



10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

JANUARY 2018

CREATING AND AMENDING AN ANNUAL BUDGET

Conservation districts are a subdivision of state government and are required to file a budget with the fiscal court no later than thirty days before the new fiscal year begins (July 1st). The Division of Conservation requires all budgets to be submitted by April 1st of each year.

KRS 65A.080 states “The governing body of each special purpose governmental entity shall annually adopt a budget conforming with the requirements established under KRS 65A.020 prior to the start of the fiscal year to which the budget applies.....No moneys shall be expended from any source except as provided in the originally adopted or subsequently amended budget.”

What items are needed to prepare a good working budget:

- A budget committee
- A good estimate of your July 1 carryover funds
- Prior year Annual Financial Report
- Copy of the Annual Plan of Work
- Current Budget with amendments

Conservation districts and watershed conservancy districts will be required to utilize the new standard budget form created by the Division of Conservation for Fiscal Year 2019 (July 1, 2018 - June 30, 2019). See attached budget form.



Some things to pay attention to when preparing the 2018 -2019 budget:

1. Money received from all taxes collected and money received from the fiscal court general fund and will be categorized under different revenue codes.
2. No categories can be added to the new standard budget form except under revenue code R50100 EQUIPMENT RENTAL. There are codes in place for 5 pieces of equipment. If additional codes are needed for other pieces of equipment you must begin with code R50160 for the 6th piece, then R50170 for the 7th piece and so on.
3. When budgeting personnel expenditures-Federal tax, Social Security and Medicare will all be included under E10120 FEDERAL TAXES.
4. All per diem will be categorized under E10200 PER DIEM. We will no longer separate the regular, special and incentive per diem.
5. E20220 TREES AND TREE BAGS is only for trees and tree bags. All other education and promotion expenses will be under E20310 EDUCATION AND PROMOTION.
6. There are 5 signature lines on this form. The first line is for the Treasurer's signature once the budget has been approved by the board. The additional 4 lines are for the Treasure's signature for the corresponding quarter's amendment(s) and/or review.

Special Purpose Governmental Entities (SPGEs) such as conservation districts and watershed conservancy districts are not required to publish the Annual Budget in the local newspaper, however all SPGEs are required to disclose the budget on the Department for Local Government (DLG) website by July 15th each year.

KRS 65A.080 states the information that is to be published, "In lieu of the publication requirements of KRS 424.220, but in compliance with other applicable provisions of KRS Chapter 424, each special purpose governmental entity shall, within sixty (60) days after the close of each fiscal year, publish the location where the adopted budget, financial statements, and most recent audit or attestation engagement reports may be examined by the public."

Questions:

When is your budget due in to the Division of Conservation?

What is the minimum number of days before July 1st that you can file your budget with the fiscal court?

**ANNUAL BUDGET
YOUR COUNTY CONSERVATION DISTRICT
JULY 1, 2017-JUNE 30, 2018**

BALANCE BROUGHT FORWARD JULY 1, 2017

\$0.00

RECEIPTS

R10000 TAXES		\$0.00
R10100 MILLAGE TAX	\$0.00	
R10200 DELINQUENT TAX	\$0.00	
R10300 FRANCHISE TAX	\$0.00	
R10400 MINERAL TAX	\$0.00	
R10500 TELECOMMUNICATIONS TAX	\$0.00	
R10600 SAND AND GRAVEL TAX	\$0.00	
R10700 SALES TAX	\$0.00	
R20000 PERMITS AND LICENSES		\$0.00
R30000 PAYMENTS IN LIEU OF TAXES		\$0.00
R40000 INTERGOVERNMENTAL REVENUES		\$0.00
R40100 FISCAL COURT	\$0.00	
R40110 GENERAL FUNDS	\$0.00	
R40120 DEAD ANIMAL	\$0.00	
R40130 OTHER	\$0.00	
R40200 CITY	\$0.00	
R40300 STATE	\$0.00	
R40310 DIRECT AID	\$0.00	
R40320 STATE COST SHARE	\$0.00	
R40330 ENVIRONMENTAL GRANT	\$0.00	
R40340 GOAP	\$0.00	
R40341 CAIP LANDOWNER FUNDS	\$0.00	
R40342 ADMINISTRATIVE	\$0.00	
R40343 SHARED USE	\$0.00	
R40344 DEAD ANIMAL REMOVAL	\$0.00	
R40350 EQUIPMENT LOAN	\$0.00	
R40360 319 GRANTS	\$0.00	
R40361 PROGRAM FUNDING	\$0.00	
R40362 ADMINISTRATIVE	\$0.00	
R40400 FEDERAL	\$0.00	
R40410 EMPLOYEE PARTNERSHIP PROGRAMS	\$0.00	
R40420 NACD GRANTS	\$0.00	
R40430 PRIDE	\$0.00	
R40440 WATERSHED FUNDS	\$0.00	
R50000 CHARGES FOR SERVICES		\$0.00
R50100 EQUIPMENT RENTAL	\$0.00	
R50110 EQUIPMENT #1	\$0.00	
R50120 EQUIPMENT #2	\$0.00	
R50130 EQUIPMENT #3	\$0.00	
R50140 EQUIPMENT #4	\$0.00	
R50150 EQUIPMENT #5	\$0.00	
R50200 INFRASTRUCTURE RENTAL	\$0.00	
R50300 DISTRICT SALES	\$0.00	
R60000 OTHER REVENUES		\$0.00
R60100 REIMBURSEMENTS	\$0.00	
R60200 SURPLUS PROPERTY	\$0.00	
R60300 EQUIPMENT LOAN CONTRACTOR PAYMENTS	\$0.00	
R60310 PRINCIPAL	\$0.00	
R60320 INTEREST	\$0.00	
R60330 FEES	\$0.00	
R60400 GRANTS FROM PARTNERS	\$0.00	
R60500 INVESTMENT INCOME	\$0.00	
R60600 OTHER REVENUES	\$0.00	
R70000 INTEREST EARNED		\$0.00
R70100 BANK ACCOUNT	\$0.00	
R70110 CHECKING	\$0.00	
R70120 SAVINGS	\$0.00	
R70130 MONEY MARKET	\$0.00	
R70200 CERTIFICATES OF DEPOSIT	\$0.00	

TOTAL RECEIPTS

\$0.00

TOTAL AVAILABLE

\$0.00

EXPENDITURES

E10000 PERSONNEL		\$0.00
E10100 SALARIES AND WAGES		\$0.00
E10110 NET SALARY	\$0.00	
E10120 FEDERAL TAXES	\$0.00	
E10130 STATE TAXES	\$0.00	
E10140 OTHER TAXES	\$0.00	
E10200 PER DIEM		\$0.00
E10300 HEALTH INSURANCE		\$0.00
E10400 WORKERS COMP		\$0.00
E10500 UNEMPLOYMENT		\$0.00
E10600 RETIREMENT		\$0.00
E10700 OTHER		\$0.00
E20000 OPERATING EXPENSE		\$0.00
E20100 CONTRACTED SERVICES		\$0.00
E20110 ADVERTISING AND PRINTING	\$0.00	
E20120 PROFESSIONAL SERVICES	\$0.00	
E20130 MAINTENANCE AND REPAIRS	\$0.00	
E20140 UTILITIES	\$0.00	
E20150 RENTS AND LEASES	\$0.00	
E20160 INSURANCE AND BONDS	\$0.00	
E20170 SHARED EMPLOYEE PAYMENTS	\$0.00	
E20180 OTHER CONTRACT EMPLOYEES/ENTITIES	\$0.00	
E20200 MATERIALS AND SUPPLIES		\$0.00
E20210 OFFICE SUPPLIES	\$0.00	
E20220 TREES AND TREE BAGS	\$0.00	
E20300 OTHER OPERATING EXPENSE		\$0.00
E20310 EDUCATION AND PROMOTION	\$0.00	
E20320 FEES	\$0.00	
E20330 WATERSHED MAINTENANCE AND OPERATION	\$0.00	
E30000 OPERATING EXPENSE		\$0.00
E30100 DUES AND SUBSCRIPTIONS		\$0.00
E30200 TRAVEL AND TRAINING		\$0.00
E30300 GRANTS AND DONATIONS		\$0.00
E30400 PROGRAMS		\$0.00
E30410 STATE COST SHARE	\$0.00	
E30420 CAIP	\$0.00	
E30430 LOCAL COST SHARE	\$0.00	
E30440 ENVIRONMENTAL GRANTS	\$0.00	
E30450 319 ADMINISTRATION	\$0.00	
E30460 OTHER/SPECIAL PROJECTS	\$0.00	
E30500 INVESTMENT LOSS		\$0.00
E40000 CAPITAL OUTLAY		\$0.00
E40100 LAND		\$0.00
E40200 LAND IMPROVEMENT		\$0.00
E40300 BUILDING CONSTRUCTION		\$0.00
E40400 BUILDING IMPROVEMENT		\$0.00
E40500 FURNITURE AND FIXES		\$0.00
E40600 EQUIPMENT		\$0.00
E40700 VEHICLES		\$0.00
E50000 DEBT SERVICE		\$0.00
E50100 SHORT TERM DEBT PRINCIPAL		\$0.00
E50200 SHORT TERM DEBT INTEREST		\$0.00
E50300 LOAN PRINCIPAL TO OTHER GOVERNMENTS		\$0.00
E50400 LOAN INTEREST TO OTHER GOVERNMENTS		\$0.00

TOTAL EXPENDITURES

\$0.00

BALANCE ON HAND AS OF JUNE 30, 2018

\$0.00

I CERTIFY THAT THIS BUDGET HAS BEEN CONSIDERED AND APPROVED BY THE YOUR COUNTY CONSERVATION DISTRICT.

CONSERVATION DISTRICT TREASURER

DATE

CONSIDERED AND/OR UPDATED FIRST QUARTER (JULY-SEPTEMBER)

CONSERVATION DISTRICT TREASURER

DATE

CONSIDERED AND/OR UPDATED FIRST QUARTER (OCTOBER-DECEMBER)

CONSERVATION DISTRICT TREASURER

DATE

CONSIDERED AND/OR UPDATED FIRST QUARTER (JANUARY-MARCH)

CONSERVATION DISTRICT TREASURER

DATE

CONSIDERED AND/OR UPDATED FIRST QUARTER (APRIL-JUNE)

CONSERVATION DISTRICT TREASURER

DATE