



Cooperative
Extension Service

BUDGET PREPARATION MANUAL

FISCAL YEAR 2026

REVISED FEBRUARY 2025

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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 to allow 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	<u>All Extension Business Office mail should come to:</u>
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BUDGET & REPORTING TIMELINE

TOPIC	DEADLINE
<input type="checkbox"/> District Board Members & Officer Reporting Form	January 30th to Area Extension Director; January 31st via DLG Portal
<input type="checkbox"/> Budget Plan – Rough draft Budget due to Area Extension Director for review	County Deadline Will Be Set by Individual Area Extension Directors
<input type="checkbox"/> Budget Plan – Rough draft reviewed & approved by AED/CD/RED/EBO	No Later Than March 25th
<input type="checkbox"/> Budget Plan – 3 Signed Originals (After review/approval from AED/CD/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"/> Memorandum of Agreement with UK – 3 signed originals & electronic copy to AED/CD	May 1st
<input type="checkbox"/> Schedule of Disbursements – 3 signed originals & electronic copy to AED/CD	May 1st
<input type="checkbox"/> Registration Fee paid to DLG via Portal	July 15th
<input type="checkbox"/> Submit DLG Summary Budget to DLG via Portal	July 15th
<input type="checkbox"/> Budget Amendments – Submitted to DLG via Portal throughout fiscal year – 3 Signed originals to AED/CD	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: *FY25 Year-End Budget Summary *FY26 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 AED/CD. 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 uploads budget to designated **Teams** folders. Appropriate contacts are 'tagged'.

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

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

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

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

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

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

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

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

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

- STEP 11:** AED works with county leadership for budget approval by the EDB.

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

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

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

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.

COMPLETING THE CARRYOVER CALC TAB

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

- d. **Anticipated Balance Of All EDB Accounts On 6/30/25** - FY25 Ending Balance/FY26 Beginning Balance— **This number will populate automatically in the Budget Plan once you enter the information in Steps a, b, c above.**
- e. **Capital Improvement Fund Reserve** – Refer to Estimated Reserves for Capital & Emergency Operating section. This balance should be the final Year End FY25 balance. **This number will populate automatically in the Budget Plan tab once entered.**
- f. **Equipment Fund Reserve** – Refer to Estimated Reserves for Capital & Emergency Operating section. This balance should be the final Year End FY25 balance. **This number will populate automatically in the Budget Plan tab once entered.**
- g. **Emergency Operating Reserves** - Refer to Estimated Reserves for Capital & Emergency Operating section. This balance should be the final Year End FY25 balance. **This number will populate automatically in the Budget Plan tab once entered.**
- h. **Estimated Carryover into FY26** - **This number will populate automatically in the Budget Plan once you enter the information in Steps e, f, g above.**

ESTIMATED CARRYOVER INTO FY26	\$ 1,014,766.07
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On 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 below.

Estimated Reserves for Capital & Emergency Operating - Begin New FY			AMOUNT
Capital Improvement Fund			\$ 250,000.00
Capital Equipment Fund			\$ 50,000.00
Emergency Operational Reserve Fund			\$ 219,008.00
Anticipated Carryover - Reserves On Hand			\$ 1,014,766.07
	Total for Reserves for Emergency		\$ 1,533,774.07
New Loans	Total Funds from Loans from External Sources		\$ -
	Total Available Funds		\$2,141,922.79

ANTICIPATED INCOME

As you fill out the plan and other budget forms, be sure to include all available sources of funds (tax revenues, interest, rental income, 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.

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 FY26) and **Estimated Reserves** (Prior Year income that was not spent, so that the remaining unspent surplus is accounted for in FY26). Sources of funds may vary depending on the structure of each individual County Extension Service.

COUNTY – Use the dropdown box and select the county for which you are preparing the budget.

FISCAL YEAR – The Fiscal Year has been pre-entered; therefore, **no information needs to be entered.**


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.**

CATEGORY – The information for the County 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	2026	AREA	E1
	County	Begin Date	7/1/2025	CATEGORY	D
	Adair	End Date	6/30/2026		
ANTICIPATED INCOM	Allen				%
Calculation of anticipated net it	Anderson	strict			<i>{Tax Rate}</i>

b. ANTICIPATED DELINQUENCY


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%.**



	<i>(Property Assessment Subject to Mill Rate)</i>					
Total Gross Income	\$486,116.15	(-)	Anticipated Delinquency	5.00	=	\$461,810.35

c. COLLECTION

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.



Subtotal Gross Income	\$461,810.35	(-)	Collection Tax	4.25	=	\$442,183.41

d. 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.

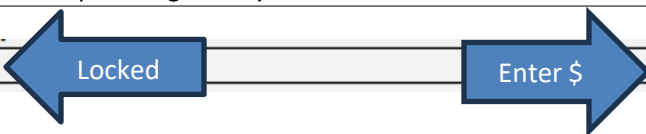
i. Extension District Tax

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.**

Recurring Income		AMOUNT
Extension District Tax		\$442,183.41

ii. Interest

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.**



Interest	Locked	Enter \$	\$ -
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iii. Other Taxes – Extension District Taxes

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.**

Inventory in Transit			\$	5,200.00
Franchise Taxes			\$	7,800.00

Diagram annotations: A blue arrow labeled "Edit if applicable" points to the text boxes. A blue arrow labeled "Enter \$" points to the amount columns.

iv. County General Fund

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.**

County General Fund			\$	-
City General Fund			\$	-
Reimbursement & Refunds			\$	-
Gifts & Endowments			\$	-

Diagram annotations: A blue arrow labeled "Locked" points to the text boxes. A blue arrow labeled "Enter \$" points to the amount columns. Red boxes highlight the text boxes and amount columns.

v. User Defined

These 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.**

United Way			\$	2,500.00
Fairground Rental			\$	5,000.00

Diagram annotations: A blue arrow labeled "Edit if applicable" points to the text boxes. A blue arrow labeled "Enter \$" points to the amount columns.

e. Estimated Reserves for Capital & Emergency Operating – Begin New FY

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 can be found in the COMPLETING THE CARRYOVER CALC TAB section.

Estimated Reserves for Capital & Emergency Operating - Begin New FY				AMOUNT
Capital Improvement Fund				\$ 150,000.00
Capital Equipment Fund				\$ 25,000.00
Emergency Operational Reserve Fund				\$ 200,000.00
Anticipated Carryover - Reserves On Hand				\$ 1,174,322.00
	Total for Reserves for Emergency / Capital			\$ 1,549,322.00
New Loans	Total Funds from Loans from External Sources			\$ -
	Total Available Funds			\$2,177,970.72

i. Capital Improvement Fund Reserves

Capital Improvement Fund Reserves include any standby funds that are being held for specific Capital Improvement expenditures. This amount is derived from the FY25 approved budget or a more recently approved FY25 budget amendment, if applicable. The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY26 should be the approved ending balance from FY25 Reserves for Capital Improvement, LESS expenditures that have/will be paid within FY25. This should show budgeted Beginning Balance for FY26. 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 FY25 budget Capital Improvements Fund Reserve; they **DID NOT** expend any funds on Capital Improvement projects in FY25; therefore, they will carry forward all \$300,000 in their FY26 budget plan under the Capital Improvements Fund.

Fiscal Year 2025 (2024-2025) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - take		
Year End - FY 25 Capital Improvements Fund			\$ 300,000.00



Fiscal Year 2026 (2025-2026) Budget Plan (Beginning Balance)

Capital Improvement Fund			\$ 300,000.00
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Example 2: A county approved \$300,000 in their FY25 budget Capital Improvements Fund Reserve; however, they had to have their parking lot repaved at a cost of \$50,000. The repaving project was completed during FY25 and the \$50,000 expended. They will then carry forward only \$250,000 in their FY26 budget plan under the Capital Improvements Fund.

Fiscal Year 2025 (2024-2025) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - take
Year End - FY 25 Capital Improvements Fund	\$ 300,000.00



Fiscal Year 2026 (2025-2026) Budget Plan (Beginning Balance)

Capital Improvement Fund	\$ 250,000.00
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ii. Capital Equipment Fund Reserves

Equipment Fund Reserves include any standby funds that are being held for specific Equipment expenditures. This amount is derived from the FY25 approved budget or a more recently approved FY25 budget amendment, if applicable. The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY26 should be the approved ending balance from FY25 Reserves for Capital Equipment Fund Reserves, LESS expenditures that have/will be paid within FY25. This should show budgeted Beginning Balance for FY26. 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 FY25 budget Equipment Fund Reserve; they **DID NOT** expend any funds on Equipment in FY25; therefore, they will carry forward all \$100,000 in their FY26 budget plan under the Capital Equipment Fund.

Fiscal Year 2025 (2024-2025) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - take:
Year End - FY 25 Capital Improvements Fund	\$ 300,000.00
Year End - FY 25 Capital Equipment Fund	\$ 100,000.00



Fiscal Year 2026 (2025-2026) Budget Plan (Beginning Balance)

Capital Equipment Fund	\$ 100,000.00
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Example 2: A county approved \$100,000 in their FY25 budget Equipment Fund Reserve; however, they had to purchase a commercial grade stove valued at a cost of \$5,000. The stove was purchased and the \$5,000 expended during FY25. They will then carry forward only \$95,000 in their FY26 budget plan under the Equipment Fund.

Fiscal Year 2025 (2024-2025) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - take
Year End - FY 25 Capital Improvements Fund	\$ 300,000.00
Year End - FY 25 Capital Equipment Fund	\$ 100,000.00
Year End - FY 25 Emergency Operating Reserve	\$ 189,251.13



Fiscal Year 2026 (2025-2026) Budget Plan (Beginning Balance)

Capital Equipment Fund	\$ 95,000.00
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iii. Emergency Operational Reserve Fund

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 FY25 approved budget (or a more recently approved FY25 budget amendment, if applicable). The balance for this cell is pulled from the Carryover Calc Worksheet Tab. The amount for FY26 should be the approved ending balance from FY25 Reserves for Emergency, LESS expenditures that have/will be paid within FY25. This should show budgeted Beginning Balance for FY26.

Refer to the examples below for common scenarios:

Example 1: In FY25, a county approved \$389,251.13 as their Emergency Operating Reserve in their Budget. This balance represents what they wanted in emergency reserves at the end of FY25. They operated to their Budget and **DID NOT** expend any funds from their Reserve in FY25; therefore, they will carry forward all \$389,251.13 into their FY26 Budget Plan.

Fiscal Year 2025 (2024-2025) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes
Year End - FY 25 Capital Improvements Fund	\$ 300,000.00
Year End - FY 25 Capital Equipment Fund	\$ 100,000.00
Year End - FY 25 Emergency Operating Reserve	\$ 389,251.13



Fiscal Year 2026 (2025-2026) Budget Plan (Beginning Balance)

Emergency Operational Reserve Fund	\$ 389,251.13
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Example 2: A county approved \$389,251.13 in their FY25 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 FY25 and the \$40,000 expended. They will then carry forward only \$349,251.13 in their FY26 budget plan under the Emergency Operating Reserve.

Fiscal Year 2025 (2024-2025) Approved OR Amended Budget (Ending Balance)

RESERVE FOR EMERGENCY:	(Cannot be charged against - takes
Year End - FY 25 Capital Improvements Fund	\$ 300,000.00
Year End - FY 25 Capital Equipment Fund	\$ 100,000.00
Year End - FY 25 Emergency Operating Reserve	\$ 389,251.13



Fiscal Year 2026 (2025-2026) Budget Plan (Beginning Balance)

Emergency Operational Reserve Fund	\$ 349,251.13
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iv. Anticipated Carryover

Anticipated Carryover of Reserves on Hand is the estimated balance of Reserve Funds LESS operating expenses, Capital Improvement, Capital Equipment, and Emergency Operational Expense Funds that will exist on June 30th of the current fiscal year (FY25). This line will show the beginning balance of excess funds for FY26. **Anticipated Carryover should EXCLUDE Emergency Reserves, Capital Improvement and Equipment Funds.**

A Carryover Calc Worksheet tab has been added to the workbook for FY26 to assist in the calculation process. **Once you complete the Carryover Calc Worksheet Tab, an estimated carryover amount will automatically populate into the anticipated carryover cell on the Budget Plan.**

Anticipated Carryover - Reserves On Hand	\$ 855,070.87
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v. New Loans

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 the 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.

New Loans	Total Funds from Loans from External Sources	\$ -
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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 cost 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), County Managers, and County Directors 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 FY26, it is recommended that counties estimate a 2% merit increase as appropriate for support staff and professional 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.

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 the 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, 4th & Above Agent, County Manager, and County Director positions will be **38%** 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, County Managers, and County Directors 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 county would like to budget for a vacant position, please use "TBD" and/or the position number, job title, or program area in the Person ID for support staff and/or agents.
- 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.

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

i. 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.

Position	Person ID	Hrly Rate	Hrs./Week	Salary	Benefits	Amount
Support Personnel (@ Benefit Rate of 48%)						
Support Staff	12345678	\$ 16.74	37.50	\$ 32,643.00	\$ 15,668.64	\$ 48,311.64
Support Staff	87654321	\$ 17.08	37.50	\$ 33,306.00	\$ 15,986.88	\$ 49,292.88

ii. 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.

b. SALARY: PROFESSIONAL STAFF

i. 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 FY26.


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

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	Amount
(see budget manual for info)	\$117,900.00



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

County Groups				
A	B	C	D	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	Metcalf	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

ii. **Third Base Agent Position (2+ Funding Model) (Benefit Rate 38%)**

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-owned 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.

Example Third Agent on Employee Report Provided:

Payroll Area	Funding
Monthly	3rd Agent 100
Monthly	Base Agent
Monthly	Base Agent

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 38%)				
Position	Person ID	Salary	Benefits	Additional Cost to County for Third Agent (2+ Model)
Third Agent	12345678	\$ 52,900.00	\$ 20,102.00	\$ 38,601.80
N/A	Subtotal - Third Agent	\$ 24,705.15	\$ 13,896.65	
Third Agent			Difference between Your	Additional Cost to
Third Agent Shared	Total S&B			

- **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.”
- **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.**
- **The formulas will automatically calculate and represent the additional cost to the County for Third Base Agent on the 2+ Funding Model. This is the cost in addition to the base county contribution balance.**

iv. Other Salaries & Benefits

Student Intern (Benefit Rate 9%)

Student Interns can earn approximately \$2,880 per month during calendar year 2025, and \$3,000 per month during calendar year 2026. Therefore, when creating the budget for **FY26**, counties should take into account intern wages for the months of July 2025, August 2025, May 2026, and June 2026.

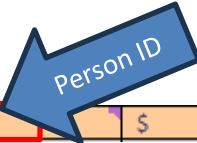
Also be sure to calculate wages for more than one intern if applicable.

Other Salaries & Benefits (@ Benefit Rate of 9% & 38%)					
Student Intern	Interns (2)	\$	17,520.00	\$ 1,576.80	\$ 19,096.80

Facilitator Stipend (Benefit Rate 38%)

For those counties that currently have a designated facilitator, the stipend amount that the facilitator receives will be entered into this category. The facilitator stipend for FY26 will be \$3,500. Updated facilitator contracts will be signed effective July 1, 2025, which reflect the \$3,500 stipend amount.

Facilitator Stipend	11071984	\$	3,500.00	\$ 1,330.00	\$ 4,830.00
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TRAVEL, MOVING ALLOWANCE & PROFESSIONAL IMPROVEMENT

a. 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 **\$0.70 cents per mile effective January 1, 2025**, 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 Analyst for your Region for guidance. They can then assist in following up with the appropriate Concur contact within M-G CAFE Extension Business Operations.

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	Williams		\$ 5,000.00
Base Agent/FCS			\$ -
Base Agent/4H	Hendrickson		\$ 5,000.00
Third Base Agent	Walton		\$ 5,000.00
Agent (4th+)	Stanley		\$ 5,000.00
Agent (4th+)			\$ -
Support Staff	Melton		\$ 1,000.00
4-H Assistant	James		\$ 3,000.00
NEP Assistant	Bradbury		\$ -
Custodian	Neeley		\$ -
Other (Edit)			\$ -
Other (Edit)			\$ -

↔ If position has no Travel but will have Professional Improvement, list person in Travel. ↔

i. Moving Allowance

Consistent with the provisions of University Business Procedures Manual section E-7-8, where an Agent, County Director or County Manager must relocate due to having been newly hired by CES or due to being transferred to a new county, CES may offer a moving allowance of up to \$1,000 (in-state) or up to \$5,000 (out-of-state) in its discretion.

Anticipated moving allowance expenditures should be ADDED to the position's travel budget and documented in the Budget Notes section at the bottom of the Budget Plan tab.

	Reviewed and Approved by Area Extension Director or County Director AED/CD Initials
BUDGET NOTES: <i>(Please include Notes Regarding Coverages Or Other Items Of Importance)</i> County Director out-of-state moving allowance - \$5,000	

↖

b. PROFESSIONAL IMPROVEMENT

County Extension budgets may include identifiable funds for 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, KAEECA, KAEFCS, NAE4-HYDP, CES, ESP, GSD), travel, subsistence, and registration fees for involvement in approved professional meetings and activities.

Professional improvement funds **cannot** be used to pay for tuition 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.

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.).

PROFESSIONAL IMPROVEMENT:				
Position	Name			Amount
Base Agent/ANR	Williams			\$ 4,500.00
Base Agent/FCS	0			\$ -
Base Agent/4H	Hendrickson			\$ 4,500.00
Third Base Agent	Walton			\$ 4,500.00
Agent (4th+)	Stanley			\$ 4,500.00
Agent (4th+)	0			\$ -
Support Staff	Melton			\$ 1,750.00
4-H Assistant	James			\$ 1,750.00
NEP Assistant	Bradbury			\$ 1,750.00
Custodian	Neeley			\$ 1,000.00

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 **\$2,625**.
- The cost for a **Three Agent County** (3 agents & 1 support staff) this year will be **\$3,000**.
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 or 3-agent county.

UK OPERATING EXPENSES:				
		Staff Model	# Employees	Amount
Number of Professional Staff		3 Agent	4	\$ 3,000.00
Additional Operational Costs (per person > 20%)		2 Agent	3	\$ 2,340.00
		Subtotal	7	\$ 5,340.00

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 **\$780**.

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.

	Staff Model	# Employees	Amount
Number of Professional Staff	3 Agent	4	\$ 3,000.00
Additional Operational Costs (per person > 20%)		3	\$ 2,340.00
	Subtotal	7	\$ 5,340.00

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

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 is 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

Unallowable uses of public funds include:

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

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

CONTRACTED SERVICES

OFFICE OPERATION EXPENSES:					
		Amount			
53001 - Advertising and Printing		\$ 5,000.00			
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

- i. Advertising and Printing**
Expenses related to advertising fees as well as any expenses incurred for the printing of physically printed media materials.
- ii. 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.
- iii. 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.
- iv. 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.
- v. Insurance and Bonds**
This category is designated for bond fees for individuals other than the Extension District Board Treasurer.
- vi. 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.
- vii. 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.
- viii. 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.
- ix. 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.

x. 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	

xi. 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 FY26.

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.

Starting in FY26, a new county contribution fee structure will be implemented for the Plant Disease Diagnostic Lab (PDDL). Under the new structure, counties can choose between two payment options:

- **Option A** - Pay \$25 per sample, with invoices sent quarterly from the lab to the county office. The appropriate AED, CD, and RED will be notified on each invoice.
- **Option B** - Pay an annual fee, which is based on a tier assigned according to the county’s average number of samples submitted over the past 10 years. This fee will be invoiced at the end of the calendar year. The annual fee will be reassessed annually by the PDDL, using a 3-year rolling average, to provide an updated amount at the beginning of each calendar year.

xii. 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.

xiii. 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. Estimations can often best be determined by looking at historical averages from prior fiscal years.

xiv. 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.

xv. 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.

xvi. Other Materials and Supplies

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

xvii. 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**).

xviii. 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**).

xix. 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 Education (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	

xx. Dues and Subscriptions

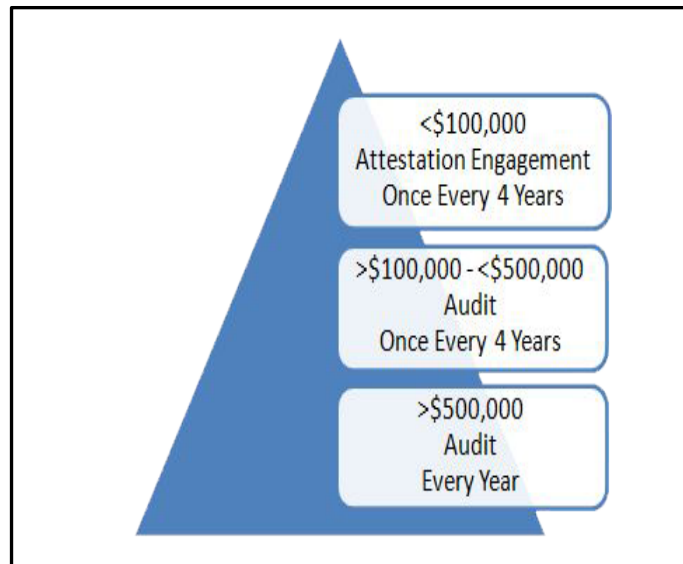
Expenses related to publication and other types of subscription services (can be both digital and print). This category also includes membership dues for civic, service, and professional trade organizations (those not budgeted under Professional Improvement).

xxi. Court Judgments

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

xxii. 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.



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).

xxiii. 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.

xxiv. 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.

xxv. 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.

xxvi. 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.

xxvii. 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.**

- xxviii. 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.
- xxix. 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.
- xxx. 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.
- xxxi. 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.
- xxxii. 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.
- xxxiii. 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.
- xxxiv. 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.
- xxxv. 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.
- xxxvi. 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.**
- xxxvii. 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 the 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

xxxviii. 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** and with a **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.

xxxix. 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.

xl. Land Purchase

Record any expenses related to the purchase of land.

xli. 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.

xlii. 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.

xliii. Building Improvement

Building improvements are major repairs or renovations to an existing building that increase the future potential of the building. 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.

xliv. 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.

xlv. 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

xlvi. Principal Payments

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

xlvii. 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.

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**. If expenditures do not exceed anticipated 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.**

BUDGET EXCEEDS RECURRING REVENUE	
B (W)	(\$25,741.28)

BUDGET DOES NOT EXCEED RECURRING REVENUE	
B (W)	\$14,258.72

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 Est. Capital Improvements Fund	\$	250,000.00	
Year End - FY Est. Capital Equipment Fund	\$	75,000.00	
Year End - FY Est. Emergency Operating Reserve	\$	498,848.72	
TOTAL - ALL RESERVES			\$ 823,848.72

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 Est. Capital Improvements Fund	\$	250,000.00	
Year End - FY Est. Capital Equipment Fund	\$	75,000.00	
Year End - FY Est. Emergency Operating Reserve	\$	498,848.72	
TOTAL - ALL RESERVES			\$ 823,848.72

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.

TOTAL APPROPRIATION EXPENSES:				\$ 484,300.00
RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board action to transfer into another line item)			
Year End - FY Est. Capital Improvements Fund	\$	250,000.00		
Year End - FY Est. Capital Equipment Fund	\$	75,000.00		
Year End - FY Est. Emergency Operating Reserve	\$	498,848.72		
TOTAL - ALL RESERVES			\$ 823,848.72	

TOTAL APPROPRIATION EXPENSES:				\$ 484,300.00
RESERVE FOR EMERGENCY:	(Cannot be charged against - takes Board action to transfer into another line item)			
Year End - FY Est. Capital Improvements Fund	\$	265,000.00		
Year End - FY Est. Capital Equipment Fund	\$	75,000.00		
Year End - FY Est. Emergency Operating Reserve	\$	483,848.72		
TOTAL - ALL RESERVES			\$ 823,848.72	

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

a. 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 Expenses section will subtotal the three G/L lines to easily identify what the full PS Budget amount is for all. Below \$21,000 has been budgeted among the three G/L 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	

Once the budget amounts are entered for each G/L line on the Budget Plan, the total PS Budget balance will feed to the “Prog Support Budgets – All” tab. Below, you can see the \$21,000 is showing for All PS Budgets on the PS Budget Summary.

SCHEDULE OF DISBURSEMENT	PROG SUPPORT BUDGETS - ALL	BUDGET AMEND (DUE 06.30.26)
--------------------------	----------------------------	-----------------------------

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				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0.00				
	\$0	Subtotal - Other			
Total - Program Support Budgets	\$ -				
Variance to PS Budgets	\$ (21,000.00)				
Variance to Individual PS Budgets	\$ (21,000.00)				

Extension Board Representative

Date Submitted

The body of the PS Budget Summary will update when the Individual PS Budgets detail is entered for each agent and assistant. The bottom of the PS Budget Summary has 2 variance cells: 1) variance to PS Budget Summary and 2) variance to Individual PS Budget Detail. ***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 in order 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 not to 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 Budgets.

b. 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 \$21,000 for all PS Budget G/L 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 amounts are allocated and balance 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 \$21,000 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 "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	\$ -	← \$0 variance	
Variance to Individual PS Budgets	\$ (21,000.00)		

c. ENTER DETAIL & AMOUNTS FOR EACH INDIVIDUAL PS BUDGET

Individual PS Budget Detail

PROGRAM SUPPORT FUNDS BUDGET - 1		
2026		
Agent or Program Assistant Name	Ryan	
Program Area(s)	Base Agent/ANR	
Budget	\$ 4,500.00	
Program Support Items	Budgeted \$	Program to be Supported
<u>Demonstration Supplies</u>		
	\$2,000.00	
	\$2,000	Subtotal
<u>Equipment - (i.e. GPS, soil probe, pressure canner tester)</u>		
	\$1,000.00	
	\$1,000	Subtotal
<u>Reference Materials - (books, magazines, special software, DVD's)</u>		
	\$1,000.00	
	\$1,000	Subtotal
<u>Teaching Aides - List</u>		
	\$500.00	
	\$500	Subtotal
<u>Other - List</u>		
	\$0	Subtotal
Total Program Support Budget	\$4,500.00	
Variance	\$0.00	

*** DO NOT COPY AND PASTE INFORMATION INTO INDIVIDUAL PS BUDGETS ***

Each associate assigned PS Budget funds must sign their Individual PS Budget to submit to their AED. The signature confirms the associate knows 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 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

d. 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 completion, review, editing, etc.

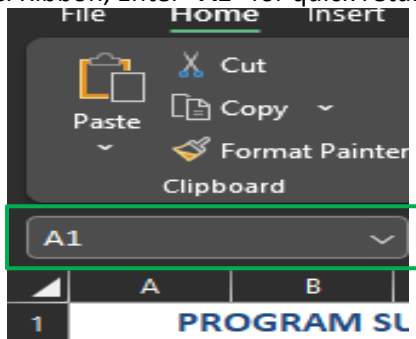
PS Budget Summary List

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.

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

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



e. 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

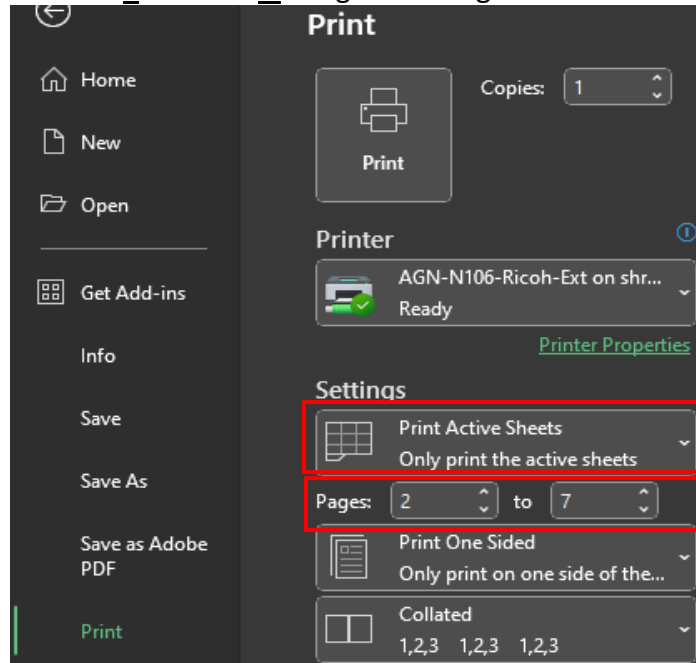
Position	Name	Amount	Variances	PS BUDGET #
Base Agent/ANR	Ryan	\$ 4,500.00	\$ -	PSBUD1
Base Agent/FCS	Zach	\$ 4,500.00	\$ -	PSBUD2
Base Agent/4H	Lindsay	\$ 4,500.00	\$ -	PSBUD3
Third Base Agent	Becky	\$ 4,500.00	\$ -	PSBUD4
4H Assistant	Tina	\$ 2,000.00	\$ -	PSBUD5
SNAP / NEP	Natalie	\$ 1,000.00	\$ -	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

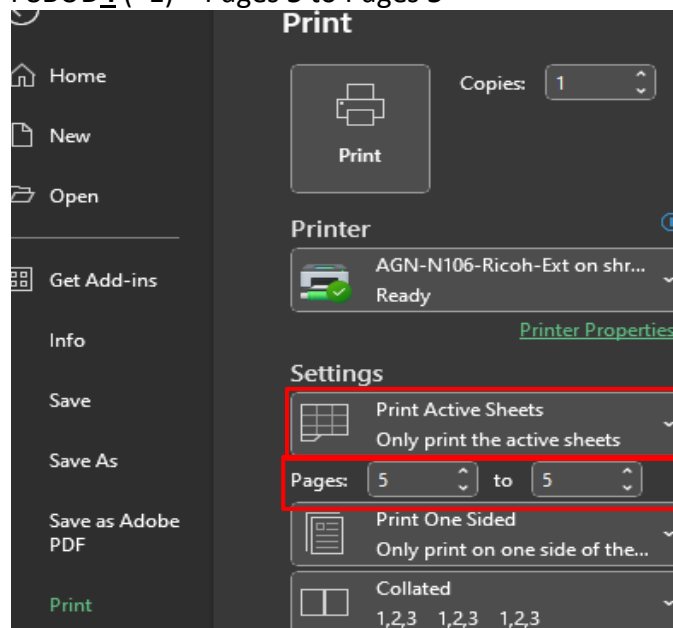
PROGRAM SUPPORT FUNDS BUDGET - 1			
2026			
Agent or Program Assistant Name	Ryan		
Program Area(s)	Base Agent/ANR		
Budget	\$ 4,500.00		
Program Support Items	Budgeted \$	Program to be Supported	
Demonstration Supplies			
	\$2,000.00		

- i. To print, users will click “File” at the top of the Excel Workbook and select “Print.”
- ii. 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.
- iii. Enter which Pages to Print by utilizing the PSBUD# and steps below.
 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#.**

PSBUD₁ – PSBUD₆ = Pages 2 to Pages 7:



IF ONLY printing one Individual Budget use *PSBUD# and add 1*. To Print *PSBUD4*:
 PSBUD₄ (+1) = Pages 5 to Pages 5



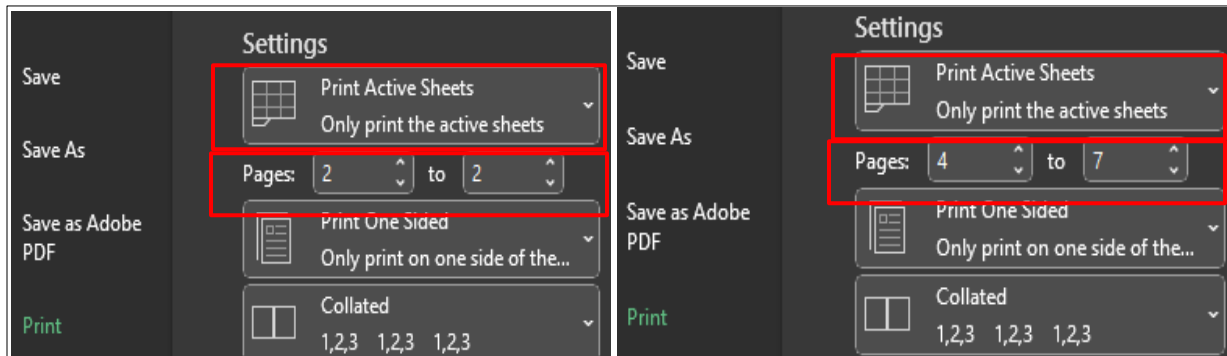
Below you can see VACANT FCS Agent position. This means Page 3 will not need to be printed (Or leave as Vacant and \$0.00 balance).

To Print:

PSBUD1(+1) = Pages 2 to Pages 2

PSBUD3 – PSBUD6 = Pages 4 to Pages 7

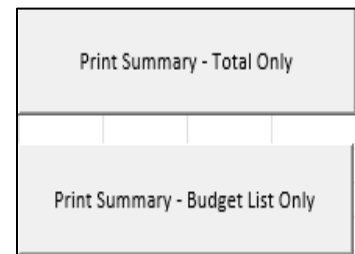
Position	Name	Amount	Variances	PS BUDGET #
Base Agent/ANR	Ryan	\$ 4,500.00	\$ -	PSBUD1
Base Agent/FCS	VACANT	\$ -	\$ -	PSBUD2
Base Agent/4H	Lindsay	\$ 4,500.00	\$ -	PSBUD3
Third Base Agent	Becky	\$ 4,500.00	\$ -	PSBUD4
4H Assistant	Tina	\$ 2,000.00	\$ -	PSBUD5
SNAP / NEP	Natalie	\$ 1,000.00	\$ -	PSBUD6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



f. 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.

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



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

10-YEAR CAPITAL PLAN

The 10-Year Capital Plan is used to forecast a budget agenda for **ALL RESERVE FUNDS** over the course of the next 10 years. The Fiscal Year budget 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	\$	40,650	ANTICIPATED EMERGENCY OPERATING RESERVE AT FISCAL YEAR END <i>LESS (-)</i> MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE <i>B/(W)</i>								\$	522,669
DESCRIPTION	FISCAL YEAR 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	FY 2036 AMOUNT	TOTAL	
Operating Reserves	\$ 608,415	\$ 1,208,319	\$ 1,038,319	\$ 876,319	\$ 763,319	\$ 663,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 522,669	
Year End FY25 - Estimated Operating Emergency Reserves = E	\$ 608,415	\$ 1,208,319	\$ 1,038,319	\$ 876,319	\$ 763,319	\$ 663,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 522,669	
Year End FY26 - Net Estimated Operating Budget Impact to Re	\$ (45,096)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Year End FY26 - Estimated Operating Emergency Reserves = E	\$ 563,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Year End FY26 - Total Emergency Reserves & Capital Funds = E	\$ 1,288,319	\$ 1,208,319	\$ 1,038,319	\$ 876,319	\$ 763,319	\$ 663,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 522,669	
CAPITAL IMPROVEMENT RESERVE PLAN												
FISCAL YEAR 2027 AMOUNT												
Cured Ham Structure	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	
Kitchen Renovation	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000	
Remodel Meeting Rooms	\$ -	\$ -	\$ 87,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,000	
Farmers Market Pavilion	\$ -	\$ -	\$ -	\$ 113,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,000	
Building Loan Payoff	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Description of Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EQUIPMENT FUND RESERVE PLAN												
FISCAL YEAR 2027 AMOUNT												
Staff Computer Equipment	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
Building Security Upgrades	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Commercial Kitchen Equipment	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
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	\$ 1,208,319	\$ 1,038,319	\$ 876,319	\$ 763,319	\$ 663,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 563,319	\$ 522,669	

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. The purchase of large equipment, capital expenses (buildings, property, additions, etc.) and emergency operating plans are to be included and must be recorded in the minutes of the District Board meetings with copies sent to the Area Director. An updated plan is to be submitted each year with county budgets.

a. EMERGENCY OPERATING RESERVES

Operating Reserves 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 Reserves 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 funds allocated for Emergency Operating Reserves is automatically populated into the following fiscal year of the 10-Year plan; therefore, **NO INFORMATION NEEDS ENTERED FOR THIS CATEGORY**. Below example shows an anticipated Emergency Reserve balance of \$563,319 at Year End FY26.

DESCRIPTION	FISCAL YEAR 2026
Operating Reserves	AMOUNT
Year End FY25 - Estimated Operating Emergency Reserves = Begin Bal FY26	\$ 608,415
Year End FY26 - Net Estimated Operating Budget Impact to Reserves - B(W) FY26	\$ (45,096)
Year End FY26 - Estimated Operating Emergency Reserves = End Bal FY26	\$ 563,319
Year End FY26 - Total Emergency Reserves & Capital Funds = Beg Bal FY27	\$ 1,288,319

b. CAPITAL IMPROVEMENT RESERVES

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 is derived from the anticipated Fiscal Year End balance from the Budget Plan.

CAPITAL IMPROVEMENT RESERVE PLAN	\$ 610,000
DESCRIPTION	FISCAL YEAR 2027 AMOUNT

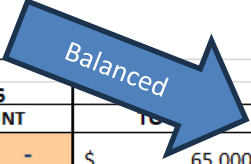
A short description of each of the capital improvement projects that plan to be completed over the course of the next 10 Fiscal Years will need to be entered under the “Description” fields. There are lines provided for up to ten project descriptions. Should additional lines be needed, please reach out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

Next, determine in which of the upcoming 10 fiscal years the project is going to be tentatively planned. Under that year, fill in the amount of funds which will be allocated for the specific project.


CAPITAL IMPROVEMENT RESERVE PLAN	\$ 610,000		
DESCRIPTION	FISCAL YEAR 2027 AMOUNT	FY 2028 AMOUNT	FY 2029 AMOUNT
Cured Ham Structure	\$ 65,000	\$ -	\$ -
Kitchen Renovation	\$ -	\$ 145,000	\$ -
Remodel Meeting Rooms	\$ -	\$ -	\$ 87,000

On the right side of the Excel page, a **“Math Check”** has been provided as an aid to verify that the total amount of funds which have been designated for Capital Improvement projects have been allocated across the projects listed. **The math check will need to EQUAL ZERO to signify that it is balanced. If NOT balanced, update the file to balance.** Return to the Budget Plan tab to update the designated amount if needed.

FY 2032 AMOUNT	FY 2033 AMOUNT	FY 2034 AMOUNT	FY 2035 AMOUNT	FY 2036 AMOUNT	TOTAL	MATH CHECK
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,000	
\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	



FY 2032 AMOUNT	FY 2033 AMOUNT	FY 2034 AMOUNT	FY 2035 AMOUNT	FY 2036 AMOUNT	TOTAL	MATH CHECK
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 28,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,000	
\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ 172,000	



c. EQUIPMENT FUND RESERVES

The Equipment Fund Reserve is money which is set aside for the future acquisition, repair, or improvement of equipment. 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 additional lines be needed, 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. Under that year, please fill in the amount of funds which will be allocated for the specific project.

On the right side of the Excel page, a **“Math Check”** has been provided as an aid to verify that the total amount of funds which have been designated for Capital Equipment projects have been allocated across the projects listed. **The math check will need to EQUAL ZERO to signify it is balanced. If NOT balanced, update the file to balance.** Return to the Budget Plan tab to update the designated amount if needed.

EQUIPMENT FUND RESERVE PLAN						\$ 115,000
DESCRIPTION	FISCAL YEAR 2027	FY 2034	FY 2035	FY 2036	TOTAL	MATH CHECK
	AMOUNT	AMOUNT	AMOUNT	AMOUNT		
Staff Computer Equipment	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -
Building Security Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Commercial Kitchen Equipment	\$ -	\$ -	\$ -	\$ -	\$ 75,000	



d. CASH FLOW FOR RESERVE FUNDS

The **Net Estimated Operating Budget Impact to Reserves** row indicates what the anticipated loss or surplus will be for the budgeted year. The FY26 amount is formula-driven and will calculate automatically. An **optional feature** has been built into the 10-Year Capital Plan which allows the user to manually input anticipated budget surpluses or deficits to assist with the forecasting of available capital reserves over the course of the ten-year period.

FY 2028	FY 2029	FY 2030	FY 2031
AMOUNT	AMOUNT	AMOUNT	AMOUNT
\$ 1,208,319	\$ 1,048,319	\$ 896,319	\$ 788
\$ 10,000	\$ 10,000	\$ 5,000	\$
\$ 1,218,319	\$ 1,058,319	\$ 901,319	\$ 788,319



e. MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE

An additional tool added to the 10-Year Capital Plan helps identify that a county’s Emergency Operating Reserves is properly funded with at least 6 months’ worth of operating expenditures. **NOTE:** Large Capital Budgets for the FY26 Budget Plan may skew this number.

Sufficient Emergency Operating Reserves:


ANTICIPATED EMERGENCY OPERATING RESERVE AT FISCAL YEAR END <i>LESS (-) MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE <i>B(W)</i></i>	\$ 522,669
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Insufficient Emergency Operating Reserves:

ANTICIPATED EMERGENCY OPERATING RESERVE AT FISCAL YEAR END <i>LESS (-) MINIMUM RECOMMENDED EMERGENCY OPERATING RESERVE <i>B(W)</i></i>	\$ (63,036)
--	-------------

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 upon. 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 County Extension District Board, COOPERATOR	
<p>The _____ 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 Community and Economic Development and subjects related theret _____ County, for the period of one year from July 1, 2025 through June 30, 2026.</p>	
<p>The COUNTY and UNIVERSITY mutually agree:</p>	
<p>1. The Extension Program shall be planned cooperatively by the people of the county and the UNIVERSITY and shall be designed to meet the needs of the people of the county.</p>	
<p>2. All Extension personnel are members of the staff of the UNIVERSITY, and are subject to the UNIVERSITY'S policies and procedures. The selection, appointment and supervision of the Extension personnel, the determination of salary and the implementation of the Extension program shall be the responsibility of the Director of the Cooperative Extension Service of the UNIVERSITY.</p>	
<p>3. The Extension program shall be funded jointly by the COUNTY and the UNIVERSITY.</p>	
<p>4. Extension personnel are to be appointed in compliance with the Program for Equal Employment Opportunity in the Kentucky Cooperative Extension Service, which is based on and in compliance with the provisions of 7 CFR 18, and with Chapters 337 and 344 of the Kentucky Revised Statutes.</p>	
<p>The COUNTY agrees:</p>	
<p>1. To provide equipment and maintain an adequate Extension office.</p>	
<p>2. To provide funding for agents and support staff (secretaries, program assistants, etc.) as needed to conduct the Extension program and to maintain the county's full allocation of funding throughout the tenure of the individuals hired to fill the approved positions.</p>	
<p>3. To appropriate a total of \$ 1,015,867.09, (the SUM of 3.g., 3.h.) as its share of the cost of providing an Extension Program in the county; said funds to be disbursed as follows:</p>	
a.	<p>\$ - to be paid to the UNIVERSITY as the county's share of Base Program Costs, to include such things as computer software, Network Access Fees and support with information technology</p>
b.	<p>\$ 150,047.46 to be paid to the UNIVERSITY as the county's contribution to agent compensation.</p>
c.	<p>\$ 38,676.32 to be paid to the UNIVERSITY as the county's additional share of the cost of a third base agent (salary and benefits).</p>
d.	<p>\$ 155,732.41 to be paid to the UNIVERSITY as the county's share of the cost of support staff (salaries and benefits of secretaries, program assistants, etc.)</p>
e.	<p>\$ - for travel, subsistence and professional improvement of Extension</p>

	f. \$ 671,410.90 to provide, equipment, maintain and operate the county Extension office (rent or mortgage payment, utilities, insurance, equipment, supplies, etc.)																																
	g. \$ 671,410.90 (the SUM of 3.e. and 3.f.) to be appropriated and spent in the county in support of the county Extension program.																																
	h. \$ 344,456.19 (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 postmarked 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.																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;"><i>For the COUNTY</i></th> <th colspan="2" style="text-align: center;"><i>For the UNIVERSITY</i></th> </tr> </thead> <tbody> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"></td> <td style="width: 50%;"></td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: center;"><i>Adair</i></td> <td style="text-align: center;"><i>County Representative</i></td> <td colspan="2" style="text-align: center;"><i>University Representative</i></td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: center;">AREA EXTENSION DIRECTOR</td> </tr> <tr> <td colspan="2"><i>Title</i></td> <td colspan="2"><i>Title</i></td> </tr> <tr> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td colspan="2"><i>Date</i></td> <td colspan="2"><i>Date</i></td> </tr> <tr> <td></td> <td></td> <td colspan="2"></td> </tr> </tbody> </table>		<i>For the COUNTY</i>		<i>For the UNIVERSITY</i>						<i>Adair</i>	<i>County Representative</i>	<i>University Representative</i>				AREA EXTENSION DIRECTOR		<i>Title</i>		<i>Title</i>						<i>Date</i>		<i>Date</i>					
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<i>Date</i>		<i>Date</i>																															

The Memorandum of Agreement has its own tab in the FY26 Budget File workbook. 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 an agreement is maintained 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.**

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, 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="border: 1px solid black; padding: 2px;"> 4 </div>
installment	
SUBMITTED BY	

GRAY cells and County Name are LOCKED.

Choose installment plan option.

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

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

UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - APRIL		Due On or Before 04/10/2026
PAYMENT ITEMIZATION		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
Agent Salaries (51101)	\$ 38,967.46	
Staff Salaries (51201)	\$ 26,306.15	
Fringe Benefits (52001)	\$ 20,840.44	
Student Interns (51301)	\$ -	
UK Operating Expenses (54901)	\$ -	
TOTAL ENCLOSED PAYMENT	\$ 86,114.05	
<i>Cut Along Dotted Line</i>		
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JANUARY		Due On or Before 01/10/2026
PAYMENT ITEMIZATION		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
Agent Salaries (51101)	\$ 38,967.46	
Staff Salaries (51201)	\$ 26,306.15	
Fringe Benefits (52001)	\$ 20,840.44	
Student Interns (51301)	\$ -	
UK Operating Expenses (54901)	\$ -	
TOTAL ENCLOSED PAYMENT	\$ 86,114.05	
<i>Cut Along Dotted Line</i>		
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - OCTOBER		Due On or Before 10/10/2025
PAYMENT ITEMIZATION		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
Agent Salaries (51101)	\$ 38,967.46	
Staff Salaries (51201)	\$ 26,306.15	
Fringe Benefits (52001)	\$ 20,840.44	
Student Interns (51301)	\$ -	
UK Operating Expenses (54901)	\$ -	
TOTAL ENCLOSED PAYMENT	\$ 86,114.05	
<i>Cut Along Dotted Line</i>		
UNIVERSITY OF KENTUCKY DISBURSEMENT PAYMENT - JULY		Due On or Before 07/10/2025
PAYMENT ITEMIZATION		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
Agent Salaries (51101)	\$ 38,967.46	
Staff Salaries (51201)	\$ 26,306.15	
Fringe Benefits (52001)	\$ 20,840.44	
Student Interns (51301)	\$ -	
UK Operating Expenses (54901)	\$ -	
TOTAL ENCLOSED PAYMENT	\$ 86,114.05	
<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.

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**. Please reach out to the Area Director and Extension Business Operations with questions about whether a change requires a budget revision or line-item transfer to be completed.

a. 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.

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

Situations where budget revisions would be necessary may include the following:

- Expending receipts above and beyond what was originally budgeted.
- Purchasing a vehicle using reserve funds the Board had not originally planned to use.
- Receiving additional revenue that the Board wishes to use to fund a program that was not originally planned.

Example:

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

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 their Capital Improvement Reserves to pay for the new HVAC system.

61401 - Building Construction	\$ -		
61402 - Building Improvement	\$ 8,000.00		
61403 - Furniture and Fixtures	\$ -		
61601 - Other Capital Outlay	\$ -		
Capital Outlay		\$ 8,000.00	Total of Capital Outlay
62100 - Principal Payments	\$ -		
62300 - Interest Payments	\$ -		
Debt Service		\$ -	Total of Debt Service
TOTAL Office Operation Expenses		\$ 429,410.90	
TOTAL APPROPRIATION EXPENSES:		\$ 773,867.09	
RESERVE FOR EMERGENCY: (Cannot be charged against - takes Board action to transfer into another line item)			
Year End - FY Est. Capital Improvements Fund	\$ 610,000.00		
Year End - FY Est. Capital Equipment Fund	\$ 115,000.00		
Year End - FY Est. Emergency Operating Reserve	\$ 292,163.14		
	TOTAL - ALL RESERVES		1,017,163.14

Increased Building Improvement \$8,000

Overall Spending Increased

Decreased Capital Improvement Fund Reserve \$8,000

b. 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.

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

Example:

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

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

53008 - Vehicle Insurance		\$ 1,100.00	
53009 - Vehicle Maintenance & Repair		\$ -	
53100 - Utilities		\$ -	
Contracted Services			\$ 1,100.00
54001 - Marketing & Special Programs		\$ -	
54002 - Supplies & Services		\$ -	
54004 - Postage and Shipping		\$ -	
54005 - Publications		\$ -	
54006 - Janitorial Supplies		\$ -	
54007 - Other Materials and Supplies		\$ -	
54100 - Program Support (Agents)		\$ 12,000.00	\$ 14,500.00
54100 - Program Support (Assistants)		\$ 2,000.00	
54198 - Program Support (COUNTY - Supported NEP)		\$ 500.00	
			Subtotal PS Bud
54901 - UK Operating Expenses		\$ -	
Materials & Supplies			\$ 14,500.00
Operating Supplies			\$ 15,600.00
55001 - Dues and Subscriptions		\$ 3,000.00	
56000 - County Travel & Professional Improvement		\$ -	
58001 - Court Judgements		\$ -	
59002 - Audit		\$ 10,000.00	
59003 - Board Expense		\$ 540.00	
59004 - Bookkeeping Expense		\$ 5,000.00	
59005 - Cell Phones		\$ -	
59006 - DLG Fees		\$ -	
59007 - Late Fees		\$ -	
59008 - Card Fees		\$ -	
59009 - Bank Fees		\$ -	
59010 - Building Insurance		\$ -	
59011 - Excess Insurance		\$ -	
59012 - Facility Rental		\$ -	
59013 - Storage Rental		\$ 300.00	
59014 - Treasurer's Bond		\$ -	
59015 - Volunteer Management/Background Checks		\$ -	
59016 - Sales Tax Paid		\$ -	
59017 - ADA Needs		\$ 1,000.00	
Administration			\$ 19,840.00
61101 - Equipment (Purchase/Lease/Rent)		\$ 15,000.00	
61201 - Vehicle Purchase/Lease/Rent		\$ 80,000.00	
61301 - Land Purchase		\$ 125,000.00	
61302 - Land Improvement		\$ 10,000.00	
61401 - Building Construction		\$ 250,000.00	
61402 - Building Improvement		\$ 16,000.00	
61403 - Furniture and Fixtures		\$ 25,000.00	
61601 - Other Capital Outlay		\$ -	
Capital Outlay			\$ 521,000.00
62100 - Principal Payments		\$ -	
62300 - Interest Payments		\$ -	
Debt Service			\$ -
TOTAL Office Operation Expenses			\$ 556,440.00
TOTAL APPROPRIATION EXPENSES:			\$ 1,431,240.00

Increased Vehicle Insurance \$500

Decreased Storage Rental \$500

No Change

BUDGET AMENDMENT TABS

The Budget Amendment tab automatically populates information from the original Budget Plan to provide a starting point for future amendments. In the FY26 Budget Workbook, the **BLUE** tabs are associated with changes due to a Budget Revision or Line-Item Transfer. In order to amend the budget, updated amounts will be input for the appropriate income and/or expenditure categories.

DO NOT make changes to the original budget plan! The Amendment tab mirrors the original Budget Plan tab and is driven by Excel formulas. Users should hard key their data over the formulas in the Amendment Tab to make necessary changes.

a. BUDGET AMENDMENT TAB - DROPDOWN BOX

For some counties an Amendment may not be required because the original Budget Plan is sufficient and compliant. The Budget Amend Tab is set up to match the original Budget Plan Revenues and Expenditures exactly. There is a dropdown that will default to “No” and, if changes to complete an Amendment are required, then this can be changed to “Yes.” Please note that changing the dropdown will only change the Assessment Values and Tax Rates associated with Real Property, Personal Property, and Motor Vehicle/Watercraft.

Due to timing with the original FY26 budget submissions, the most recent 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, at the time that most Budget Amendments are completed, more recent data may be available. EBO will collect this data and update the file upon notification from the county Fiscal Contact or AED. By making this update to the Budget Amendment tab, counties will be able to compare updated revenue amounts with original budgeted expenditures. This allows for more accurate analysis of financials.

Please see the examples below showing how the dropdown box changes the Amendment tab.

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

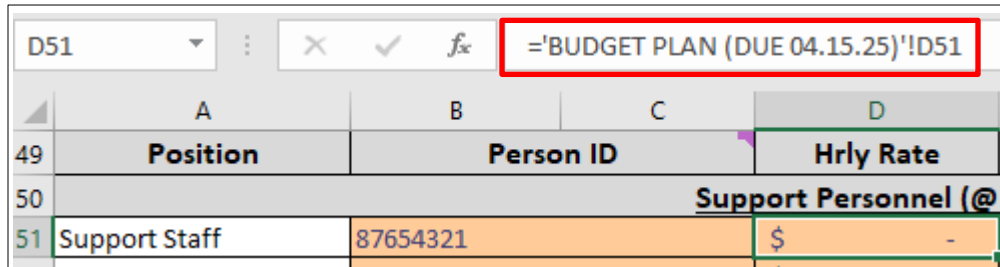
COUNTY		FISCAL YEAR	2026		AREA	E1
Amendment Changes	NO	Begin Date	7/1/2025		CATEGORY	D
		End Date	6/30/2026			
ANTICIPATED INCOME & RESERVES:				%		
Calculation of anticipated net income if county has an Extension Taxing District				(Tax Rate)		
Real Property	\$795,467,602	(X)		6.4000	=	\$509,099.27
	<i>(Property Assessment Subject to Rate)</i>			<i>(Tax Rate)</i>		
Personal Property	\$116,708,692	(X)		9.7100	=	\$113,324.14
	<i>(Property Assessment Subject to Rate)</i>			<i>(MV Tax Rate)</i>		
Motor Veh/Watercra	\$159,128,932	(X)		2.9000	=	\$46,147.39
	<i>(Property Assessment Subject to MV Rate)</i>			<i>Anticipated Delinquency</i>		
Total Gross Income	\$668,570.80	(-)		5.00	=	\$635,142.26
				<i>Collection Tax</i>		<i>Net Extension District Tax Funds</i>
Subtotal Gross Incom	\$635,142.26	(-)		4.25	=	\$608,148.72

County has **YES** Amendment changes = Assessment Values and Tax Rates to be updated by EBO

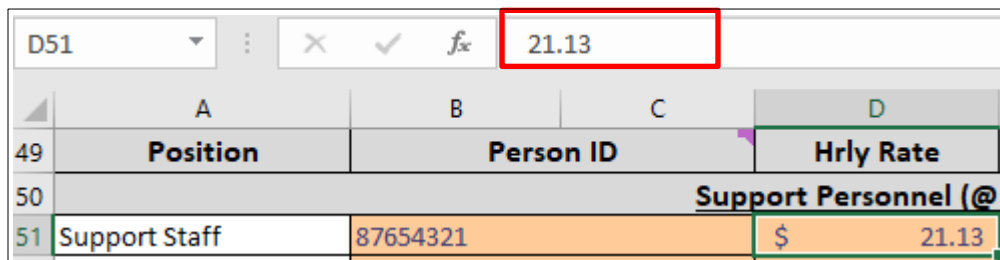
COUNTY		FISCAL YEAR	2026		AREA	E1
Amendment Changes	YES	Begin Date	7/1/2025		CATEGORY	D
		End Date	6/30/2026			
ANTICIPATED INCOME & RESERVES:				%		
Calculation of anticipated net income if county has an Extension Taxing District				(Tax Rate)		
Real Property	\$0	(X)		0.0000	=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>			<i>(Tax Rate)</i>		
Personal Property	\$0	(X)		0.0000	=	\$0.00
	<i>(Property Assessment Subject to Rate)</i>			<i>(MV Tax Rate)</i>		
Motor Veh/Watercra	\$0	(X)		0.0000	=	\$0.00
	<i>(Property Assessment Subject to MV Rate)</i>			<i>Anticipated Delinquency</i>		
Total Gross Income	\$0.00	(-)		5.00	=	\$0.00
				<i>Collection Tax</i>		<i>Net Extension District Tax Funds</i>
Subtotal Gross Incom	\$0.00	(-)		4.25	=	\$0.00

b. BUDGET AMENDMENT TAB - RESET BUTTON

The entire Amendment Tab is based on formulas that pull from the original Budget Plan tab. Once data is hard keyed or copied and pasted into a cell on the Amendment Tab, the formula will disappear and only the data will remain.



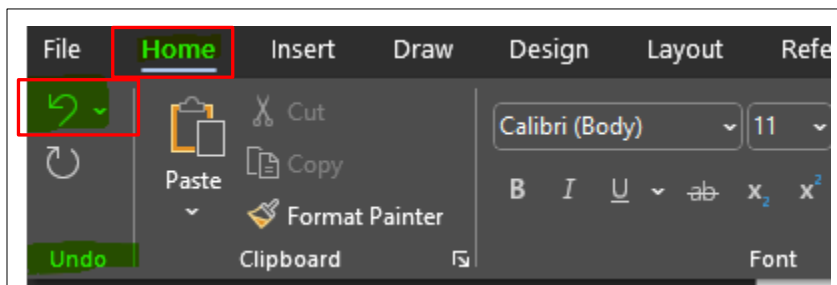
The screenshot shows the Excel interface with the formula bar for cell D51 containing the formula `= 'BUDGET PLAN (DUE 04.15.25)!D51'`. The formula bar is highlighted with a red box. Below the formula bar, the spreadsheet grid shows columns A, B, and C, and row 49. Row 49 contains the headers: Position (A), Person ID (B), and Hrly Rate (C). Row 50 is a section header: Support Personnel (@). Row 51 contains the data: Support Staff (A), 87654321 (B), and \$ - (C).



The screenshot shows the Excel interface with the formula bar for cell D51 containing the value `21.13`. The formula bar is highlighted with a red box. Below the formula bar, the spreadsheet grid shows columns A, B, and C, and row 49. Row 49 contains the headers: Position (A), Person ID (B), and Hrly Rate (C). Row 50 is a section header: Support Personnel (@). Row 51 contains the data: Support Staff (A), 87654321 (B), and \$ 21.13 (C).

If mistakes are made when updating the Amendment Tab, the user has two options by which to make corrections:

- i. **UNDO** – In the top left section of the Excel toolbar under “Home”, there should be an arrow that looks like it is going backwards. This is the “Undo” icon. Each time this icon is clicked, it will undo the last action that was completed. Please note that it is limited on how many times it can go back. The shortcut for this icon on the keyboard is Ctrl + Z. This shortcut will perform the same function.



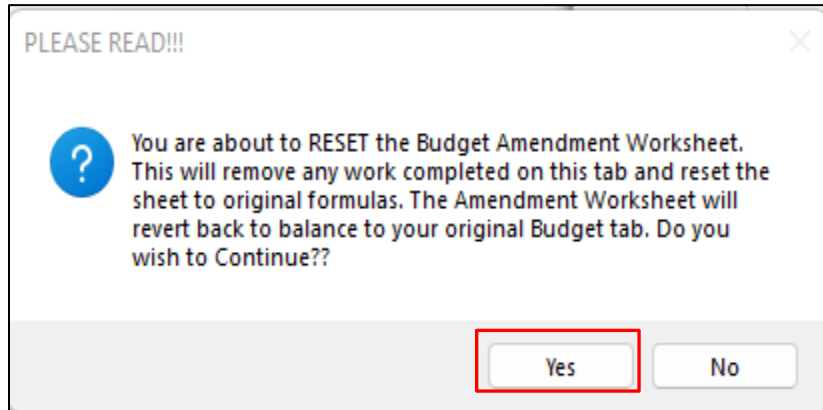
- ii. **The “Reset Amended Budget Worksheet” Button** – This feature is located at the top right of the Amendment Tab. This button will RESET the Budget Amendment Tab and bring back all of the previous formulas in the event that multiple errors need to be corrected.



After clicking the Reset button, the user will be prompted with the below message. Any work 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 the original Budget Plan.

NOTE: It’s always a good practice to run this Macro BEFORE beginning to work on the Amendment Tab. Then confirm that beginning balances match the original Budget Plan.

The Reset button will not change the “County” or the “Amendment Changes Dropdown Box.”



The remainder of the Budget Amend Tab will be completed the same as the Budget Plan tab.

MOA-AMEND TAB

Submitting a Budget Revision requires a new signed Memorandum of Agreement (MOA). The MOA-Amend tab will automatically calculate the changes made in your Amended Budget tab. Simply print and obtain the required signatures.

SCHEDULE OF DISBURSEMENTS AMEND TAB

Submitting a Budget Revision may also require a new Schedule of Disbursements. The Amended Schedule of Disbursements (SOD) Tab has been updated to reflect the changes made from the Amended Budget Tab AND assist in calculating any remaining payments for the current fiscal year.

Example:

A county is moving to the Third Base Agent (2+ Funding Model) and needs to complete a Budget Revision. The original Budget Plan shows “N/A” in the Third Base Agent section, and this information automatically populates on the Budget Amendment Tab. Therefore, **on the Budget Amendment Tab**, the user will manually change the Position to “Third Agent” and enter the position’s anticipated salary.

Original Budget Tabs:

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 38%)				
Position	Person ID	Salary	Benefits	Additional Cost to County for Third Agent (2+ Model)
N/A		\$ -	\$ -	\$ -
Subtotal - Third Agent		\$ -	\$ -	\$ -

Support Staff Salaries	\$ 170,625.00	
Support Staff Benefits	\$ 81,900.00	
Base Agent Compensation	\$ 81,300.00	
Third Base Agent Salary	\$ -	
Third Base Agent Benefits	\$ -	
4th And Up Agent Salaries	\$ 120,000.00	
4th And Up Agent Benefits	\$ 45,600.00	
Student Intern Salaries	\$ -	
Student Intern Benefits	\$ -	
Facilitator Stipend	\$ -	
Facilitator Benefits	\$ -	
UK Operating Expenses	\$ 3,000.00	
Funds totaling the amount of	\$ 502,425.00	shall be disbursed to the University of Kentucky in 4 installment(s).

Amended Budget Tabs:

Third Base Agent Position (2+ Funding Model) (@ Benefit Rate of 38%)				
Position	Person ID	Salary	Benefits	Additional Cost to County for Third
Third Agent	12345678	\$ 52,400.00	\$ 19,912.00	\$ 37,980.80
Subtotal - Third Agent		\$ 24,307.71	\$ 13,673.09	

Support Staff Salaries	\$ 170,625.00	Schedule of Disbursements - BUDGETED FY26	\$ 502,425.00
Support Staff Benefits	\$ 81,900.00	Schedule of Disbursements - AMENDED FY26	\$ 540,405.80
Base Agent Compensation	\$ 81,300.00	NET DIFFERENCE	\$ 37,980.80
Third Base Agent Salary	\$ 24,307.71	Number of quarterly installments paid from ORIGINAL BUDGETED - SOD FY26	2
Third Base Agent Benefits	\$ 13,673.09	Amount Paid YTD Using BUDGETED SOD FY26	\$ 251,212.50
4th And Up Agent Salaries	\$ 120,000.00	Number of quarterly Payments Remaining FY26	2
4th And Up Agent Benefits	\$ 45,600.00	Remaining Balance Due	\$ 289,193.30
Student Intern Salaries	\$ -		
Student Intern Benefits	\$ -		
Facilitator Stipend	\$ -		
Facilitator Benefits	\$ -		
UK Operating Expenses	\$ 3,000.00		
Funds totaling the amount of	\$ 540,405.80	shall be disbursed to the University of Kentucky in	4 installment payment(s).

Next, on the **Schedule of Disbursements Amend Tab**, the user will choose from the dropdown box to indicate how much money has been paid Year-to-Date (YTD). The installments paid should match the original Budget Plan SOD, but the remaining payments due will correspond with the Amended Budget, less payments already made during the current fiscal year.

Support Staff Salaries	\$ 170,625.00	Schedule of Disbursements - BUDGETED FY26	\$ 502,425.00
Support Staff Benefits	\$ 81,900.00	Schedule of Disbursements - AMENDED FY26	\$ 540,405.80
Base Agent Compensation	\$ 81,300.00	NET DIFFERENCE	\$ 37,980.80
Third Base Agent Salary	\$ 24,307.71	Number of quarterly installments paid from ORIGINAL BUDGETED - SOD FY26	2
Third Base Agent Benefits	\$ 13,673.09	Amount Paid YTD Using BUDGETED SOD FY26	\$ 251,212.50
4th And Up Agent Salaries	\$ 120,000.00	Number of quarterly Payments Remaining FY26	2
4th And Up Agent Benefits	\$ 45,600.00	Remaining Balance Due	\$ 289,193.30
Student Intern Salaries	\$ -		
Student Intern Benefits	\$ -		
Facilitator Stipend	\$ -		
Facilitator Benefits	\$ -		
UK Operating Expenses	\$ 3,000.00		
Funds totaling the amount of	\$ 540,405.80	shall be disbursed to the University of Kentucky in	4 installment payment(s).
APPROVED BY:			
EDB TREASURER		DATE	
EDB CHAIRPERSON		DATE	
<p style="color: red; text-align: center;">Please Remit the Vouchers Below With Your Disbursement Payment(s) Remit To address and inform accurate in QBO.</p>			
UNIVERSITY OF KENTUCKY AMENDED DISBURSEMENT PA		APRIL or	
Adair		Due On or Before 04/10/2026	
PAYMENT ITEMIZATION			
Agent Salaries (51101)	\$ 62,478.86		
Staff Salaries (51201)	\$ 42,656.25		
Fringe Benefits (52001)	\$ 38,711.55		
Student Interns (51301)	\$ -		
UK Operating Expenses (54901)	\$ 750.00		
TOTAL ENCLOSED PAYMENT	\$ 144,596.66	Payment Due	\$ 144,596.66
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			

Remaining Balance Due divided by 2 remaining payments = New Q3 & Q4 Payment Amounts

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 so that the county can maintain 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 Tool	
2020	Last FY Audited per SPGE Portal
2024	Most recent FY Audit <u>Due</u> per SPGE
	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	
2024	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
2028	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 that **ONLY** Year-End Actual data 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 formulas are set up to 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.

Test #1: 4YR Audit Cycle Test – Tests the SPGE Data entered to forecast if county is within the four-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, the tool will indicate 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. 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**.

Audit Attestation Tool		
2020	Last FY Audited per SPGE Portal	← SPGE Data
2024	Most recent FY Audit Due per SPGE	
	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	← Test #1: 4YR Audit Cycle Test
NO		
2024	Enter the most recent FY Audit Conducted or currently scheduled	← Test #2: Recent Audit Test *User Manual Data Entry*
YES	Compliant with previous year Audits?	
NO	Revenues for Budgeted FY > \$500k	
NO	Expenses for Budgeted FY > \$500k	
NO	Annual Audit Required?	← Test #3: Annual Audit Test
	*If YES, please budget accordingly	
	*If NO, next audit due date below	
2028	unless Revenues or Expenses exceed \$500k	← Next Audit Due
	Compliant	

PRINT TAB

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 workbook. The workbook has had print areas created for all 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 opening make sure the “Enable Macros” functionality has been selected. **Program Support Budgets are NOT included and must be printed separately from the other tabs.**

<p>Click to Highlight the desired tabs you wish to PRINT. Once desired tabs are selected, click the MACRO button to the RIGHT. -----></p> <p>To Print the PS Budget Summary or Detail, use the MACRO button located on the "PS SUPPORT BUDGETS - ALL" tab.</p>		<div style="border: 2px solid red; padding: 5px; width: fit-content; margin: auto;"> <p>Print Preview & PRINT Selected Tabs</p> </div>
Budget	CARRYOVER CALC (DUE 04.15.25)	
Budget	BUDGET PLAN (DUE 04.15.25)	
Budget	10YR CAPITAL & RSRV (04.15.25)	
Budget	MOA	
Budget	SCHEDULE OF DISBURSEMENT	
Amendments	BUDGET AMEND (DUE 06.30.26)	
Amendments	MOA-AMEND	
Amendments	SCHEDULE OF DISBURSEMENTS AMEND	
Year End	YEAR-END ACTUALS (DUE 08.15.26)	
Year End	OFFSET VOUCHER (DUE 09.01.26)	
Year End	DLG SUMMARY	

Below shows example of the Headers/Footers on the printout for document page 1 of 13.

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


CARRYOVER CALC (DUE 04.15.25)
2/6/2025 - 4:04 PM

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 Extension Business Operations office.

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

 Martin-Gatton College of Agriculture, Food and Environment County Offset Voucher		County	
		Appropriating Body	Extension District
		State Fiscal Year	2026
		Business Office Use Only	
Item	Amount	Offset	Non-Offset
Travel & Professional Improvement	\$ -		
Operating Expenditures (Utilities, Program Supplies, Contract Services, Office Supplies,	\$ -		
Capital Outlay	\$ -		
Total	\$ -		
Date: _____	Signed: _____	Fiscal Contact	
Date: _____	Signed: _____	EDB Treasurer	
Date: _____	Signed: _____	Area Extension Director / County Director	

DLG SUMMARY


The financial disclosure process is a one-year reflection of a Special Purpose Governmental Entity's (SPGE) finances. AEDs will utilize the SPGE Portal to upload the correct data. The Budget File will help populate three sections of information on the DLG Summary tab – Budget Estimates, Budget Amendments, and Budget Actuals. The first part of the process is the budget submission – beginning with initial budget estimates **due April 15** to the Director of CES and uploaded to the SPGE Portal by **July 15**; submission of revisions or line-item transfers made to the budget throughout the fiscal year, **due June 30**, where applicable; and finally, submission of the year-end actuals for each budget category **due September 1**.

Below is the timeline in which various parts of the budget process is due for submission to the Department for Local Government. **Area Directors are responsible for the submission of all reports and documents to DLG.**



DEPARTMENT FOR LOCAL GOVERNMENT (DLG) SUMMARY

The information for the DLG Summary tab is populated from the original Budget Plan, Budget Amendment and Year-End Actuals tabs; therefore, **NO INFORMATION NEEDS MANUALLY ENTERED IN THE SUMMARY.**

				
Fiscal Year:	2026	7/1/2025	to	6/30/2026
Fund Name:	County Extension District Board			
SPGE ID	12251			
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)	\$ 608,148.72	\$ -	\$ -	
Permits and Licenses	\$ -	\$ -	\$ -	
Payments in Lieu of Taxes	\$ -	\$ -	\$ -	
Intergovernmental Revenues	\$ -	\$ -	\$ -	
Charges for Services	\$ -	\$ -	\$ -	
Other Revenues	\$ -	\$ -	\$ -	
Interest Earned	\$ -	\$ -	\$ -	
Total Revenues	\$ 608,148.72	\$ -	\$ -	
Receipts and cash				
Carryover from Prior Fiscal Year	\$ -	\$ -	\$ -	
Bonded Debt, Public Corporation & G.O.	\$ -	\$ -	\$ -	
Transfers to Other Funds	\$ -	\$ -	\$ -	
Transfers from Other Funds	\$ -	\$ -	\$ -	
Borrowed Money (all short term/single year)	\$ -	\$ -	\$ -	
Governmental Leasing Act	\$ -	\$ -	\$ -	
All Other Borrowed Money	\$ -	\$ -	\$ -	
Total Receipts and Cash	\$ -	\$ -	\$ -	
Total Available (sum of Total Receipts, Cash & Total R	\$ 608,148.72	\$ -	\$ -	
Appropriations				
Personnel	\$ 81,300.00	\$ -	\$ 81,300.00	
Operations	\$ -	\$ -	\$ -	
Administration	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	
Total Appropriations	\$ 81,300.00	\$ -	\$ 81,300.00	

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.

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. **The EBO Team will complete the Year-End Actuals tab of the Budget File and share the file with AEDs for submission to the DLG.**

If county offices follow a Modified Accrual or Accrual Accounting method, they are required to submit accruals for expected revenues/expenses to EBO for processing. If the revenues or expenses belong in FY26, they will submit the accrual between **July 1 and July 31**. This will finalize accurate financial statements for year-end.

YEAR-END ACTUALS DATA COLLECTION PROCEDURE *TO BE COMPLETED BY EBO*

a. 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 FY26 Fiscal Year (July 1, 2025). The unrestricted reserves portion is the current assets **LESS** what was obligated in the FY26 budget for Capital Improvement Reserves and Equipment Fund Reserves.

To determine the amount of current assets at the beginning of FY26, run the **Statement of Financial Position** for report period: July 1, 2024 – June 30, 2025 / FY25 End.

The screenshot displays a web application interface for generating reports. On the left, a dark sidebar contains a navigation menu with items like 'Overview', 'Month-end review', 'Dashboard', 'Tasks', 'Banking', 'Expenditures', 'Sales', 'Projects', 'Workflows', 'Payroll', 'Reports', 'Taxes', 'Mileage', 'Accounting', and 'My Accountant'. The 'Reports' item is highlighted with a red rectangular box. The main area is titled 'Reports' and features a search bar with the placeholder text 'Find report by name'. Below the search bar are three tabs: 'Standard', 'Custom reports', and 'Management reports'. The 'Standard' tab is active, showing a list of reports under a 'Business overview' section. The reports are listed in two columns. The 'Statement of Financial Position' report is highlighted with a red rectangular box at the bottom of the list. A mouse cursor is pointing at this report. The report has a green star icon on the right side, indicating it is a favorite or important report.

Report Name	Star Icon	Star Icon
Audit Log		☆
Budget Overview	☆	★
Budget vs. Actuals	★	☆
Business Snapshot	☆	☆
Custom Summary Report	☆	☆
Profit and Loss by Tag Group	☆	☆
Quarterly Statement of Activity Summary	☆	☆
Statement of Activity as % of total revenue	☆	☆
Statement of Activity Comparison	☆	☆
Statement of Activity Detail	☆	☆
Statement of Activity year-to-date comparison		☆
Statement of Activity by Class		★
Statement of Activity by Customer		☆
Statement of Activity by Month		☆
Statement of Activity		☆
Statement of Cash Flows		☆
Statement of Financial Position Comparison		☆
Statement of Financial Position Detail		☆
Statement of Financial Position Summary		☆
Statement of Financial Position		★

Statement of Financial Position	
As of June 30, 2025	
	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



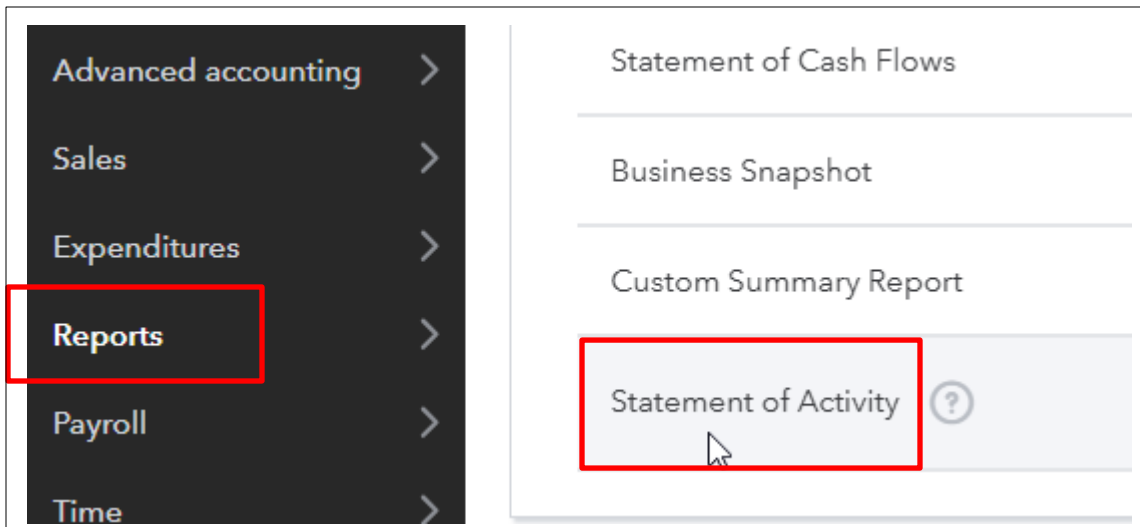
CASH RESERVES		Total Current Assets in QBO - As of 06/30/2025 = FY25	\$ 1,024,535.83
			Amount
1XXXX	Capital Improvements Fund	Beginning Balance FY 26	\$ 300,000.00
1XXXX	Equipment Fund	Beginning Balance FY 26	\$ 100,000.00
1XXXX	Emergency Operational Reserves	Beginning Balance FY 26	\$ 624,535.83
		Total - Cash Reserves	\$ 1,024,535.83

Enter the **Total Current Asset** Balance from the Statement of Financial Position in QBO into the workbook as shown above. Next enter the FY26 **beginning balance** obligated to Capital Improvement Reserves and Equipment Fund Reserves.

The subtotal of cash reserves should match the Current Assets amount referenced on the Statement of Financial Position.

b. REVENUES AND EXPENDITURES – ACTUALS

Run the **Statement of Activity** report for report period 7/1/2025 – 6/30/2026 in QuickBooks Online. This report should provide the information necessary to complete the Year-End Actuals for revenues and 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

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

Match amounts with appropriate line items.

EXPENDITURES

▼ 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

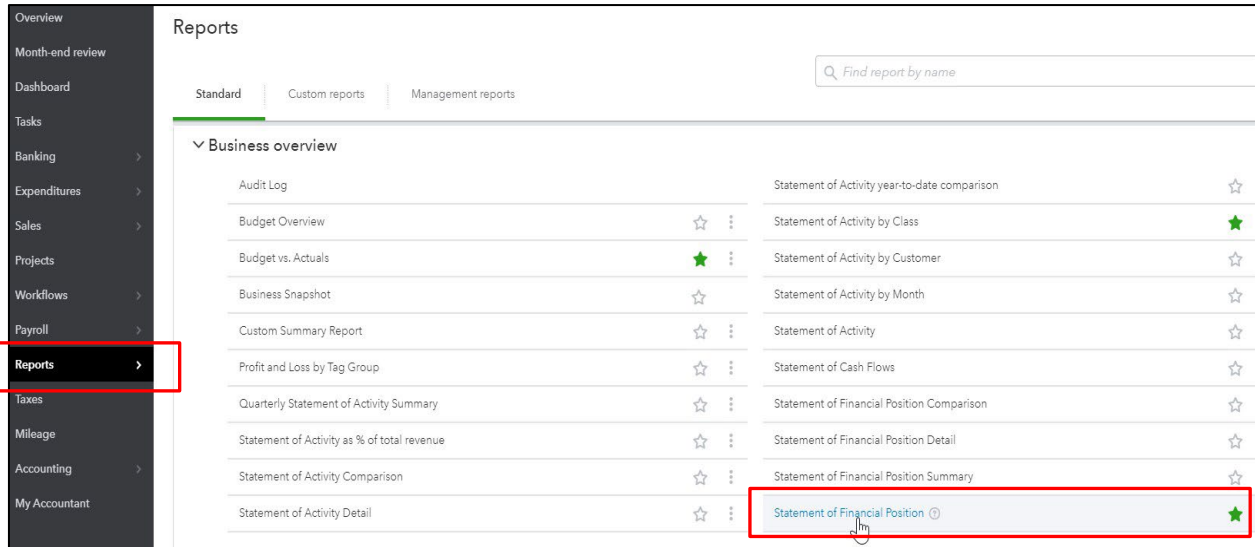
Make sure that the total expenditures keyed into the worksheet match the total expenditures from the Statement of Activity in QBO.

Total Expenditures	\$251,909.69
NET OPERATING REVENUE	\$192,511.13
TOTAL EXPENDITURES	\$251,909.69

c. CASH RESERVES (AT FISCAL YEAR-END)

Cash Reserves (at Fiscal Year-End) is the amount of total assets as of June 30, 2026, the END of the FY26 fiscal year. The unrestricted reserves portion is the assets LESS what was obligated in the FY26 budget for Capital Improvement Reserves and Equipment Fund Reserves.

To determine the amount of current assets at the end of FY26, run a **Statement of Financial Position** for report period July 1, 2025 – June 30, 2026 / FY26 End.



Users should review the Capital Improvement Reserves and Equipment Fund Reserves at the BOTTOM of the most recent approved FY26 Budget to confirm any changes made to the obligated funds. The Cash Reserves will calculate at the bottom.

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

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

NET REVENUE	\$192,815.13
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REMINDER: Information from the “Year-End Actuals” tab populates automatically into the Special Purpose Governmental Entities (SPGE) Budget Summary Form found on the DLG Summary tab.