

## Boone County Conservation District

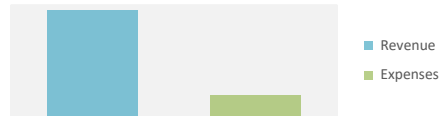
**Budget 2018-2019**

Last revised by Budget Committee 01/10/19

### Budget Overview

#### Balance

Revenue	\$	1,025,969.98
Expenses	\$	411,659.53
<b>Difference</b>	<b>\$</b>	<b>(614,310.45)</b>



\*EJ Property Funds

#### Revenue

Income	\$	283,202.08
Extra		
<b>Total</b>		

#### Expenses

ACTUAL      Spent so far      \$      **189,434.42**

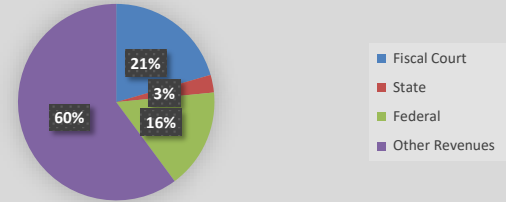
#### PROJECTED

<i>Fiscal Court</i>	\$	210,600.00
<i>State</i>	\$	29,774.73
<i>Federal</i>	\$	168,616.50
<i>Other Revenues</i>	\$	616,978.75
<b>Total</b>	<b>\$</b>	<b>1,025,969.98</b>

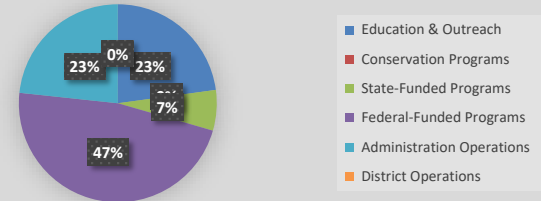
#### PROJECTED

<i>Education &amp; Outreach</i>	\$	61,480.00
<i>Conservation Programs</i>	#REF!	
<i>State-Funded Programs</i>	\$	17,827.54
<i>Federal-Funded Programs</i>	\$	127,113.72
<i>Administration Operations</i>	\$	62,735.07
<i>District Operations</i>	#REF!	
<b>Total</b>	<b>\$</b>	<b>411,659.53</b>

#### Revenue



#### Expenses



*Education Outreach:* Includes Conservation Education Specialist salary & Education/Outreach Programs.  
*Conservation Programs:* Includes Watershed Project Manager salary, Equipment, Special Projects, Capital Outlay, & GIS Partnership.  
*State-Funded Programs:* Includes State Cost Share & Environmental Grants.  
*Federal-Funded Programs:* Includes NRCS NWQI Program, ORBFHP Grants, & 319(h) Grants.  
*Administration Operations:* Includes District Administrative Secretary salary, Office Operations, Per Diem for Supervisors, & Travel/Training.  
*District Operations:* Includes Health Insurance, Workers Compensation, Unemployment, Retirement, Professional Services utilized, Insurance/Bonds, any Fees, & Dues/Subscriptions.  
**\*Anything not funded by State or Federal is funded via Boone County Fiscal Court.**

## Revenue

*Balance brought forward July 1st, 2018*

<b>R40000 - Intergovernmental Revenues</b>		\$	<u>408,991.23</u>
<b>R40100 - Fiscal Court</b>			\$ <b>210,600.00</b>
R40110 - General Funds		\$ 210,600.00	
<b>R40300 - State</b>			\$ <b>29,774.73</b>
R40310 - Direct Aid		\$ 11,947.19	
R40320 - State Cost Share		\$ -	
R40330 - Environmental Grant		\$ 17,827.54	
<i>Use of Technology</i>		\$ 3,770.00	
<i>Heavy Material Removal</i>		\$ 14,057.54	
R40360 - 319(h) Grants (Funded via Federal)			\$ <b>140,570.50</b>
R40361 - Program Funding		\$ 135,373.12	
<i>Gunpowder Creek Watershed Initiative</i>		\$ 135,373.12	
R40362 - Administrative		\$ 5,197.38	
<i>Gunpowder Creek Personnel Funds - Mark Jacobs</i>		\$ 5,197.38	
<b>R40400 - Federal</b>			\$ <b>28,046.00</b>
R40410 - Employee Partnership Programs		\$ 28,046.00	
<i>NRCS NWQI Contractor</i>		\$ 28,046.00	
<i>USFW - ORBFHP</i>		\$ -	
<b>R50000 - Charges for Services</b>			\$ <b>382.50</b>
<b>R50100 - Equipment Rental</b>			\$ <b>382.50</b>
R50110 - Seeder		\$ 282.50	
R50120 - Tree Planter		\$ 100.00	
<b>R60000 - Other Revenues</b>			\$ <b>616,525.09</b>
<b>R60100 - Reimbursements</b>			\$ <b>3,048.00</b>
<i>Field Days (Conservation Kids Camp)</i>		\$ 3,000.00	
<i>Unemployment Insurance Refund (KACo)</i>		\$ -	
<i>Voided Checks</i>		\$ -	
<i>Other</i>		\$ 48.00	
<b>R60400 - Grants from Partners</b>			
<b>R60600 - Other Revenues</b>			\$ <b>613,477.09</b>
<i>Donations</i>		\$ 100.00	
<i>Earl Jones Land Donation Funds</i>		\$ 613,377.09	
<b>R70000 - Interest Earned</b>			\$ <b>71.16</b>
<b>R70100 - Bank Account</b>			\$ <b>71.16</b>
R70110 - Checking		\$ 71.16	
<i>Heritage General Fund</i>		\$ 71.16	
R70120 - Savings		\$ -	
R70130 - Money Market		\$ -	
R70200 - Certificates of Deposit		\$ -	
<b>*Restricted funds.</b>			
<b>*Federal funds.</b>			
<b>*Savings.</b>			
<b>TOTAL</b>			<b>\$ 1,025,969.98</b>

Expenses

E10000 - Personnel

E10100 - Salaries & Wages

E10110 - Gross Salary (Including state/other taxes\*)

Watershed Project Manager - Mark Jacobs  
Conservation Education Specialist - Susan Brown  
District Administrative Secretary - Megan Clere

\$ 57,220.63 \*with 3% raise  
\$ 32,880.00  
\$ 32,760.00

\$ 122,860.63

\$ 199,385.15

E10120 - Federal Taxes - 7.65% of gross salaries

Staff

\$ 9,500.00

\$ 10,574.54

Supervisors

\$ 1,074.54

E10130 - State Taxes

Staff

\$ 2,500.00

\$ 2,500.00

Supervisors

\$ -

E10140 - Other Taxes

Staff

\$ 401.88

\$ 401.88

Supervisors

\$ -

E10200 - Per Diem

Regular

\$ 5,480.00

\$ 8,480.00

Special

\$ 3,000.00 \*

E10300 - Health Insurance (Boone County Fiscal Court)

Coverage - Mark Jacobs  
Flexible Spending - Mark Jacobs  
Coverage - Susan Brown  
Flexible Spending - Susan Brown  
Dental

\$ 8,316.00  
\$ -  
\$ 3,950.10  
\$ -  
\$ 576.00

\$ 12,842.10

E10400 - Workers Comp (KACo)

Coverage - Mark Jacobs  
Coverage - Susan Brown  
Coverage - Megan Clere  
Payroll Audit

\$ 489.00  
\$ 489.00  
\$ 489.00  
\$ 508.00

\$ 1,875.00

\*payroll audit lump sum

E10600 - Unemployment (KACo)

Coverage - Mark Jacobs  
Coverage - Susan Brown  
Coverage - Megan Clere

\$ 666.67  
\$ 666.67  
\$ 666.66

\$ 2,751.00

lump sum

E10600 - Retirement (Kentucky Deferred Compensation/Nationwide)

Coverage - Mark Jacobs  
Coverage - Susan Brown  
Coverage - Megan Clere

\$ 2,333.34  
\$ 2,333.33 \*  
\$ 2,333.33 \*

\$ 7,000.00

lump sum

E10700 - Other

Vacation Separation Payable

\$ 30,000.00

plus 3% every year unless there is a major event

\$ 30,000.00

E20000 - Operating Expense

E20100 - Contracted Services

E20110 - Advertising & Printing

Advertising/Printing

\$ 150.00

\$ 200.00

Legal Notices

\$ 50.00

E20120 - Professional Services

Accounting - BBTS, PLLC

\$ 8,000.00

\$ 8,000.00

E20130 - Maintenance & Repairs

Waltz Business Solutions

\$ 750.00

\$ 750.00

E20140 - Utilities

Cincinnati Bell

\$ 1,096.08

\$ 3,261.55

GoDaddy

\$ 1,163.47

Adobe

\$ 382.00

Canva

\$ 120.00

JotForm

\$ 114.00

Other Software

\$ 386.00

E20150 - Rents & Leases

\$ -

E20160 - Insurance & Bonds

KACo

\$ -

\$ 3,000.00

Roeding Insurance (Bonding)

\$ 1,400.00

Liability

\$ 1,600.00

E20180 - Other Contract Employees/Entities

NRCS NWQ Contractor  
Personnel - J.T. McMullen  
Administrative Expenses

\$ 27,658.82  
\$ 387.18

\$ 28,046.00

E20200 - Materials & Supplies

E20210 - Office Supplies

Postage/Shipping

\$ 283.52

\$ 4,283.52

Regular Office Supplies

\$ 1,000.00

Equipment & Furniture

\$ 2,000.00

Crew Clothing

\$ 1,000.00

E20220 - Trees & Tree Bags

\$ -

E20300 - Other Operating Expense

E20310 - Education & Promotion

Newsletters & Advertising  
K-12 Programs & Supplies  
Displays, Tabling Registration Fees, & Brochures  
Boone County Fair

\$ 4,800.00  
\$ 1,500.00  
\$ 1,500.00  
\$ 500.00

\$ 29,100.00

Public Programs

Field Days

\$ 500.00

Trainings

\$ 250.00

Workshops

\$ 250.00

Family Programs

\$ 500.00

Scholarships

\$ 2,000.00

Educational Grants

\$ 2,000.00

Conservation Kids Camp 2019

\$ 5,000.00

Conservation Kids Camp 2018

\$ 5,000.00

Special Projects

\$ 1,500.00

\*special events move here

NKU Internship

\$ 500.00

Summer Internship

\$ 1,800.00

other half paid next FY

Miscellaneous

\$ 1,000.00

E20320 - Fees

Bank Fees (Quickbooks)

\$ 250.00

\$ 500.00

SPGE Fees

\$ 250.00

E30000 - Administration

E30100 - Dues & Subscriptions

NACD Dues

\$ 250.00

\$ 3,950.00

KACD Dues

\$ 350.00

KACDE Dues

\$ 25.00

\*taken out Friends of Big Bone

ORBCRE

\$ 125.00

\*taken out Nky Chamber

Boone County GIS Partnership

\$ 3,000.00

Newspapers

\$ 100.00

Other Dues

\$ 100.00

E30200 - Travel & Training

Staff

\$ 3,000.00

\$ 5,000.00

Supervisors

\$ 2,000.00

E30300 - Grants & Donations

USFW - ORBFHP

\$ -

\$ -

E30400 - Programs

E30410 - State Cost Share

\$ -

E30440 - Environmental Grants

Use of Technology

\$ 3,770.00

\$ 17,827.54

Heavy Material Removal

\$ 14,057.54

E30450 - 319(h) Administration

Gunpowder Creek Watershed

\$ 99,067.72

\$ 99,067.72

(\$5,197.38 that is already added in personnel)

E30460 - Other/Special Projects

Farm Tour

\$ 500.00

\$ 500.00

E40000 - Capital Outlay

E40100 - Land

\$ -

E40200 - Land Improvement

\$ -

E40300 - Building Construction

\$ -

E40400 - Building Improvement

\$ -

E40500 - Furniture & Fixes

\$ -

E40600 - Equipment

Maintenance

\$ 350.00

\$ 550.00

Field Equipment

\$ 200.00

\*moved

E40700 - Vehicles

BCCDKY Truck

\$ 362.11

\$ 8,738.05

Equipment

\$ 6,755.94

Maintenance

\$ -

Gas

\$ 1,620.00

\*Restricted funds.

\*Federal funds.

\*Savings.

TOTAL \$ 411,659.53