



10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

July 2013

Updates to Plans of Work and Budgets

It is very important for conservation district supervisors to be aware of the current status of the district's plan of work and budget. These two documents should be updated throughout the year to make sure that they meet the current activities of the board.

Plan of Work:

- Why should the district update the plan of work? Like all plans, a district's plan of work is not written in stone. As the year goes on, your district might hear of new programs or alter its priorities. It's important that your plan reflect your current needs and priorities.
- Check at least quarterly to make sure that each of your committees and/or work groups is accomplishing what is supposed to be accomplished.
- Make sure that the programs and projects that are accomplished are helping the district follow the Long Range Plan.
- This update can be done by each committee or by the whole board.
- Updates do not, by law, have to be sent to Fiscal Court or the Division of Conservation. Any updates undertaken are for the board's purposes only.



Budgets:

- Why should we update our budget? Just like your household budget, not all incomes and expenses can be foreseen. Legally, the board has to update their budget for these unforeseen dollars because according to KRS 65.065 no money can be expended until that money has been budgeted.
- Budgets should be updated at least quarterly but can be updated more often.
- Budgets should include ALL money that is available to the board, not just the money in the general checking account. This means that CDs, cost share accounts, savings accounts, etc. should be included in the “amount available.”

CARRY-OVER:

- The district will not know the exact amount of carry-over that’s available as of July 1, so that amount will need to be updated during the first budgetary update of the fiscal year.

INCOME:

- When the district makes their budget each spring, it cannot be certain of all of the district’s income streams. The incomes that you might not be certain of include, but are not limited to, direct aid, state cost share, CAIP, equipment loans, etc.
- Since no money can be spent until it has been budgeted, this means that the district cannot pay landowners their cost share payments or pay landlords their rent payment or pay equipment companies their loan payments until after that money is included on an approved budget.

EXPENSES:

- Expenses can increase and decrease throughout the year as well. As the district makes decisions that affect the budgeted expenditures, the budget should be updated to reflect these changes.
- As the board approves expenditures each month, it should make sure that those amounts are budgeted. This includes new items as well as changes to current items. If the board gives an employee a raise, or decides to give another scholarship, or purchases extra educational materials, those extra funds must be included in the budget.

AFTER UPDATES:

- Whenever changes have been made to the budget, an updated budget must be sent to the Division of Conservation. Any changes to the budget should be marked to draw attention.
- The process for sending budgetary updates will likely change next year when House Bill 1 goes into effect. When the new regulations are promulgated, your field representative will update you on the changes.