



## **FINANCE COMMITTEE MEETING AGENDA**

Commission Chamber

Tuesday, June 10, 2025

1:05 PM

### **FINANCE**

- 1.** Approve MOU with UGA creating a Contract Labor Employee for the Extension Service
- 2.** Motion to approve the minutes of the May 27, 2025 Finance Committee Meeting.



## Finance Committee

June 10, 2025

### Creating a Contract Labor Employee

---

<b>Department:</b>	N/A
<b>Presenter:</b>	N/A
<b>Caption:</b>	Approve MOU with UGA creating a Contract Labor Employee for the Extension Service
<b>Background:</b>	N/A
<b>Analysis:</b>	N/A
<b>Financial Impact:</b>	N/A
<b>Alternatives:</b>	N/A
<b>Recommendation:</b>	N/A
<b>Funds are available in the following accounts:</b>	N/A
<b><u>REVIEWED AND APPROVED BY:</u></b>	N/A

**Title:** Approve MOU with UGA creating a Contract Labor operating budget for the Extension Service

**Agenda Category:** Finance

**Agenda Type:** Finance

**Department:** UGA Cooperative Extension Service

**Presenter:** Campbell Vaughn

**Caption:** The Extension Office proposes to abolish a supplemental pay position currently budgeted at \$9,820 plus associated fringe benefits and move the funds to a Contract Labor line in their operating budget.

**Background:** The Extension Service has 2 FT, 1 PT, and 6 supplemental positions; all budgeted in the FY 2025 budget. UGA Richmond County Family and Consumer Science Agent Kimberly Howell was promoted to her current position as of December 1st of 2024. The Augusta-Richmond County Payroll department thought that they could continue contributing to Ms. Howell's Employee Retirement Plan (ERS) that she has been enrolled in for many years through the State of Georgia and UGA.

After researching the feasibility of ARC paying into ERS, UGA Extension and ARC Finance with the blessing of ARC Payroll believe that it would be best if Ms. Howell would move to contract employee status with the City of Augusta to solve the issue of employee retirement contributions.

**Analysis:** The employee wishes to continue contributing to their already vested retirement plan, and to do so, must become a contract employee for the Extension Service. UGA has provided an MOU to be executed by the Mayor and Extension Service Director. This will cover the period of July 1, 2025 through June 30, 2026.

**Summary/Financial:** There will be zero net effect to the current 2025 budget.

The Augusta position will be abolished and the budgeted \$9,820 supplement plus associated fringe benefits will be moved to the Contract Labor line in order for ARC to reimburse UGA quarterly per the MOU.

**Alternatives:** Do not approve the MOU

**Recommendation:** Approve the MOU and associated budget realignment and allow future MOUs to continue for this contract labor position.



**UNIVERSITY OF GEORGIA**  
**EXTENSION**

**Northeast District Extension**

1225 S. Lumpkin Street

Athens, GA 30602

Phone: 706-542-9171

Email: [jkempf80@uga.edu](mailto:jkempf80@uga.edu)

TO: CEC Campbell Vaughn  
County Extension Coordinator

FROM: Denise Everson  
NE District Extension Director

RE: FY2026 Annual Financial Agreement Budget

It is time to review the county budget for the contract period of: July 1, 2025 - June 30, 2026.

The County Memo will need to be printed on county letterhead. Both the Memo and the Budget should be reviewed and signed by the appropriate official(s).

Remember, per the MOU, any COLA given to county employees should also be applied to Extension employees. If there are salary increases, please complete the Salary Increase Form and return it with this Agreement. If any information in this document is incorrect, please ask for a revision. Please sign, date, and return documents to the District office.

Thank you,  
Jennifer M. Kempf  
Northeast District Business Manager

*Commit to Georgia | [give.uga.edu](http://give.uga.edu)*

*An Equal Opportunity. Affirmative Action. Veteran. Disability Institution*



**UNIVERSITY OF GEORGIA**  
**EXTENSION**

Richmond County Extension Office  
602 Greene Street  
Augusta, Georgia 30901  
TEL 706-821.2350 | FAX 706-821-2584  
uge3245@uga.edu  
www.ugaextension.org/richmond

Date: April 17, 2025

To: Denise Everson  
Northeast District Extension Director

From: Mayor Garnett Johnson  
Chairman  
Richmond County  
Board of Commissioners

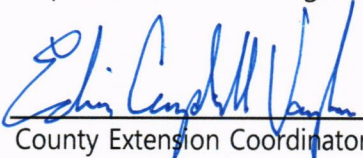
RE: Annual Financial Agreement Budget

It is our intent to renew/amend the Annual Financial Agreement with the Board of Regents of the University System of Georgia on behalf of the University of Georgia Cooperative Extension Service.

The attached Budget is for: Salary, SS/Med, and retirement.  
Budget is for the period: July 1, 2025 - June 30, 2026.  
The University will bill: Quarterly for Actual Expenses

According to the governing Memorandum of Understanding (MOU), this Annual Financial Agreement sets forth the County's contributions toward the compensation of County Extension Personnel for the period stated above, and only the benefits listed. All other benefits will be charged to the State.

For administrative purposes, the compensation of personnel listed in this Agreement will come directly from UGA Extension, with UGA invoicing the County for the County's proportionate share. The County requests that final billing be sent within 60 days of contract end date.

  
County Extension Coordinator      5/2/25      Date

\_\_\_\_\_  
District Extension Director      Date

\_\_\_\_\_  
County Representative      Date

\_\_\_\_\_  
Associate Dean for Extension, CES      Date

\_\_\_\_\_  
Other (if necessary)

\_\_\_\_\_  
Other (if necessary)



**Richmond County**  
Board of Commissioners  
July 1, 2025 - June 30, 2026

\* Per the MOU, any COLA given to county employees should also be given to Extension Employees

POSITION		BUDGET PERIOD		Salary	FICA (7.65%)		OTHER FRINGE				TOTAL BUDGET
Select	Name	Current	July 1 - June 30		OASDI (6.2%)	HI (1.45%)	RETIREMENT	Travel	Operating	Other*	
4-H -	Agent	Donita Legoas	\$20,000.00	\$20,000.00	\$20,000.00	\$ 1,240.00	\$ 290.00	TRS \$ 4,382.00			\$ 25,912.00
FACS -	Agent	Kimberly Howell	\$9,824.00	\$9,824.00	\$9,824.00	\$ 609.09	\$ 142.45	ERS \$ 3,046.42			\$ 13,621.96
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
TOTALS		\$29,824.00	\$29,824.00	\$29,824.00	\$1,849.09	\$432.45	\$7,428.42	\$0.00	\$0.00	\$0.00	\$39,533.96

**BILL TO THE FOLLOWING NAME AND ADDRESS**

City of Augusta Accounting Department  
535 Telfair Street, Suite 800  
Augusta, GA 30901

**FISCAL CONTACT INFORMATION**

Name	Pamela Barrett
Email	<a href="mailto:pgbarrett@augustaga.gov">pgbarrett@augustaga.gov</a>
Phone	<a href="tel:706-821-2334">706-821-2334</a>

APPROVED BY:

County Official <span style="float: right;">Date</span>

District Extension Director <span style="float: right;">Date</span>

**For District Use:**

☐ Spreadsheet update
 ☐ Team Dynamix Update
 ☐ Budgeted in Financials
 ☐ Combo Code [HLO]
 ☐ Position Funding Completed



**UNIVERSITY OF GEORGIA**  
**EXTENSION**

Richmond County Extension Office  
602 Greene Street  
Augusta, Georgia 30901  
TEL 706-821.2350 | FAX 706-821-2584  
uge3245@uga.edu  
www.ugaextension.org/richmond

Date: April 17, 2025

To: Denise Everson  
Northeast District Extension Director

From: Mayor Garnett Johnson  
Chairman  
Richmond County  
Board of Commissioners

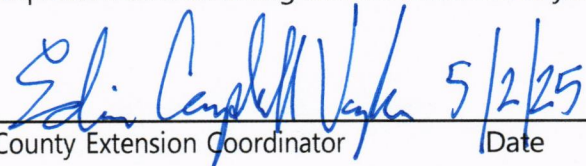
RE: Annual Financial Agreement Budget

It is our intent to renew/amend the Annual Financial Agreement with the Board of Regents of the University System of Georgia on behalf of the University of Georgia Cooperative Extension Service.

The attached Budget is for: Salary, SS/Med, and retirement.  
Budget is for the period: July 1, 2025 - June 30, 2026.  
The University will bill: Quarterly for Actual Expenses

According to the governing Memorandum of Understanding (MOU), this Annual Financial Agreement sets forth the County's contributions toward the compensation of County Extension Personnel for the period stated above, and only the benefits listed. All other benefits will be charged to the State.

For administrative purposes, the compensation of personnel listed in this Agreement will come directly from UGA Extension, with UGA invoicing the County for the County's proportionate share. The County requests that final billing be sent within 60 days of contract end date.

  
County Extension Coordinator Date 5/2/25

\_\_\_\_\_  
District Extension Director Date

\_\_\_\_\_  
County Representative Date

\_\_\_\_\_  
Associate Dean for Extension, CES Date

\_\_\_\_\_  
Other (if necessary)

\_\_\_\_\_  
Other (if necessary)



**Richmond County**  
Board of Commissioners  
July 1, 2025 - June 30, 2026

\* Per the MOU, any COLA given to county employees should also be given to Extension Employees

POSITION			BUDGET PERIOD		Salary	FICA (7.65%)		OTHER FRINGE					TOTAL BUDGET
Select		Name	Current	July 1 - June 30		OASDI (6.2%)	HI (1.45%)	RETIREMENT		Travel	Operating	Other*	
4-H -	Agent	Donita Legoas	\$20,000.00	\$20,000.00	\$20,000.00	\$ 1,240.00	\$ 290.00	TRS	\$ 4,382.00				\$ 25,912.00
FACS -	Agent	Kimberly Howell	\$9,824.00	\$9,824.00	\$9,824.00	\$ 609.09	\$ 142.45	ERS	\$ 3,046.42				\$ 13,621.96
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
TOTALS			\$29,824.00	\$29,824.00	\$29,824.00	\$1,849.09	\$432.45		\$7,428.42	\$0.00	\$0.00	\$0.00	\$39,533.96

**BILL TO THE FOLLOWING NAME AND ADDRESS**

City of Augusta Accounting Department  
535 Telfair Street, Suite 800  
Augusta, GA 30901

**FISCAL CONTACT INFORMATION**

Name	Pamela Barrett
Email	<a href="mailto:pgbarrett@augustaga.gov">pgbarrett@augustaga.gov</a>
Phone	706-821-2334

APPROVED BY:

County Official <span style="float: right;">Date</span>

District Extension Director <span style="float: right;">Date</span>

**For District Use:**

☐ Spreadsheet update
 ☐ Team Dynamix Update
 ☐ Budgeted in Financials
 ☐ Combo Code [HLO]
 ☐ Position Funding Completed





UNIVERSITY OF GEORGIA  
**EXTENSION**

Richmond County Extension Office  
501 Greene Street Suite 100  
Augusta, Georgia 30901  
TEL 706-821.2350 | FAX 706-821-2584  
uge3245@uga.edu  
www.ugaextension.org/richmond

5/27/25

Dear Rachel,

UGA Richmond County Family and Consumer Science Agent Kimberly Howell was promoted to her current position as of December 1<sup>st</sup> of 2024. The Augusta-Richmond County Payroll department thought that they could continue contributing to Ms. Howell's Employee Retirement Plan (ERS) that she has been enrolled in for many years through the State of Georgia and UGA.

After researching the feasibility of ARC paying into ERS, UGA Extension and ARC Finance with the blessing of ARC Payroll believe that it would be best if Ms. Howell would move to contract employee status with the City of Augusta to solve the issue of employee retirement contributions. There will be no difference in money being used against UGA Extension's budget to switch Ms. Howell to contract labor, just an accounting change. There will also be no difference in Ms. Howell's job description and programming with this change.

Will you please add this as a commission agenda item so this contract labor can begin July 1, 2025.

Sincerely,

Campbell Vaughn

Augusta - Richmond County Department Director for Extension



## Finance Committee

June 10, 2025

### Minutes

---

<b>Department:</b>	N/A
<b>Presenter:</b>	N/A
<b>Caption:</b>	Motion to approve the minutes of the May 27, 2025 Finance Committee Meeting.
<b>Background:</b>	N/A
<b>Analysis:</b>	N/A
<b>Financial Impact:</b>	N/A
<b>Alternatives:</b>	N/A
<b>Recommendation:</b>	N/A
<b>Funds are available in the following accounts:</b>	N/A
<b><u>REVIEWED AND APPROVED BY:</u></b>	N/A