.

Budget Amendment Process – [Reset Button](#)

Everyone makes mistakes, with that in mind it is critical to be alert 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:

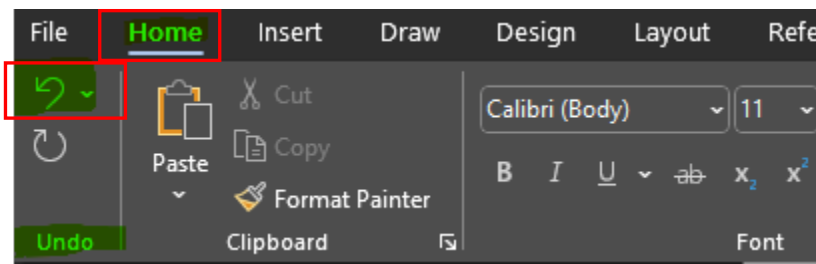


	B	C	D	E
fx	='BUDGET PLAN (DUE 04.30.23)!D53'			
	5978		18.36	37.5



	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.

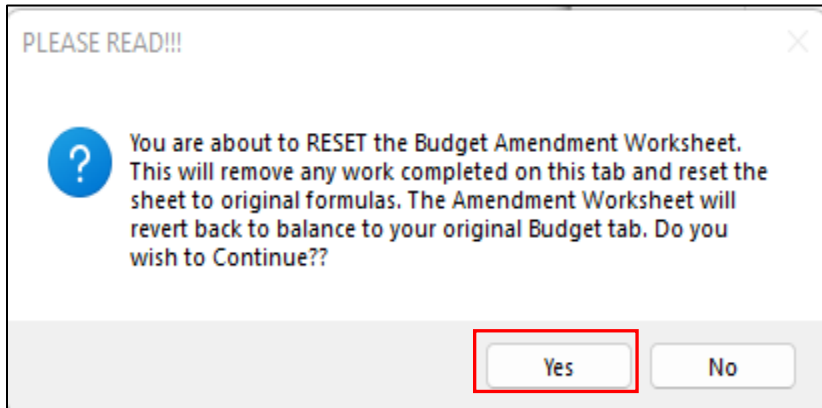


2. **The “Reset Amended Budget Worksheet” Button** – Located at the main top of the Amendment Tab the Reset Button is an icon to the right of the Text Boxes. This button will RESET the Amended Budget Tab and bring back all of the formulas in case there are several errors.



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
<i>fx</i>	='BUDGET PLAN (DUE 04.30.23)!D53			
	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.

Budget Amendment Process – Memo Amend Tab

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

Schedule of Disbursements. The Memo Amend tab **MOA-AMEND** 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. Simply print and have required document signed.

Budget Amendment Process – Schedule of Disbursements Amend Tab

Submitting a Budget Amendment requires a new signed Memorandum of Agreement (MOA) and Schedule of Disbursements. The Amended Schedule of Disbursements (SOD) tab

SCHEDULE OF DISBURSEMENTS AMEND has been updated to reflect the changes made from the Amended Budget Tab AND assist in calculating the updated SOD schedule including 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 \$21,900 (\$14,016 in Salaries and \$7,884.00 in Benefits) to fund this position.

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 36%)				
Position	Person ID	Salary	Benefits	Additional Cost to County for
Third Agent	121212	\$ 50,000.00	\$ 18,000.00	\$ 21,900.00
Subtotal - Third Agent		\$ 14,016.00	\$ 7,884.00	

MOA-EDB SCHEDULE OF DISBURSEMENT PROG SUPPORT BUDGETS - ALL **BUDGET AMEND (DUE 06.30.25)**

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 \$783,584.80 and Amended Budget Tab of \$805,484.80 is the \$21,900 and matches the Amended Budget Worksheet.

Support Staff Salaries	\$ 281,997.30	Schedule of Disbursements - BUDGETED FY25	\$ 783,584.80
Support Staff Benefits	\$ 135,358.70	Schedule of Disbursements - AMENDED FY25	\$ 805,484.80
Base Agent Compensation	\$ 117,900.00	NET DIFFERENCE	\$ 21,900.00
Third Base Agent Salary	\$ 14,016.00	Number of quarterly installments paid from ORIGINAL BUDGETED - SOD FY25	0
Third Base Agent Benefits	\$ 7,884.00	Amount Paid YTD Using BUDGETED SOD FY25	\$ -
4th And Up Agent Salaries	\$ 179,955.00	Number of quarterly Payments Remaining FY25	4
4th And Up Agent Benefits	\$ 64,783.80	Remaining Balance Due	\$ 805,484.80
Student Intern Salaries	\$ -		
Student Intern Benefits	\$ -		(0.04)
Facilitator Stipend	\$ -		
Facilitator Benefits	\$ -		
UK Operating Expenses	\$ 3,590.00		
Funds totaling the amount of	\$ 805,484.80	shall be disbursed to the University of Kentucky in	4

The user will choose from the drop down box to indicate how much money has been paid Year-to-Date (YTD). The installments paid should match 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 \$391,792.40, but in order to reflect the correct Remaining Balance Due, the user needs to show the number of installments made is two, since

the county pays semi-annual and that balance covers Q1 and Q2. The Remaining Balance Due is now \$413,692.40 as the \$21,900 owed is added to balance due. The SOD Schedule boxes will allocate the changes to the correct GL Codes and evenly per payment. Below the \$413,692.40 is split between the two remaining quarters leaving \$206,846.20 due for Q3 and Q4.

\$ 281,997.30	Schedule of Disbursements - BUDGETED FY25	\$ 783,584.80	
\$ 135,358.70	Schedule of Disbursements - AMENDED FY25	\$ 805,484.80	
\$ 117,900.00	NET DIFFERENCE	\$ 21,900.00	
\$ 14,016.00	Number of quarterly installments paid from ORIGINAL BUDGETED - SOD FY25	2	← Amount Paid Matches YTD
\$ 7,884.00	Amount Paid YTD Using BUDGETED SOD FY25	\$ 391,792.40	
\$ 179,955.00	Number of quarterly Payments Remaining FY25	2	
\$ 64,783.80	Remaining Balance Due	\$ 413,692.40	
\$ -			
\$ -			
\$ -			
\$ -			
\$ 3,590.00			
\$ 805,484.80	shall be disbursed to the University of Kentucky in	4	installment payment(s).

UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT -		Due On or Before 05/10/2025																					
<table border="1"> <tr> <th colspan="2">PAYMENT ITEMIZATION</th> <th></th> </tr> <tr> <td>Agent Salaries (51101)</td> <td>\$ 81,471.76</td> <td></td> </tr> <tr> <td>Staff Salaries (51201)</td> <td>\$ 70,499.32</td> <td></td> </tr> <tr> <td>Fringe Benefits (52001)</td> <td>\$ 53,977.62</td> <td></td> </tr> <tr> <td>Student Interns (51301)</td> <td>\$ -</td> <td></td> </tr> <tr> <td>UK Operating Expenses (54901)</td> <td>\$ 897.50</td> <td></td> </tr> <tr> <td>TOTAL ENCLOSED PAYMENT</td> <td>\$ 206,846.20</td> <td>Payment Due \$ 206,846.20</td> </tr> </table>		PAYMENT ITEMIZATION			Agent Salaries (51101)	\$ 81,471.76		Staff Salaries (51201)	\$ 70,499.32		Fringe Benefits (52001)	\$ 53,977.62		Student Interns (51301)	\$ -		UK Operating Expenses (54901)	\$ 897.50		TOTAL ENCLOSED PAYMENT	\$ 206,846.20	Payment Due \$ 206,846.20	<p>PLEASE SUBMIT PAYMENT TO THE FOLLOWING: UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE ATTN: DIRECTOR OF COOPERATIVE EXTENSION N-106 AGRICULTURE SCIENCE BUILDING NORTH 1100 SOUTH LIMESTONE LEXINGTON, KY 40546-0091</p>
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<i>Cut Along Dotted Line</i>																							
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - APRIL		Due On or Before 01/10/2025																					
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<i>Cut Along Dotted Line</i>																							
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - JANUARY		Due On or Before 10/10/2024																					
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TOTAL ENCLOSED PAYMENT	\$ -	Payment Due \$ -																					
<i>Cut Along Dotted Line</i>																							
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - OCTOBER		Due On or Before 07/10/2024																					
<table border="1"> <tr> <th colspan="2">PAYMENT ITEMIZATION</th> <th></th> </tr> <tr> <td>Agent Salaries (51101)</td> <td>\$ -</td> <td></td> </tr> <tr> <td>Staff Salaries (51201)</td> <td>\$ -</td> <td></td> </tr> <tr> <td>Fringe Benefits (52001)</td> <td>\$ -</td> <td></td> </tr> <tr> <td>Student Interns (51301)</td> <td>\$ -</td> <td></td> </tr> <tr> <td>UK Operating Expenses (54901)</td> <td>\$ -</td> <td></td> </tr> <tr> <td>TOTAL ENCLOSED PAYMENT</td> <td>\$ -</td> <td>Payment Due \$ -</td> </tr> </table>		PAYMENT ITEMIZATION			Agent Salaries (51101)	\$ -		Staff Salaries (51201)	\$ -		Fringe Benefits (52001)	\$ -		Student Interns (51301)	\$ -		UK Operating Expenses (54901)	\$ -		TOTAL ENCLOSED PAYMENT	\$ -	Payment Due \$ -	<p>PLEASE SUBMIT PAYMENT TO THE FOLLOWING: UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE ATTN: DIRECTOR OF COOPERATIVE EXTENSION N-106 AGRICULTURE SCIENCE BUILDING NORTH 1100 SOUTH LIMESTONE LEXINGTON, KY 40546-0091</p>
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<i>Cut Along Dotted Line</i>																							

AUDIT ATTESTATION TOOL (AAT)

The Audit Attestation Tool (AAT) was created as a tool to assist AEDs and other budget file users to easily review where a county is in their audit cycle. The tool will proactively identify whether a budget or budget amendment may trigger the need for an annual audit, keep audit compliance on the forefront of our minds, and reduce the need to constantly log on to online SPGE portal. This will help AEDs speak to compliance with KRS 65A.030.

The AAT is **NOT REQUIRED** to be used in order to complete the budget process. The tool is located at the far bottom-right of the Budget Plan, Budget Amendment, and Year-End Actuals tabs. Each tool is set up to populate results based on the data entered in each of the respective tabs. The set Print Areas will not include the tool. **NOTE: The AAT should not be printed and provided to EDBs as part of the budget submission. It is for internal purposes only.**

The tool is locked and auto populates within the budget file. The only action needed to use the tool is confirm and enter the Most Recent FY Audit Conducted or currently scheduled (outlined in the RED box in figure to the right).

Audit Attestation Tracker	
2022	Last FY Audited per SPGE Portal
2024 or >	Most recent FY Audit <u>Due</u> per SPGE Data
YES	YES = Next FY Audit Due is on 4 year cycle from Last FY Audited above <u>OR</u> if FY24 Year End Actual Revenues or Expenses exceeded \$500k, then the FY24 Audit is due. NO = Continue below.
2022	Enter the most recent FY Audit Conducted or currently scheduled
YES	Compliant with previous year Audits?
NO	Revenues for Budgeted FY > \$500k
NO	Expenses for Budgeted FY > \$500k
NO	Annual Audit Required?
	*If YES, please budget accordingly
	*If NO, next audit due date below
2026	unless Revenues or Expenses exceed \$500k
	Compliant

As a friendly reminder, the AED is responsible for knowing the audit status of their counties and completing any necessary required tasks within the SPGE portal. Another reminder is **ONLY** the Year End Actual data AAT will give a result that indicates an audit is actually required for the fiscal year that just ended. When using the AAT for Budget Plan or Budget Amendment, those are theoretical figures, and the audit requirement is based on Actual financial data for revenues and expenditures for the fiscal year, per the KRS.

The Audit Attestation Tool (AAT) – How it works

The tool has locked formulas and will assess the data entered into each tab and the most recent audit data (Manual Entry) to populate a RESULT. The AAT formulas are set up utilize the data entered in the file and conduct a series of “Tests” for YES or NO responses. **NOTE:** Due to timing of Budget Process and changing data for completed Audits, AEDs/Users will need to manually enter the most recent Fiscal Year audited, so the tool can confirm if the SPGE data is the correct starting point or if there is more current data for it to use. This cell is highlighted below as part of Test #2 Recent Audit Test.

SPGE Data – EBO Team will manually update this data on an annual basis directly from SPGE online Portal. Provides the most beginning dates.

Test #1 – 4yr Audit Cycle Test – Tests the SPGE Data entered to forecast if county is within the 4 year audit cycle from their most recent compliant audit according to SPGE.

Test #2 – Recent Audit Test – If AED is aware of more recent audit conducted, scheduled, or needed to be scheduled, that Fiscal Year should be manually entered. If entered, the AAT formulas will ignore the SPGE data and utilize manually entered FY as an override.

Test #3 – Annual Audit Test – AAT will compare the data entered on the respective tab of the budget file. If Total Revenues or Expenditures exceed \$500k threshold from KRS to indicate if an annual audit may be needed based on the data entered for the tab (Budget, Amendment, or Year End Actuals).

Next Audit Due – Populates next FY requiring audit. ***NOTE*** This may change if a county unexpectedly actualizes more than \$500k in revenues or expenditures in a FY prior to the year shown as it would trigger an audit for that year.

Result – Indicates status and if any action may be required.

Audit Attestation Tracker	
2022	Last FY Audited per SPGE Portal
2024 or >	Most recent FY Audit Due per SPGE Data
YES	YES = Next FY Audit Due is on 4 year cycle from Last FY Audited above OR if FY24 Year End Actual Revenues or Expenses exceeded \$500k, then the FY24 Audit is due. NO = Continue below.
2022	Enter the most recent FY Audit Conducted or currently scheduled
YES	Compliant with previous year Audits?
NO	Revenues for Budgeted FY > \$500k
NO	Expenses for Budgeted FY > \$500k
NO	Annual Audit Required?
	*If YES, please budget accordingly
	*If NO, next audit due date below
2026	unless Revenues or Expenses exceed \$500k
	Compliant

Diagram illustrating the flow of data and tests:

- SPGE Data points to the 2022 and 2024 or > rows.
- Test #1 – 4-year Audit Cycle Test points to the YES/NO row.
- Test #2 – Recent Audit Test *User Manual Data Entry* points to the 2022 row.
- Test #3 - Annual Audit Test points to the NO rows for Revenues and Expenses.
- Next Audit Due* points to the *If NO, next audit due date below row.
- RESULT points to the final Compliant row.

The below images show different examples of the results that the AAT may produce. Based on the YES/NO responses derived from the data entered in the Budget Plan/Budget Amendment/Year End Actuals tabs, the three results are **Compliant, Due, or Past Due**.

Compliant – Passes all three formula tests. AAT result will show **GREEN** and indicates the county is in compliant status with SPGE, current within the 4-year audit cycle, and/or current with the most recent required audit. No action needed.

Due – AAT will show **YELLOW** and indicates the county is in compliant status with SPGE, current within the 4-year audit cycle. However, the county may be in year 4 of the audit cycle or revenues and/or expenditures exceeded \$500k in previous FY. Action may be needed or reviewed further.

Past Due – AAT will show **RED** and indicates a county is not in compliant status with SPGE. The county may be in year 4 of the audit cycle, past the due date of an audit required in 4-yr audit cycle, and/or revenues/expenditures exceeded \$500k in previous FY. Action is required and review necessary.

NOTE - The AAT assumes the most recent audit date is entered in every situation. Please review to make sure the orange cell is updated for best results.

Audit Attestation Tracker		Audit Attestation Tracker		Audit Attestation Tracker	
2022	Last FY Audited per SPGE Portal	2022	Last FY Audited per SPGE Portal	2022	Last FY Audited per SPGE Portal
2024 or >	Most recent FY Audit Due per SPGE Data	2024 or >	Most recent FY Audit Due per SPGE Data	2023	Most recent FY Audit Due per SPGE Data
YES	YES = Next FY Audit Due is on 4 year cycle from Last FY Audited above OR if FY24 Year End Actual Revenues or Expenses exceeded \$500k, then the FY24 Audit is due. NO = Continue below.	YES	YES = Next FY Audit Due is on 4 year cycle from Last FY Audited above OR if FY24 Year End Actual Revenues or Expenses exceeded \$500k, then the FY24 Audit is due. NO = Continue below.	NO	YES = Next FY Audit Due is on 4 year cycle from Last FY Audited above OR if FY24 Year End Actual Revenues or Expenses exceeded \$500k, then the FY24 Audit is due. NO = Continue below.
2022	Enter the most recent FY Audit Conducted or currently scheduled	2024	Enter the most recent FY Audit Conducted or currently scheduled	2022	Enter the most recent FY Audit Conducted or currently scheduled
YES	Compliant with previous year Audits?	YES	Compliant with previous year Audits?	NO	Compliant with previous year Audits?
NO	Revenues for Budgeted FY > \$500k	NO	Revenues for Budgeted FY > \$500k	YES	Revenues for Budgeted FY > \$500k
NO	Expenses for Budgeted FY > \$500k	YES	Expenses for Budgeted FY > \$500k	NO	Expenses for Budgeted FY > \$500k
NO	Annual Audit Required?	YES	Annual Audit Required?	YES	Annual Audit Required?
	*If YES, please budget accordingly *If NO, next audit due date below		*If YES, please budget accordingly *If NO, next audit due date below		*If YES, please budget accordingly *If NO, next audit due date below
2026	unless Revenues or Expenses exceed \$500k	2025	unless Revenues or Expenses exceed \$500k	2025	unless Revenues or Expenses exceed \$500k
Compliant		Due		Past Due	

PRINT TAB

NOTE - This tab utilizes MACROS. In order for the MACROS to run properly, you must save the budget file to a desktop or computer and make sure the Excel file icon “Enable Macros” has been chosen when the Excel file is opened.

The Print tab is located between the Instructions and CarryOver Calc tab of the Budget file. The Budget file workbook has had print areas created for all of the respective tabs. A user can simply highlight which tabs they want to print, and select the MACRO button “Print Preview & PRINT Selected Tabs” icon.

NOTE - It is possible the List Box below that lists the tab names is BLANK. Simply click a different tab and return to the Print tab and the data should populate. This will trigger the MACRO to run. If that does not work, then close out of ALL OPEN Excel files, and reopen the budget file. When opens make sure the “Enable Macros” functionality has been selected. **Program Support Budgets are NOT included and must be printed separately from the other tabs.**

Below shows example of the Headers/Footers and the one print out of documents pages 1 through 13.

CARRYOVER WORKSHEET FOR BUDGET PREPARATION		Barren
Cash Balance Of All EDB Accounts as of TODAY (Includes Savings, CDs, Money Market, etc.)	\$	1,200,000.00
+ Plus: Anticipated Remaining FY24 Revenue (Revenue Expected from TODAY to 6/30/24)	\$	50,000.00
- Less: Anticipated Remaining FY24 Expenditures (Expenses Expected from TODAY to 6/30/24)	\$	65,000.00
ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/24 (YE FY 2024 = Beginning Balance FY 2025)	\$	1,185,000.00
- Less: Reserve - FY 24 Capital Improvement Fund Reserve (Enter to populate on Budget Tab)	\$	300,000.00
- Less: Reserve - FY 24 Equipment Fund Reserves (Enter to populate on Budget Tab)	\$	100,000.00
- Less: Reserve - FY 24 Emergency Operational Expense Reserves (Enter to populate on Budget Tab)	\$	600,000.00
ESTIMATED CARRYOVER INTO FY25	\$	185,000.00

CARRYOVER CALC (DUE 04.15.24)
 12/18/2023 - 10:38 AM

Page 1 of 13

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.

YEAR-END ACTUALS (DUE 08.15.)	OFFSET VOUCHER (DUE 09.01.)	DLG SUMMARY
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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	
Cooperative Extension Service		Appropriating Body	Extension District
County Offset Voucher		State Fiscal Year	2025
Business Office Use Only			
Item	Amount	Offset	Non-Offset
Travel & Professional Improvement	\$ -		
Operating Expenditures (Utilities, Program Supplies, Contract Services, Office Supplies, etc)	\$ -		
Capital Outlay	\$ -		
Total	\$ -		
Date: _____	Signed: _____	Fiscal Contact	
Date: _____	Signed: _____	EDB Treasurer	
Date: _____	Signed: _____	Area Extension Director	
AREA DIRECTORS : Submit <u>signed</u> original to Extension Business Office no later than September 1st, N-106 Ag Science of Agriculture, Lexington, Kentucky 40546-0091.			

DLG SUMMARY

The financial disclosure process is a one-year reflection of a Special Purpose Governmental Entities (SPGE's) finances. AEDs will utilize the SPGE Portal to upload the correct data. The budget file will help populate 3 sections of information on the DLG Summary tab (Budget Estimates, Budget Amendments, & Budget Actuals). The first part of the process is the budget submission – beginning with initial budget estimates (**Due 4/15**), submission of amendments or line item transfers made to the budget throughout the fiscal year, if applicable (**Due 6/30**); and finally, submission of the year-end actuals for each budget category (**Due 9/1**). 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 with Year End Actuals Due by September 1st of each year.**




DLG Summary report is found in the Excel Workbook under the Purple tabs.



DEPARTMENT FOR LOCAL GOVERNMENT (DLG) SUMMARY

The AED will receive the final Year End Actuals from the EBO team. Once received, the AEDs will enter the below information in the SPGE portal as part of Year End Actuals. The information for the DLG Summary tab is populated from the original budget plan, budget amendment and year-end actual tabs



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

in the budget workbook; therefore, **NO INFORMATION NEEDS MANUALLY ENTERED IN THE SUMMARY.**

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, expenditures 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.** 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. But most users will be able to update themselves using their login to the new SPGE portal at <https://dlg.ky.gov/spge/Identity/Account/Login>

COMPLETING YEAR-END ACTUALS

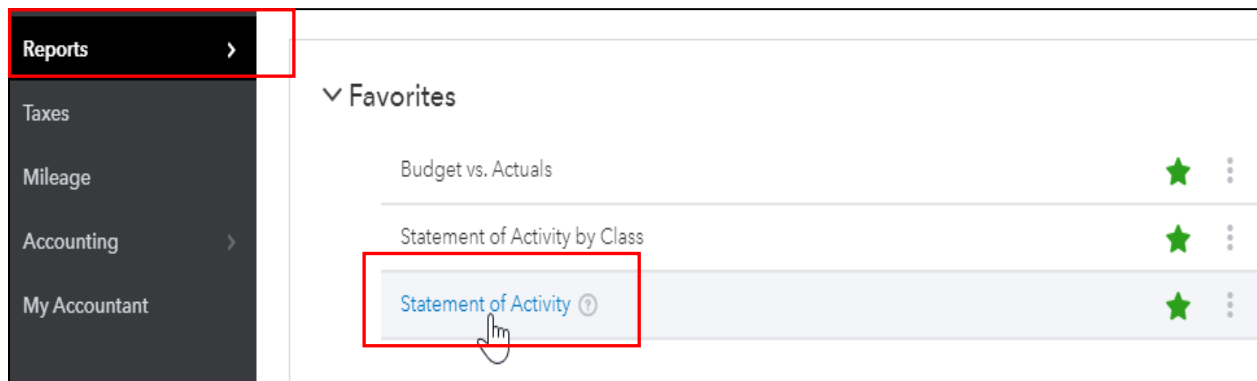
Budget Fiscal Year “actuals” reflect how much revenue an account has generated or how much money an account has paid out in expenditures at a given point in time during a fiscal year.

YEAR-END ACTUALS (DUE 08.15.)

Beginning FY23 close, the EBO team assists by completing the Year-end Actuals portion of the budget file. **Once the file is updated EBO will upload FINAL Budget file to Teams and the AEDs may complete the DLG Summary portion in the SPGE Portal.** The budget file tabs colored **PURPLE** represent their deadlines being due after Year End.

If county offices follow a Modified Accrual or Accrual Accounting method, the CES offices are required to submit accruals for expected revenues/expenses to EBO for processing. **If the revenues or expenses belong in FY24, they will submit the accrual between 7/1 – 7/31.** This will finalize accurate financial statements for year-end. **The EBO team will update the Year End Actuals and upload to Teams for AEDs by 08/15.** AEDs will use those amounts Budget Actuals submission to 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. This data should be sent by July 31st for processing.

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.

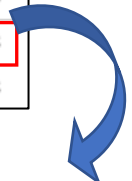
CASH RESERVES (ON JULY 1 – BEGINNING OF FISCAL YEAR)

Cash Reserves (On July 1) is the amount of total current assets at the beginning of the Fiscal Year. July 1, 2024 (the beginning of the FY25 fiscal year). The unrestricted reserves portion is the current assets **LESS** what was obligated in the FY25 budget for Capital Improvement Reserves and Equipment Fund Reserves.

To determine the amount of current assets at the **BEGINNING** of the FY25 run a **Statement of Financial Position (July 1, 2023 – June 30, 2024 / FY24 End)**

Overview	Reports																																								
<ul style="list-style-type: none"> Month-end review Dashboard Tasks Banking Expenditures Sales Projects Workflows Payroll Reports Taxes Mileage Accounting My Accountant 	<div style="text-align: right; border: 1px solid #ccc; padding: 5px; border-radius: 5px;"> <input type="text" value="Find report by name"/> </div> <p>Standard Custom reports Management reports</p> <p>Business overview</p> <table border="1"> <tr> <td>Audit Log</td> <td></td> <td>Statement of Activity year-to-date comparison</td> <td>☆</td> </tr> <tr> <td>Budget Overview</td> <td>☆</td> <td>Statement of Activity by Class</td> <td>★</td> </tr> <tr> <td>Budget vs. Actuals</td> <td>★</td> <td>Statement of Activity by Customer</td> <td>☆</td> </tr> <tr> <td>Business Snapshot</td> <td>☆</td> <td>Statement of Activity by Month</td> <td>☆</td> </tr> <tr> <td>Custom Summary Report</td> <td>☆</td> <td>Statement of Activity</td> <td>☆</td> </tr> <tr> <td>Profit and Loss by Tag Group</td> <td>☆</td> <td>Statement of Cash Flows</td> <td>☆</td> </tr> <tr> <td>Quarterly Statement of Activity Summary</td> <td>☆</td> <td>Statement of Financial Position Comparison</td> <td>☆</td> </tr> <tr> <td>Statement of Activity as % of total revenue</td> <td>☆</td> <td>Statement of Financial Position Detail</td> <td>☆</td> </tr> <tr> <td>Statement of Activity Comparison</td> <td>☆</td> <td>Statement of Financial Position Summary</td> <td>☆</td> </tr> <tr> <td>Statement of Activity Detail</td> <td>☆</td> <td>Statement of Financial Position</td> <td>★</td> </tr> </table>	Audit Log		Statement of Activity year-to-date comparison	☆	Budget Overview	☆	Statement of Activity by Class	★	Budget vs. Actuals	★	Statement of Activity by Customer	☆	Business Snapshot	☆	Statement of Activity by Month	☆	Custom Summary Report	☆	Statement of Activity	☆	Profit and Loss by Tag Group	☆	Statement of Cash Flows	☆	Quarterly Statement of Activity Summary	☆	Statement of Financial Position Comparison	☆	Statement of Activity as % of total revenue	☆	Statement of Financial Position Detail	☆	Statement of Activity Comparison	☆	Statement of Financial Position Summary	☆	Statement of Activity Detail	☆	Statement of Financial Position	★
Audit Log		Statement of Activity year-to-date comparison	☆																																						
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Statement of Activity Detail	☆	Statement of Financial Position	★																																						

Statement of Financial Position	
As of June 30, 2024	
	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 06/30/2024 = FY24 End	\$ 1,024,535.83
		Amount	
1xxxx	Capital Improvements Fund	Actual Beginning Balance FY 24	\$ 300,000.00
1xxxx	Equipment Fund	Actual Beginning Balance FY 24	\$ 100,000.00
1xxxx	Emergency Operational Reserves	Actual Beginning Balance FY 24	\$ 624,535.83
Total - 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.

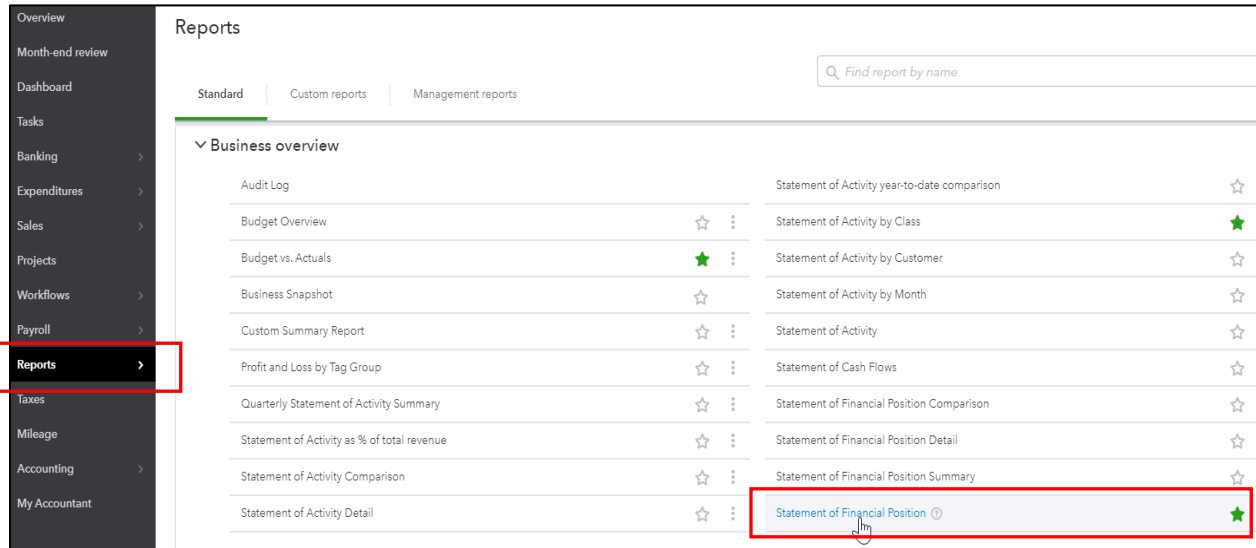
Total Expenditures	\$251,909.69
NET OPERATING REVENUE	\$192,111.13

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 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
-------------	--------------

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.