

**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.