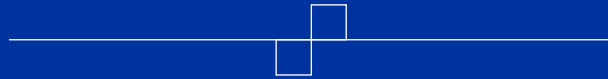


Martin-Gatton College of Agriculture, Food and Environment

FY25 Budget Process Training



January 2024

EXTENSION BUSINESS OPERATIONS

Training Agenda

Pre-Planning

Presenter: Lindsay Poore

- *KRS & Campus Regulations*
- *Workflow*

Completing the Budget

Presenter: Zach Waller & Lindsay Poore

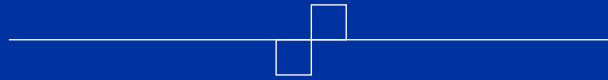
- Breakdown of file worksheets

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

PLEASE ASK QUESTIONS!

Martin-Gatton College of Agriculture, Food and Environment

Budget FY25 Pre-Planning



January 2024

EXTENSION BUSINESS OPERATIONS

Planning & Preparation

Counties Should:

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

KRS & Campus Requirements

- **March 24**

Budget Plan – Rough draft reviewed & approved by AED/RED/EBO

- **April 15**

Budget Plan with 10yr Capital Plan – 3 Signed Originals (After review/approval from AED/RED/EBO/EDB)

- **May 1**

Memorandum of Agreement with UK – 3 signed originals & electronic copy to AED
Schedule of Disbursements – 3 signed originals & electronic copy to AED

- **July 15**

Submit DLG Summary Budget to DLG via Portal

Budget Workflow/Teams Folders

STEP 1: 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.

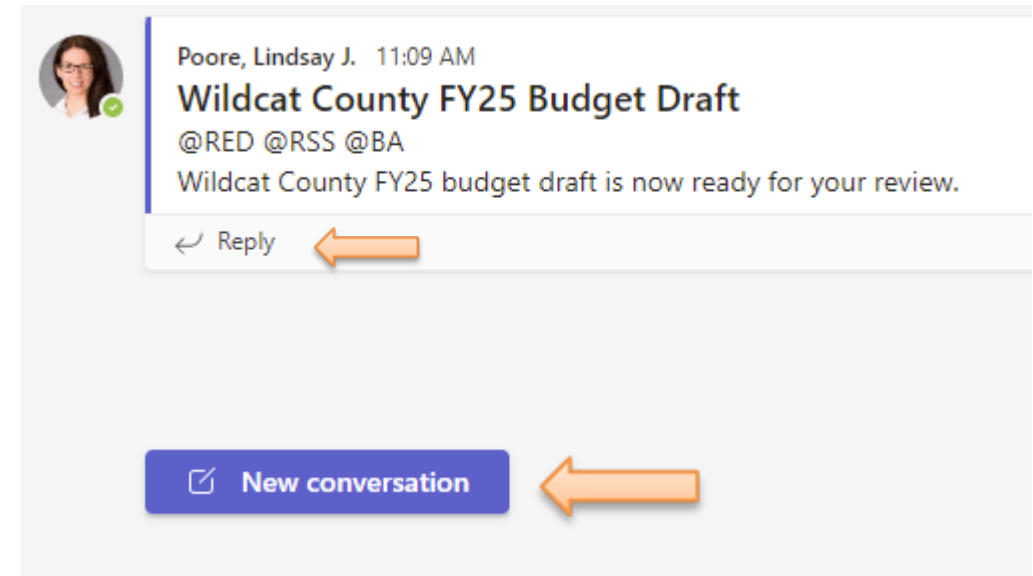
STEP 3: Draft budget from the county is submitted to AED for review. AEDs will set internal deadlines for their areas as to when these are due.

Budget Workflow/Teams Folders

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.

Reply vs. New Conversation



Budget Workflow/Teams Folders

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.

Budget Workflow/Teams Folders

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, RSS, and BA via the existing Teams Conversation of final budget approval by the EDB.

Budget Workflow/Teams Folders

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 wet signature on approved budget where appropriate and collects wet signatures from county leadership. Three signed original hard copies of the documents listed below should be collected, with one of each designated for storage at the County Office, Regional Office, and the Extension Business Operations office, respectively.

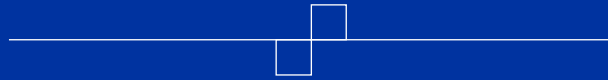
- **THREE (3) SIGNED BUDGET PLANS – Should Include 10 Year Plan & Program Support Budgets**
- **Due April 15**
- **THREE (3) SIGNED SCHEDULE OF DISBURSEMENTS (SOD)**
- **Due May 1**
- **THREE (3) SIGNED MEMORANDUM OF AGREEMENTS (MOA)**
- **Due May 1**

Questions?

Martin-Gatton College of Agriculture, Food and Environment

Budget FY25


Completing the Budget

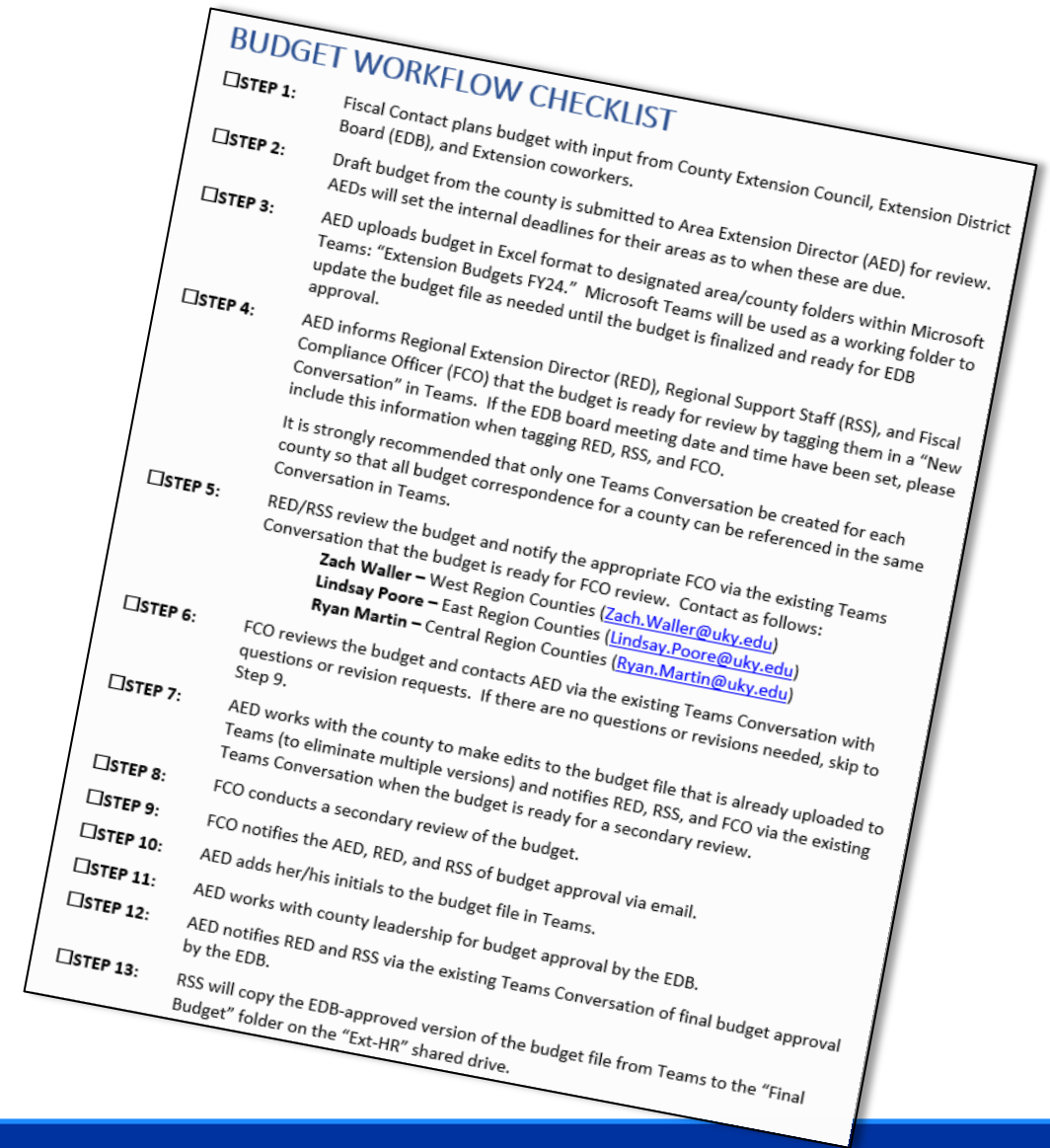


January 2024

EXTENSION BUSINESS OPERATIONS

Budget Workflow Checklist

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



Excel Budget File

- Instructions
- Print (New Tab)
- Carryover Worksheet
- Budget Plan
- 10-Year Reserve Plan
- MOA – EDB
- Schedule of Disbursements
- Program Support Budgets - All
- Budget Amendment
- MOA – Amend
- Schedule of Disbursements Amend

EBO will assist with completing the following:

- Year-End Actuals
- DLG Summary
- Offset Voucher

EBO will follow up with REDs/AEDs Year End process

Carryover Worksheet

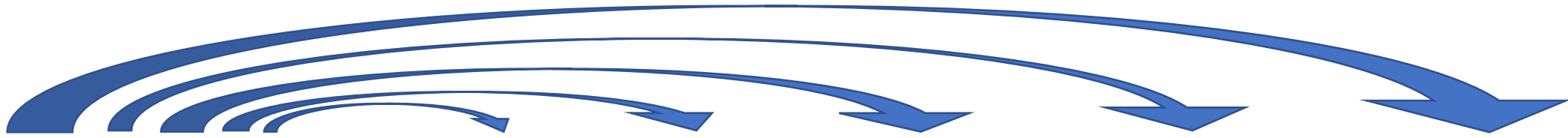


CARRYOVER CALC (DUE 04.15.24) BUDGET PLAN (DUE 04.15.24)

CARRYOVER WORKSHEET FOR BUDGET PREPARATION	
Cash Balance Of All EDB Accounts <u>as of TODAY</u> (Includes Savings, CDs, Money Market, etc.)	\$ 1,200,000.00
+ Plus: Anticipated Remaining FY24 <u>Revenue</u> (Revenue Expected from TODAY to 6/30/24)	\$ 50,000.00
- Less: Anticipated Remaining FY24 <u>Expenditures</u> (Expenses Expected from TODAY to 6/30/24)	\$ -
ANTICIPATED BALANCE OF ALL EDB ACCOUNTS ON 6/30/24 (YE FY 2024 = Beginning Balance FY 2025)	\$ 1,250,000.00
- 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	\$ 250,000.00

- Carryover Calculation Tab **required** to be completed to determine FY25 beginning balances on *Budget Plan*
 - Enter current Cash & ESTIMATED Revenues & Expenses remaining from now to Year End FY24
 - Categorize ESTIMATED remaining Reserves at Year End FY24
- Cells in **RED** indicate zero or blank balance, review for accuracy
- Comment Boxes (*Purple or Red*) contain notes to assist User in understanding the specific cell
 - Quick reference to help answer question. If not clear, see Budget Manual for mor info.
 - If needed reach out to RED/EBO

Budget Plan Tab



BUDGET PLAN (DUE 04.15.24)	10YR CAPITAL & RSRV (04.15.24)	MOA-EDB	SCHEDULE OF DISBURSEMENT	PROG SUPPORT BUDGETS - ALL	BUDGET AMEND (DUE 06.30.25)
----------------------------	--------------------------------	---------	--------------------------	----------------------------	-----------------------------

ANTICIPATED INCOME & RESERVES:					%		
Calculation of anticipated net income if county has an Extension Taxing District							
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)				(Tax Rate)		
Motor Veh/Watercraft	\$177,110,030	(X)			1.9700	=	\$34,891
	(Property Assessment Subject to MV Rate)				(MV Tax Rate)		
Total Gross Income	\$450,240.25	(-)			5.00	=	\$427,728
					Anticipated Delinquency		
Subtotal Gross Income	\$427,728.24	(-)			Collection Tax		Net Extension District Tax Funds
					4.25	=	\$409,550

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

Budget Plan - Source of Recurring Income

Recurring Income		AMOUNT
Extension District Tax		\$491,109.57
Interest		\$ 550.62
Delinquent Taxes		\$ -
Telecom Tax		\$ 32,002.22
Other Taxes		\$ -
Other Taxes		\$ -
Other Taxes		\$ -
Other Taxes		\$ -
County General Fund		\$ -
City General Fund		\$ -
Reimbursement & Refunds		\$ -
Gifts & Endowments		\$ -
Room Rental		\$ 15,425.35
Soil Testing Revenue		\$ 325.78
User Defined		\$ -
Total for Recurring Revenue		\$539,413.54

Budget Plan - Source of Recurring Income

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

Budget Plan – Carryover Reserves & New Loans

- Data from *Carryover Calc* tab will populate to *Budget Plan*. Cells are **LOCKED**.
 - Shows available Cash & Reserves Begin FY25
- “New Loans” section has been added to *Budget Plan & Amended Budget Plan* tabs
 - Allows new loans to record as available funds
 - New loans likely causes Amended Budget Plan and can easily be accounted for
 - Maps loan amounts to Year End Actuals & DLG Summary



CARRYOVER CALC (DUE 04.15.24)

BUDGET PLAN (DUE 04.15.24)

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			\$ 600,000.00
Year End FY 24 Anticipated Carryover Reserves On Hand			\$ 250,000.00
Total for Reserves for Emergency / Capital			\$ 1,250,000.00
New Loans	Total Funds from Loans from External Sources		\$ -
Total Available Funds			\$1,789,413.54

BP Anticipated Expenses - Personnel Costs

- **Merit Increases**

- For FY25, we recommend that counties estimate a 2% merit increase as appropriate for 100% county paid staff (agents and support staff).
- AED will enter merit-based salary adjustments into the budget file before sending it to the county fiscal contact (salary info will be provided to AED).
- This estimated merit % increase **DOES NOT** guarantee an increase. A salary increase scale will be provided if the University approves salary adjustments. The scale is typically based on the annual performance merit rating and will be consistent across the state.

BP Anticipated Expenses - Personnel Costs

- **Benefits**

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

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

BP Anticipated Expenses - Salaries Hourly (FT and PT/Temp)

SALARY: Hourly Support Staff; Full Time; Partial Benefit Support

Position	Person ID	Hrly Rate	Hrs/Week	Salary	Benefits	Amount
Support Personnel (@ Benefit Rate of 48%)						
Support Staff		\$ -	0.00	\$ -	\$ -	\$ -
Support Staff		\$ -	0.00	\$ -	\$ -	\$ -
Support Staff		\$ -	0.00	\$ -	\$ -	\$ -
Program Asst.		\$ -	0.00	\$ -	\$ -	\$ -
Program Asst.		\$ -	0.00	\$ -	\$ -	\$ -
Subtotal - Support Staff				\$ -	\$ -	\$ -
Support Part-Time/Temp Personnel (@ Benefit Rate of 9%)						
PT/Temp Supp Staff		\$ -	0.00	\$ -	\$ -	\$ -
PT/Temp Supp Staff		\$ -	0.00	\$ -	\$ -	\$ -
PT/Temp Supp Staff		\$ -	0.00	\$ -	\$ -	\$ -
PT/Temp Supp Staff		\$ -	0.00	\$ -	\$ -	\$ -
PT/Temp Supp Staff		\$ -	0.00	\$ -	\$ -	\$ -
Subtotal - PT/Temp Staff				\$ -	\$ -	\$ -
Total Salaries - Hourly Support Staff				\$ -	\$ -	\$ -

BP Anticipated Expenses – County Contribution

SALARY: Professional Staff - Base Agents

County Contribution		Amount
(see budget manual for info)		\$93,300.00

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

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

BP Anticipated Expenses - Salary: Third Base Agent

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	12121212	\$ 55,000.00	\$ 19,800.00	\$ 40,220.00
N/A	Subtotal - Third Agent	\$ 25,740.80	\$ 14,479.20	
Third Agent				
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	\$ 55,000.00	\$ 19,800.00	\$ -	
	Subtotal - Third 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
% of Salaries & Benefits (S&B) County - (Enter Only If Shared)	Total S&B of 3rd Agent				
50%	\$ 74,800.00	\$ 59,840.00	\$ 29,920.00	\$ 2,820.00	\$ 2,820.00
Enter Above	Subtotal - Shared Third Agent	\$ 1,804.80	\$ 1,015.20		

- For those counties who have moved forward with the implementation of the 2+ Model, the budget will reflect the additional cost to the county for a third agent position.
- The Person's ID and Annual Salary will need to be entered, but the benefits and additional cost to the county will automatically populate.
- For those with a vacancy that will become a third agent position, the county will need to budget for that vacancy in this area.
- If a county has a 100% or 80% (FTE) third agent position, they will need to select "Third Agent" from the drop-down. The additional cost will be calculated via formula.
- If a county has a shared agent position, they must select "Third Agent Shared" from the drop-down. The additional cost will default to \$0, but the employee information will still need input in both county budget documents. **Example** above shows 50/50 share with another county.
- Counties will be charged the actual costs for benefits when accounts are reconciled at year-end.

BP Anticipated Expenses - Salary: 4th And Up Agent Positions

4th and Up Base Agent Positions (3+ Funding Model) (@ Benefit Rate of 36%)				
Position	Person ID	Salary	Benefits	Amount
4th Agent Salaries (3+ Agent Model)	VACANT	\$ 50,000.00	\$ 18,000.00	\$ 68,000.00
	10023412	\$ 52,345.00	\$ 18,844.20	\$ 71,189.20
One Agent Person ID Per Line		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
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		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
Other Salaries & Benefits (@ Benefit Rate of 9% & 36%)				
Student Intern	Intern (1)	\$ 6,600.00	\$ 594.00	\$ 7,194.00
Facilitator Stipend	123456	\$ 3,500.00	\$ 1,260.00	\$ 4,760.00
Subtotal - 4th Agent / Other		\$ 112,445.00	\$ 38,698.20	\$ 151,143.20

BP Anticipated Expenses – Travel

TRAVEL:			
Position	Name		Amount
Base Agent/ANR	Ryan		\$ -
Base Agent/FCS	Lindsey		\$ -
Base Agent/4H	Vacant		\$ -
Third Base Agent	Vacant		\$ -
Agent (4th+)	Zach		\$ -
Agent (4th+)	Melissa		\$ -
Support Staff	Becky		\$ -
Other (Edit)	Tina		\$ -
Other (Edit)	9		\$ -
Other (Edit)	10		\$ -

PROFESSIONAL IMPROVEMENT: (include only if all other expenses have been met; up to \$3,500/Agent and up to \$1,000/Agent)			
Position	Name		Amount
Base Agent/ANR	Ryan		\$ -
Base Agent/FCS	Lindsey		\$ -
Base Agent/4H	Vacant		\$ -
Third Base Agent	Vacant		\$ -
Agent (4th+)	Zach		\$ -
Agent (4th+)	Melissa		\$ -
Support Staff	Becky		\$ -
Other (Edit)	Tina		\$ -
Other (Edit)	9		\$ -
Other (Edit)	10		\$ -

Position	Name	Amount	Variations	PS BUDGET #
Base Agent/ANR	Ryan	\$ 500.00	\$ (50.00)	PSBUD1
Base Agent/FCS	Lindsey	\$ -	\$ -	PSBUD2
Base Agent/4H	Vacant	\$ -	\$ -	PSBUD3
Third Base Agent	Vacant	\$ -	\$ -	PSBUD4
Agent (4th+)	Zach	\$ -	\$ -	PSBUD5
Agent (4th+)	Melissa	\$ -	\$ -	PSBUD6
Support Staff	Becky	\$ -	\$ -	PSBUD7
Other (Edit)	Tina	\$ -	\$ -	PSBUD8
Other (Edit)	9	\$ -	\$ -	PSBUD9
Other (Edit)	10	\$ -	\$ -	PSBUD10

- Enter employee Name & Position one time in the “Travel” section of the *Budget Plan* tab
- Name & Position will feed over to *Professional Improvement AND PS Budget Summary List*
 1. List positions with PS Budgets **FIRST** and **Do Not skip rows**
 2. Some Employees may not have Travel, but will have Professional Improvement budget
 - Enter their info in the Travel section and add \$0 amount. Name will show for Prof Improvement (**GREEN BOX**)
 3. If a position is open and will be filled list the Position Title and “Vacant” for name.
- The *White* Cells for Positions in the Travel section are editable, so you can describe as needed (**BLUE BOX**).

BP Anticipated Expenses – Travel

- Personal Car Mileage reimbursement corresponds with IRS standard rate
 - Effective January 1, 2024 – 67.0 cents per mile
- Be aware of all UK Travel Regulations
- Reimbursements for travel must adhere to UK Policies and must be requested via the UK travel reimbursement process

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

EBO Website: <https://cafebusinesscenter.ca.uky.edu/ces-training-resources>

UFS Travel Services/Cost Comparisons: <https://www.uky.edu/ufs/travel-services>

BP Anticipated Expenses – Professional Improvement

- **Names and positions will feed from BP Travel section**
- **Maximum Agent limit - \$4,000; Additional \$1,000 for ESP. Support Staff \$1,750**
 - Ensure EQUITY amounts among employee groups (Agents; Assistants; Support Staff)
- **Acceptable Use of PI Funds:**
 - Professional Association Dues
 - Travel and Subsistence
 - Registration For Approved Professional Meetings/Activities
- **Unacceptable Use of PI Funds:**
 - Tuition of courses offered as college credit
 - Agent dues for outside professional, civic or assoc. (County may pay office memberships to local civic organizations)

Only budget PI funds when ALL other obligations are met

BP Anticipated Expenses – Professional Improvement (Staff)

- All Counties should include funds for staff training/development
- PI Opportunities for Support Staff Include
 - Chi Epsilon Sigma
 - Suggested amount per support staff - \$1,500
- All support staff should have the same amount budgeted. (exceptions may apply in unique cases)
- **Total Travel & Prof Improvement** amounts will feed to Office Operating expenses 56000 under Administration and align with QBO

Subtotal - Professional Improvement Expenses		\$ 500.00	
Total Travel & Professional Improvement		\$ 1,500.00	
54198 - Program Support (COUNTY - Supported NEP)		\$ -	Subtotal PS Bud
54901 - UK Operating Expenses		\$ -	
Materials & Supplies		\$ 25,330.00	Subtotal of Materials & Supp
Operating Supplies		\$ 25,330.00	Total Operating Supplies
55001 - Dues and Subscriptions		\$ -	
56000 - County Travel & Professional Improvement		\$ 1,500.00	
58001 - Court Judgements		\$ -	
59002 - Audit		\$ -	

BP Anticipated Expenses - UK Operating Expenses

UK OPERATING EXPENSES:

	Staff Model	# Employees	Amount
Number of Professional Staff	3 Agent	4	\$ 2,850.00
Additional Operational Costs (per person > 20%)	2 Agent	2	\$ 1,480.00
	Subtotal	6	\$ 4,330.00
Optional County Support Costs:			
UK Publications/Order Entry/Other			\$ -
	Subtotal		\$ -
Total UK Operating Expense & Optional Costs			\$ 4,330.00
54198 - Program Support (COUNTY - Supported NEP)			\$ 1,000.00
54901 - UK Operating Expenses			\$ 4,330.00
Materials & Supplies			\$ 25,330.00
			Subtotal PS Bud

- Staff Model: Drop-down menu (2 Agent/3 Agent) (includes funding for one support staff)
- Amount: Drop down based on either 2 or 3 agent value
- Additional operational costs (per person) – Enter the additional staff following the Budget Guidelines for County Program Cost Share.
- Counties are not charged for EFNEP, SNAP-Ed, or KSU-paid program assistants. In addition, counties are not charged for bi-weekly staff members who work less than 7.5 hours per week (>20%).
- Total UK Operating Expense will feed to Office Operating expenses 54901 under Materials & Supplies and align with QBO

BP - Office Operation Expenses

- Categories align with Quickbooks Online Chart of Accounts.
- Compare to last years spending in each category.
- Agents should have equal appropriations for Program support funds
- Program support funds can be budgeted for assistants
- Volunteer Management/Background Checks can include funding for certifications and background check costs.
- Capital Outlay projects to be completed within this FY. Budget to be spent on Equipment, Vehicles, Land and Building Improvements, Furniture/Fixtures, etc.
- *UK Operating Expenses & Total Travel & Prof Improvement listed (54901 & 56000 - Locked Cells)
- *PS Budget Lines have Subtotal PS Bud area added to help budget and balance totals (54100 - 54198)
- *Total Operating Supplies, Total Administration, Total Capital Outlay, & Total Debt Service aligned to match DLG Summary
 - Easily identify if Amendment needed

OFFICE OPERATION EXPENSES:						Adair
		Amount				
53001 - Advertising and Printing		\$ 32,000.00				
53002 - Professional Services		\$ -				
53003 - Maintenance and Repairs		\$ 15,000.00				
53004 - Rents and Leases		\$ -				
53005 - Insurance and Bonds		\$ -				
53006 - Other Contracts		\$ 18,000.00				
53007 - Equipment Repair		\$ 5,000.00				
53008 - Vehicle Insurance		\$ -				
53009 - Vehicle Maintenance & Repair		\$ -				
53100 - Utilities		\$ 30,000.00				
Contracted Services			\$ 100,000.00	Subtotal of Contracted Services		
54001 - Marketing & Special Programs		\$ 65,000.00				
54002 - Supplies & Services		\$ 29,000.00				
54004 - Postage and Shipping		\$ 3,000.00				
54005 - Publications		\$ -				
54006 - Janitorial Supplies		\$ 9,000.00				
54007 - Other Materials and Supplies		\$ 3,000.00				
54100 - Program Support (Agents)		\$ 15,000.00	\$ 21,000.00			
54100 - Program Support (Assistants)		\$ 5,000.00				
54198 - Program Support (COUNTY - Supported NEP)		\$ 1,000.00		Subtotal PS Bud		
54901 - UK Operating Expenses		\$ 4,330.00				
Materials & Supplies			\$ 134,330.00	Subtotal of Materials & Supplies		
Operating Supplies			\$ 234,330.00	Total Operating Supplies		
55001 - Dues and Subscriptions		\$ 1,000.00				
56000 - County Travel & Professional Improvement		\$ 1,500.00				
58001 - Court Judgements		\$ -				
59002 - Audit		\$ 4,500.00				
59003 - Board Expense		\$ 1,000.00				
59004 - Bookkeeping Expense		\$ 6,000.00				
59005 - Cell Phones		\$ 11,760.00				
59006 - DLG Fees		\$ 500.00				
59007 - Late Fees		\$ -				
59008 - Card Fees		\$ -				
59009 - Bank Fees		\$ -				
59010 - Building Insurance		\$ 10,000.00				
59011 - Excess Insurance		\$ 1,000.00				
59012 - Facility Rental		\$ -				
59013 - Storage Rental		\$ -				
59014 - Treasurer's Bond		\$ 1,500.00				
59015 - Volunteer Management/Background Checks		\$ 10,000.00				
59016 - Sales Tax Paid		\$ -				
59017 - ADA Needs		\$ 1,000.00				
Administration			\$ 49,760.00	Total of Administration		
61101 - Equipment (Purchase/Lease/Rent)		\$ 25,000.00				
61201 - Vehicle Purchase/Lease/Rent		\$ 15,000.00				
61301 - Land Purchase		\$ -				
61302 - Land Improvement		\$ -				
61401 - Building Construction		\$ -				
61402 - Building Improvement		\$ 50,000.00				
61403 - Furniture and Fixtures		\$ 25,000.00				
61601 - Other Capital Outlay		\$ -				
Capital Outlay			\$ 115,000.00	Total of Capital Outlay		
62100 - Principal Payments		\$ -				
62300 - Interest Payments		\$ -				
Debt Service			\$ -	Total of Debt Service		
TOTAL Office Operation Expenses			\$ 399,090.00			

Budget Plan - Notes & Budget Cells

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

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

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

Budget Plan - Balanced Budget

TOTAL APPROPRIATION EXPENSES: \$ 671,753.20

- The Total Appropriation Expense line is a grand total of all expenses which have been entered into the budget plan.
- If Total Appropriation Expenses **exceed** the anticipated current-year **recurring** revenue, a message will be displayed stating, "Budget Exceeds Recurring Revenue". This would indicate that the budget is **NOT balanced** and cell will turn RED.
- If Total Appropriation Expenses **DO NOT exceed** anticipated current-year **recurring** revenue (e.g., tax revenues), the message will state, "Budget Does Not Exceed Recurring Revenue". This would indicate that the budget **is balanced!**
- Budget file will take *Budget Plan Shortage/Overage* to *Emergency Operating Reserves* to auto balance!

\$	-	Total of Debt	Service
\$	399,090.00		
\$	671,753.20		
nother line item)			
		Adair	
			B (W) (\$55,690.45)

BUDGET EXCEEDS RECURRING REVENUE

\$	-	Total of Debt	Service
\$	324,090.00		
\$	596,753.20		
nother line item)			
		Adair	
			B (W) \$19,309.55

BUDGET DOES NOT EXCEED RECURRING REVENUE

Budget Plan - Reserve for Emergency

Requires board action to be spent

TOTAL APPROPRIATION EXPENSES:		\$ 596,753.20
RESERVE FOR EMERGENCY:		(Cannot be charged against - takes Board action to transfer into another line item)
Year End - FY 25 Capital Improvements Fund	\$ 400,000.00	
Year End - FY 25 Capital Equipment Fund	\$ 325,000.00	
Year End - FY 25 Emergency Operating Reserve	\$ 514,309.55	
TOTAL - ALL RESERVES		\$1,239,309.55
Total Extension Budget		\$ 1,836,062.75
Total Extension Budget - Unallocated Funds		\$ -

Emergency Operating Reserve SHOULD NOT exceed more than 12 months of Total Appropriation Expenses

Capital Improvement & Equipment Funds are entered to represent anticipate Year End Funds on Hand

Budget Plan - Program Support Budgets

- ✓ ALL *Individual PS Budgets* under 1 tab
- ✓ One (1) approval signature required from EDB representative
- ✓ *PS Budget Summary* is LOCKED
 - ✓ *Budget Plan* Tab PS Budget account balances feed to *PS Budget Summary*
 - ✓ *Individual PS Budgets* detail sums to the *PS Budget Summary*
 - ✓ Variance to *Budget Plan* and variance to *Individual PS Budgets* added
- ✓ *PS Budget Summary List* Added
 - ✓ Populates the Budget allotted to the *Individual PS Budget*
- ✓ Hyperlinks to individual PS Budget
- ✓ Forty-Five (45) individual *PS Budgets*
 - ✓ Signed by each employee for accountability
- ✓ Print formatting and Print buttons added

Position	Name	Amount	Variance	PS BUDGET #
Base Agent/ANR	Ryan	\$ 500.00	\$ (50.00)	PSBUD1
Base Agent/FCS	Lindsey	\$ -	\$ -	PSBUD2
Base Agent/4H	Vacant	\$ -	\$ -	PSBUD3
Third Base Agent	Vacant	\$ -	\$ -	PSBUD4
Agent (4th+)	Zach	\$ -	\$ -	PSBUD5

Agent or Program Assistant Name	Program Area(s)	Budget	Program Support Items	Program to be Supported
Ryan	Base Agent/ANR	\$ 500.00		
Demonstration Supplies				
		\$300.00		Hosted Event Supplies
		\$0.00		
		\$0.00		
		\$0.00		
		\$0.00		
		\$300		Subtotal
Equipment - (i.e. GPS, soil probe, pressure canner tester)				
		\$100.00		Soil for sample testing
		\$0.00		
		\$0.00		
		\$0.00		
		\$100		Subtotal
Reference Materials - (books, magazines, special software, DVD's)				
		\$0.00		
		\$0.00		
		\$0.00		
		\$0.00		
		\$0		Subtotal
Teaching Aides - List				
		\$0.00		
		\$0.00		
		\$0.00		
		\$0.00		
		\$0		Subtotal
Other - List				
		\$50.00		Food
		\$0.00		
		\$0.00		
		\$0.00		
		\$50		Subtotal
Total Program Support Budget		\$450.00		
Variance		-\$50.00		

Employee Name - Print
 Employee Signature
 Date Submitted

Extension Board Representative
 Date Submitted

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		
	\$300.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$300	Subtotal - Demonstration Supplies
Equipment - (i.e. GPS, soil probe, pressure canner tester)		
	\$100.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$100	Subtotal - Equipment
Reference Materials - (books, magazines, special software, DVD's)		
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0	Subtotal - Reference Materials
Teaching Aides - List		
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0	Subtotal - Teaching Aides
Other - List		
	\$50.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$0.00	
	\$50	Subtotal - Other
Total - Program Support Budgets	\$ 450.00	
Variance to PS Budgets	\$ (20,500.00)	
Variance to Individual PS Budgets	\$ (20,550.00)	

Budget Plan - 10 YR Capital & Reserve Budget Plan

EMERGENCY OPERATING RESERVE

- Funds that can be accessed to cover unexpected costs or shortfalls in revenue should the need arise.
- The amount of available Emergency Operating Reserve is derived from your *Budget Plan* and should include **six (6) months AND NOT EXCEED twelve (12) months' worth of expenses.**
- The Emergency Operating Reserves are automatically populated to 10 yr plan
 - Total Emergency Operating Reserves **AND** Capital Funds combined show total Available Funds
- “Net Operating Impact to Reserves” Overages/Shortages may be manually added to each FY in the User Cells below
 - This is tool for County to be able to forecast future Cash Flows based on how they are currently operating.

MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE											ANTICIPATED EMERGENCY OPERATING RESERVE AT FISCAL YEAR END <u>LESS (-)</u> MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE B(W)		\$ 228,573
	\$ 227,497												
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	\$ 450,000	\$ 1,173,070	\$ 857,070	\$ 589,070	\$ 561,070	\$ 553,070	\$ 496,070	\$ 496,070	\$ 496,070	\$ 496,070			
Year End FY25 - Net Operating Impact to Reserves - B(W)	\$ 6,070	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Year End FY25 - Estimated Operating Emergency Reserves = Ending Balance FY 2025	\$ 456,070												
Year End FY25 - Total Emergency Reserves & Capital Funds = Beginning Balance FY 2026	\$ 1,181,070	\$ 1,178,070	\$ 862,070	\$ 594,070	\$ 561,070	\$ 553,070	\$ 496,070	\$ 496,070	\$ 496,070	\$ 496,070			

Budget Plan - 10 YR Capital & Reserve Budget Plan

CAPITAL IMPROVEMENT & EQUIPMENT RESERVE BUDGET PLAN

- Funds for future construction projects and major equipment purchases.
- Plan will begin FY26 and using the Reserve balances listed at Year End FY25 on *Budget Plan* tab.
- Enter a short description of each project or purchase that plan to be realized over the next 10 Fiscal Years.
- Next, determine which of the upcoming ten Fiscal Years the purchase/project will be “tentatively” planned. Under that year, fill in the number of funds that will be allocated to that item.

The “Math Check” must be EQUAL ZERO to signify funds are allocated and you are balanced to Budget Plan.

CAPITAL IMPROVEMENT RESERVE PLAN											\$ 400,000										
DESCRIPTION	FISCAL YEAR 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	FY 2030 AMOUNT	FY 2031 AMOUNT	FY 2032 AMOUNT	FY 2033 AMOUNT	FY 2034 AMOUNT	FY 2035 AMOUNT	TOTAL	MATH CHECK									
New Pavilion	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 25,000									
Blacktop Entry	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
EQUIPMENT FUND RESERVE PLAN											\$ 325,000										
DESCRIPTION	FISCAL YEAR 2026 AMOUNT	FY 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT	FY 2030 AMOUNT	FY 2031 AMOUNT	FY 2032 AMOUNT	FY 2033 AMOUNT	FY 2034 AMOUNT	FY 2035 AMOUNT	TOTAL	MATH CHECK									
New 4H Shuttle Bus	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -									
Tractor for Extension Office Mowing	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000										
Computers	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000										
Truck	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000										
Trailer for Extension Hauling	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000										
Shuttle Van	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ 57,000										
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Description of Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
TOTAL RESERVE FUNDS REMAINING											\$ 1,240,000	\$ 919,000	\$ 646,000	\$ 613,000	\$ 605,000	\$ 548,000	\$ 548,000	\$ 548,000	\$ 548,000	\$ 548,000	

Budget Plan - MOA & SOD Tabs

BUDGET PLAN (DUE 04.15.24)		10YR CAPITAL & RSRV (04.15.24)		MOA-EDB		SCHEDULE OF DISBURSEMENT	
AMENDED - SCHEDULE OF DISBURSEMENTS							
Travel	\$ -						
Professional Improvement	\$ -						
Contracted Services	\$ -						
Materials & Supplies	\$ 21,000.00						
Administration	\$ -						
Capital Outlay	\$ -						
Debt Service	\$ -						
Funds totaling the amount of	\$ 21,000.00	shall be disbursed in the county through the					
Support Staff Salaries	\$ -	Schedule of Disbursements - BUDGETED FY25	\$ 164,150.00				
Support Staff Benefits	\$ -	Schedule of Disbursements - AMENDED FY25	\$ 194,250.00				
Base Agent Compensation	\$ 98,300.00	NET DIFFERENCE	\$ 30,100.00				
Third Base Agent Salary	\$ 19,264.00	Number of quarterly installments paid from ORIGINAL BUDGETED - SOD FY25	2				
Third Base Agent Benefits	\$ 10,836.00	Amount Paid YTD Using BUDGETED SOD FY25	\$ 82,075.00				
4th And Up Agent Salaries	\$ 50,000.00	Number of quarterly Payments Remaining FY25	2				
4th And Up Agent Benefits	\$ 18,000.00	Remaining Balance Due	\$ 112,175.00				
Student Intern Salaries	\$ -						
Student Intern Benefits	\$ -						
Facilitator Stipend	\$ -						
Facilitator Benefits	\$ -						
UK Operating Expenses	\$ 2,850.00						
Funds totaling the amount of	\$ 194,250.00	shall be disbursed to the University of Kentucky in	4				

- MOA-EDB & Schedule of Disbursement tabs will pull data from the Budget Plan tab to create new MOA & SOD
- SOD Amend tab calculates YTD payments & provides updated Payment Due schedule reflecting the Amended changes

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 AMENDED DISBURSEMENT PAYMENT -		Barren		Due On or Before 05/10/2025	
PAYMENT ITEMIZATION					
Agent Salaries (51101)	\$ 45,457.00				
Staff Salaries (51201)	\$ -				
Fringe Benefits (52001)	\$ 9,918.00				
Student Interns (51301)	\$ -				
UK Operating Expenses (54901)	\$ 712.50				
TOTAL ENCLOSED PAYMENT	\$ 56,087.50	Payment Due	\$ 56,087.50	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	
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - APRIL					
Barren		Due On or Before 01/10/2025			
PAYMENT ITEMIZATION					
Agent Salaries (51101)	\$ 45,457.00				
Staff Salaries (51201)	\$ -				
Fringe Benefits (52001)	\$ 9,918.00				
Student Interns (51301)	\$ -				
UK Operating Expenses (54901)	\$ 712.50				
TOTAL ENCLOSED PAYMENT	\$ 56,087.50	Payment Due	\$ 56,087.50	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	
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - JANUARY					
Barren		Due On or Before 10/10/2024			
PAYMENT ITEMIZATION					
Agent Salaries (51101)	\$ -				
Staff Salaries (51201)	\$ -				
Fringe Benefits (52001)	\$ -				
Student Interns (51301)	\$ -				
UK Operating Expenses (54901)	\$ -				
TOTAL ENCLOSED PAYMENT	\$ -	Payment Due	\$ -	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	

EX: County added 3rd Agent cost of \$30,100
 Already paid \$82,075 YTD.
 Remaining \$112,175 split between Q3 & Q4

Budget Plan - MOA - EDB



- Memorandum of Agreement legal contract between the County Extension District Board and the University of Kentucky.
- Numbers and names will populate from the *Budget Plan* tab in the excel file.
- Must be wet signed annually by Area Extension Director and County EDB President OR EDB Treasurer **ONLY**
- If change in expenses causes a need for a Budget Amendment, a new MOA must be signed
 - See Budget Amendment section (**BLUE**) tabs

 Martin-Gatton College of Agriculture, Food and Environment	MEMORANDUM OF AGREEMENT
	MEMORANDUM OF AGREEMENT University of Kentucky Cooperative Extension Service and Adair County Extension District Board, COOPERATOR
The Adair 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 Adair County, for the period of one year from July 1, 2024 through June 30, 2025.	
The COUNTY and UNIVERSITY mutually agree: <ol style="list-style-type: none"> 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. 	

For the COUNTY	For the UNIVERSITY
Adair County Representative	University Representative
Title	AREA EXTENSION DIRECTOR Title
Date	Date

Budget Plan - MOA - EDB

- Memorandum of Agreement legal contract between the County Extension District Board and the University of Kentucky.
- Outlines financial responsibility between County EDB and UK.

County Reimburses UK for covering **a.) Program Costs, b.) County Contribution & Agent Salaries, c.) Additional Share 3rd Agent, d.) Cost for Support Staff = **h.) Total on SOD****

County Budget Plan will spend e.) Travel & Professional Improvement (Billed by UK EBO Quarterly & Final Acct) f.) County direct operating spend = g.) Total appropriated & spent in County to support EDB program

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 \$ **454,993.20**, (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. \$ 4,330.00 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. \$ 246,922.40 to be paid to the UNIVERSITY as the county's contribution to agent compensation.
 - c. \$ 25,740.80 to be paid to the UNIVERSITY as the county's additional share of the cost of a third base agent (salary and benefits).
 - d. \$ - 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. \$ 1,500.00 for travel, subsistence and professional improvement of Extension staff in carrying out the county Extension program.
 - f. \$ 176,500.00 to provide, equipment, maintain and operate the county Extension office (rent or mortgage payment, utilities, insurance, equipment, supplies, etc.)
 - g. \$ 178,000.00 (the SUM of 3.e. and 3.f.) to be appropriated and spent in the county in support of the county Extension program.**
 - h. \$ 276,993.20 (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.

Budget Plan - Schedule of Disbursements



- Populates from *Budget Plan* in excel file.
- Details amounts in section “g.)” & “h.)” from MOA
- Outlines funds disbursed in the County (“g.)” on MOA):
 - Operating Funds
- Outlines funds sent to the UK (“h.)” on MOA):
 - Salaries and Benefits (All)
 - Facilitator Amounts
 - UK Operating Expenses
- Select the number of installments to the University
 - Per KRS, County may pay annual, semi-annual, quarterly.
 - Formula will automatically populate a total for each installment.
- If change in expenses causes a need for a Budget Amendment, a new SOD must be signed (See Budget Amendment section (BLUE) tabs)

Martin-Gatton College of Agriculture, Food and Environment		COUNTY COOPERATIVE EXTENSION SERVICE BUDGET PLAN									
Adair COUNTY	2025 FISCAL YEAR	E1 AREA									
SCHEDULE OF DISBURSEMENTS											
Travel	\$ 1,000.00										
Professional Improvement	\$ 500.00										
Contracted Services	\$ 38,000.00										
Materials & Supplies	\$ 21,000.00										
Administration	\$ 117,500.00										
Capital Outlay	\$ -										
Debt Service	\$ -										
Funds totaling the amount of	\$ 178,000.00	shall be disbursed in the county through	Adair Extension District								
Support Staff Salaries	\$ -										
Support Staff Benefits	\$ -										
Base Agent Compensation	\$ 81,300.00										
Third Base Agent Salary	\$ 25,740.80										
Third Base Agent Benefits	\$ 14,479.20										
4th And Up Agent Salaries	\$ 102,345.00										
4th And Up Agent Benefits	\$ 36,844.20										
Student Intern Salaries	\$ 6,600.00										
Student Intern Benefits	\$ 594.00										
Facilitator Stipend	\$ 3,500.00										
Facilitator Benefits	\$ 1,260.00										
UK Operating Expenses	\$ 4,330.00										
Funds totaling the amount of	\$ 276,993.20	shall be disbursed to the University of Kentucky	<table border="1"> <tr> <td>4</td> <td>installment</td> </tr> <tr> <td>1</td> <td></td> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>4</td> <td></td> </tr> </table>	4	installment	1		2		4	
4	installment										
1											
2											
4											
SUBMITTED BY											
EDB TREASURER		DATE									
EDB CHAIRPERSON		DATE									

Budget Plan - Schedule of Disbursements

- A payment voucher will automatically populate based on number of installments selected.
- These vouchers include breakdown amounts to be coded to respective QBO GL accounts
- Installments should be paid per the signed SOD
- Per KRS, payments are due 10 days from month end dates
 - **Annual** (7/10)
 - **Semi-annual** (7/10 & 1/10)
 - **Quarterly** (7/10, 10/10, 1/10, & 4/10)

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

Please remit the voucher along with each payment

****PLEASE have your counties VERIFY correct Remit To Address in QBO!****

**University of Kentucky – Extension Business Office
 N-106 Agriculture Science Building North
 1100 South Limestone
 Lexington, KY 40546-0091**

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

Adair	Due On or Before 04/10/2025
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 53,221.45
Staff Salaries (51201)	\$ -
Fringe Benefits (52001)	\$ 13,294.35
Student Interns (51301)	\$ 1,650.00
UK Operating Expenses (54901)	\$ 1,082.50
TOTAL ENCLOSED PAYMENT	\$ 69,248.30

Cut Along Dotted Line

PLEASE SUBMIT PAYMENT TO THE FOLLOWING:

UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE
 N-106 AGRICULTURE SCIENCE BUILDING NORTH
 1100 SOUTH LIMESTONE
 LEXINGTON, KY 40546-0091

UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JANUARY

Adair	Due On or Before 01/10/2025
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 53,221.45
Staff Salaries (51201)	\$ -
Fringe Benefits (52001)	\$ 13,294.35
Student Interns (51301)	\$ 1,650.00
UK Operating Expenses (54901)	\$ 1,082.50
TOTAL ENCLOSED PAYMENT	\$ 69,248.30

Cut Along Dotted Line

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 N-106 AGRICULTURE SCIENCE BUILDING NORTH
 1100 SOUTH LIMESTONE
 LEXINGTON, KY 40546-0091

UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - OCTOBER

Adair	Due On or Before 10/10/2024
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 53,221.45
Staff Salaries (51201)	\$ -
Fringe Benefits (52001)	\$ 13,294.35
Student Interns (51301)	\$ 1,650.00
UK Operating Expenses (54901)	\$ 1,082.50
TOTAL ENCLOSED PAYMENT	\$ 69,248.30

Cut Along Dotted Line

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 1100 SOUTH LIMESTONE
 LEXINGTON, KY 40546-0091

UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JULY


Adair	Due On or Before 07/10/2024
PAYMENT ITEMIZATION	
Agent Salaries (51101)	\$ 53,221.45
Staff Salaries (51201)	\$ -
Fringe Benefits (52001)	\$ 13,294.35
Student Interns (51301)	\$ 1,650.00
UK Operating Expenses (54901)	\$ 1,082.50
TOTAL ENCLOSED PAYMENT	\$ 69,248.30

Cut Along Dotted Line

PLEASE SUBMIT PAYMENT TO THE FOLLOWING:

UNIVERSITY OF KENTUCKY - EXTENSION BUSINESS OFFICE
 N-106 AGRICULTURE SCIENCE BUILDING NORTH
 1100 SOUTH LIMESTONE
 LEXINGTON, KY 40546-0091

Budget Amendment Tab

- All Amended Budget changes should be made on the **BLUE Budget Amend** tab in the workbook
 - DO NOT MAKE ANY CHANGES TO ORIGINAL BUDGET PLAN** tab (**GREEN**)
- Budget Amend* tab is formula driven to mirror original *Budget Plan* tab
 - Edits to *Budget Amend* tab will DELETE formulas. If need to correct changes, click “Undo”  arrow or “Ctrl + Z” to revert the formula
- “Reset Amended Budget Worksheet” macro button will reset all formulas on *Budget Amend* tab
 - This will delete any prior work entered on the tab and will match the original Budget Plan tab information.
- County will pull from original *Budget Plan* and if an amendment is needed use Dropdown Box to flag “Yes”
 - Updates Property Assessment Data and Tax Rates (Received mid-calendar year)
- Easily identify if county processed Amended Budget
 - More accurate actuals for Recurring Tax Revenues
 - Data housed in one (1) EXCEL file



COUNTY	Barren	FISCAL YEAR	2025	AREA	W8
Amendment Changes	NO	Begin Date	7/1/2024	CATEGORY	C
		End Date	6/30/2025		
ANTICIPATED INCOME & RESERVES:					
Calculation of anticipated net income if county has an Extension Taxing District				(Tax Rate)	
Real Property	\$2,554,001,644	(X)		1.6000	= \$408,640.26
	(Property Assessment Subject to Rate)			(Tax Rate)	
Personal Property	\$267,262,317	(X)		2.0300	= \$54,254.25
	(Property Assessment Subject to Rate)			(MV Tax Rate)	
Motor Veh/Watercraft	\$427,826,805	(X)		1.8000	= \$77,008.82
	(Property Assessment Subject to MV Rate)			Anticipated Delinquency	
Total Gross Income	\$539,903.33	(-)		5.00	= \$512,908.17
				Collection Tax	Net Extension District Tax Funds
Subtotal Gross Income	\$512,908.17	(-)		4.25	= \$491,109.57

='BUDGET PLAN (DUE 04.15.24)!F263			
C	D	E	F
			\$ 15,000.00



Budget Amendment - MOA & SOD Tabs

BUDGET AMEND (DUE 06.30.25)		MOA-AMEND	SCHEDULE OF DISBURSEMENTS AMEND
AMENDED - SCHEDULE OF DISBURSEMENTS			
Travel	\$ -		
Professional Improvement	\$ -		
Contracted Services	\$ -		
Materials & Supplies	\$ 21,000.00		
Administration	\$ -		
Capital Outlay	\$ -		
Debt Service	\$ -		
Funds totaling the amount of	\$ 21,000.00	shall be disbursed in the county through the	
Support Staff Salaries	\$ -	Schedule of Disbursements - BUDGETED FY25	\$ 164,150.00
Support Staff Benefits	\$ -	Schedule of Disbursements - AMENDED FY25	\$ 194,250.00
Base Agent Compensation	\$ 98,300.00	NET DIFFERENCE	\$ 30,100.00
Third Base Agent Salary	\$ 19,264.00	Number of quarterly installments paid from ORIGINAL BUDGETED - SOD FY25	2
Third Base Agent Benefits	\$ 10,836.00	Amount Paid YTD Using BUDGETED SOD FY25	\$ 82,075.00
4th And Up Agent Salaries	\$ 50,000.00	Number of quarterly Payments Remaining FY25	2
4th And Up Agent Benefits	\$ 18,000.00	Remaining Balance Due	\$ 112,175.00
Student Intern Salaries	\$ -		
Student Intern Benefits	\$ -		
Facilitator Stipend	\$ -		
Facilitator Benefits	\$ -		
UK Operating Expenses	\$ 2,850.00		
Funds totaling the amount of	\$ 194,250.00	shall be disbursed to the University of Kentucky in	4

- MOA-Amend & SOD Amend tabs will pull updated data from the Budget Amendment tab to create new MOA & SOD
- SOD Amend tab calculates YTD payments & provides updated Payment Due schedule reflecting the Amended changes

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 AMENDED DISBURSEMENT PAYMENT -		Barren	Due On or Before 05/10/2025
PAYMENT ITEMIZATION			
Agent Salaries (51101)	\$ 45,457.00		
Staff Salaries (51201)	\$ -		
Fringe Benefits (52001)	\$ 9,918.00		
Student Interns (51301)	\$ -		
UK Operating Expenses (54901)	\$ 712.50		
TOTAL ENCLOSED PAYMENT	\$ 56,087.50	Payment Due	\$ 56,087.50
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - APRIL			
Barren		Due On or Before 01/10/2025	
PAYMENT ITEMIZATION			
Agent Salaries (51101)	\$ 45,457.00		
Staff Salaries (51201)	\$ -		
Fringe Benefits (52001)	\$ 9,918.00		
Student Interns (51301)	\$ -		
UK Operating Expenses (54901)	\$ 712.50		
TOTAL ENCLOSED PAYMENT	\$ 56,087.50	Payment Due	\$ 56,087.50
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PAYMENT - JANUARY			
Barren		Due On or Before 10/10/2024	
PAYMENT ITEMIZATION			
Agent Salaries (51101)	\$ -		
Staff Salaries (51201)	\$ -		
Fringe Benefits (52001)	\$ -		
Student Interns (51301)	\$ -		
UK Operating Expenses (54901)	\$ -		
TOTAL ENCLOSED PAYMENT	\$ -	Payment Due	\$ -

EX: County added 3rd Agent cost of \$30,100
 Already paid \$82,075 YTD.
 Remaining \$112,175 split between Q3 & Q4

Questions?



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

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

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

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

email:
program.intake@usda.gov.

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

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

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

correo electrónico:
program.intake@usda.gov.

Esta institución ofrece igualdad de oportunidades.

Archivo complementario al Formulario AD-475-A/Revisado Septiembre 2019

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

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