

## Boone County Conservation District

**Budget 2018-2019**

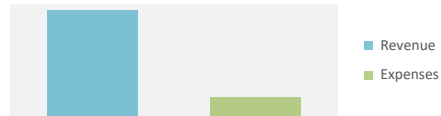
Last revised by Budget Committee 01/10/19

### Budget Overview

#### Balance

Revenue	\$ 1,041,990.39
Expenses	\$ 404,270.52
<b>Difference</b>	<b>\$ (637,719.87)</b>

\*EJ Property Funds



#### Revenue

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

#### Expenses

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

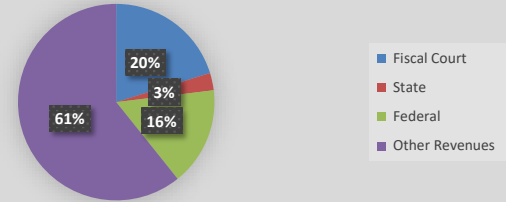
#### PROJECTED

<i>Fiscal Court</i>	\$ 210,600.00
<i>State</i>	\$ 29,774.73
<i>Federal</i>	\$ 168,616.50
<i>Other Revenues</i>	\$ 632,999.16
<b>Total</b>	<b>\$ 1,041,990.39</b>

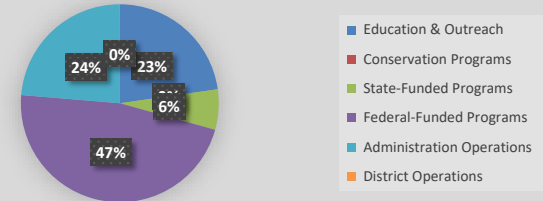
#### PROJECTED

<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>	\$ 64,011.62
<i>District Operations</i>	#REF!
<b>Total</b>	<b>\$ 404,270.52</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*

	Subaccount	Parent Account	Main Account	TOTAL
<b>R40000 - Intergovernmental Revenues</b>				\$ 408,991.23
<b>R40100 - Fiscal Court</b>			\$ 210,600.00	
R40110 - General Funds		\$ 210,600.00		
<b>R40300 - State</b>			\$ 29,774.73	
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)			\$ 140,570.50	
R40361 - Program Funding	\$ 135,373.12	\$ 135,373.12		
<i>Gunpowder Creek Watershed Initiative</i>				
R40362 - Administrative	\$ 5,197.38	\$ 5,197.38		
<i>Gunpowder Creek Personnel Funds - Mark Jacobs</i>				
<b>R40400 - Federal</b>			\$ 28,046.00	
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>				\$ 382.50
<b>R50100 - Equipment Rental</b>			\$ 382.50	
R50110 - Seeder		\$ 282.50		
R50120 - Tree Planter		\$ 100.00		
<b>R60000 - Other Revenues</b>				\$ 616,694.79
<b>R60100 - Reimbursements</b>			\$ 3,217.70	
<i>Field Days (Conservation Kids Camp)</i>	\$ 3,000.00			
<i>Unemployment Insurance Refund (KACo)</i>	\$ -			
<i>Voided Checks</i>	\$ -			
<i>Other</i>	\$ 217.70			
<b>R60400 - Grants from Partners</b>				
<b>R60600 - Other Revenues</b>			\$ 613,477.09	
<i>Donations</i>	\$ 100.00			
<i>Earl Jones Land Donation Funds</i>	\$ 613,377.09			
<b>R70000 - Interest Earned</b>				\$ 15,921.87
<b>R70100 - Bank Account</b>			\$ 15,921.87	
R70110 - Checking		\$ 121.87		
<i>Heritage General Fund</i>	\$ 81.87			
<i>BB&amp;T Public Funds</i>	\$ 40.00			
R70130 - Money Market (1.25% interest)		\$ 1,560.91		
R70200 - Certificates of Deposit			\$ 15,800.00	
<i>One-Year CD</i>	\$ 4,900.00			
<i>Two-Year CD</i>	\$ 5,300.00			
<i>Three-Year CD</i>	\$ 5,600.00			
<b>*Restricted funds.</b>	<b>*Federal funds.</b>	<b>*Savings.</b>	<b>TOTAL \$</b>	<b>1,041,990.39</b>

Expenses

	Subaccount	Parent Account	Main Account	TOTAL
<b>E10000 - Personnel</b>				\$ 191,321.64
<b>E10100 - Salaries &amp; Wages</b>			\$ 136,616.42	
E10110 - Gross Salary (Including state/other taxes*)		\$ 125,640.00		
<i>Watershed Project Manager - Mark Jacobs</i>	\$ 60,000.00			
<i>Conservation Education Specialist - Susan Brown</i>	\$ 32,880.00			
<i>District Administrative Secretary - Megan Clere</i>	\$ 32,760.00			
E10120 - Federal Taxes - 7.65% of gross salaries		\$ 10,574.54		
<i>Staff</i>	\$ 9,500.00			
<i>Supervisors</i>	\$ 1,074.54			
E10130 - State Taxes		\$ -		
<i>Staff</i>	\$ -			
<i>Supervisors</i>	\$ -			
E10140 - Other Taxes		\$ 401.88		
<i>Staff</i>	\$ 401.88			
<i>Supervisors</i>	\$ -			
<b>E10200 - Per Diem</b>			\$ 8,980.00	
<i>Regular</i>	\$ 5,480.00			
<i>Special</i>	\$ 3,500.00			
<b>E10300 - Health Insurance (Boone County Fiscal Court)</b>			\$ 12,842.10	
<i>Coverage - Mark Jacobs</i>	\$ 8,316.00			
<i>Flexible Spending - Mark Jacobs</i>	\$ -			
<i>Coverage - Susan Brown</i>	\$ 3,950.10			
<i>Flexible Spending - Susan Brown</i>	\$ -			
<i>Dental</i>	\$ 576.00			
<b>E10400 - Workers Comp (KACo)</b>			\$ 1,975.00	*payroll audit
<i>Coverage - Mark Jacobs</i>	\$ 489.00			lump sum
<i>Coverage - Susan Brown</i>	\$ 489.00			
<i>Coverage - Megan Clere</i>	\$ 489.00			
<i>Payroll Audit</i>	\$ 508.00			
<b>E10500 - Unemployment (KACo)</b>			\$ 2,751.00	
<i>Coverage - Mark Jacobs</i>	\$ 666.67			lump sum
<i>Coverage - Susan Brown</i>	\$ 666.67			
<i>Coverage - Megan Clere</i>	\$ 666.66			
<b>E10600 - Retirement (Kentucky Deferred Compensation/Nationwide)</b>			\$ 936.49	
<i>Coverage - Mark Jacobs</i>	\$ -	waiting for Nationwide		lump sum
<i>Coverage - Susan Brown</i>	\$ -			
<i>Coverage - Megan Clere</i>	\$ -			
<b>E10700 - Other</b>			\$ 27,220.63	
<i>Vacation Separation Payable</i>	\$ 27,220.63	plus 3% every year unless there is a major event		
<b>E20000 - Operating Expense</b>			\$ 76,815.57	
<b>E20100 - Contracted Services</b>			\$ 76,815.57	
E20110 - Advertising & Printing		\$ 200.00		
<i>Advertising/Printing</i>	\$ 150.00			
<i>Legal Notices</i>	\$ 50.00			
E20120 - Professional Services		\$ 8,000.00		
<i>Accounting - BBTS, PLLC</i>	\$ 8,000.00			
E20130 - Maintenance & Repairs		\$ 1,200.00		
<i>Waltz Business Solutions</i>	\$ 1,200.00			
E20140 - Utilities		\$ 3,071.62		
<i>Cincinnati Bell</i>	\$ 1,096.08			
<i>GoDaddy</i>	\$ 1,359.54			
<i>Adobe</i>	\$ 382.00			
<i>Canva</i>	\$ 120.00			
<i>JotForm</i>	\$ 114.00			
<i>Additional Software</i>	\$ -			
E20150 - Rents & Leases		\$ -		
E20160 - Insurance & Bonds		\$ 2,897.95		
<i>KACo</i>	\$ -			
<i>Roeding Insurance (Bonding)</i>	\$ 1,297.95			
<i>Liability</i>	\$ 1,600.00			
E20180 - Other Contract Employees/Entities		\$ 28,046.00		
<i>NRCS NWQI Contractor</i>	\$ -			
<i>Personnel - J.T. McMullen</i>	\$ 27,658.82			
<i>Administrative Expenses</i>	\$ 387.18			
E20200 - Materials & Supplies		\$ 4,300.00		
E20210 - Office Supplies	\$ 4,300.00			
<i>Postage/Shipping</i>	\$ 300.00			
<i>Regular Office Supplies</i>	\$ 1,000.00			
<i>Equipment &amp; Furniture</i>	\$ 2,000.00			
<i>Crew Clothing</i>	\$ 1,000.00			
E20220 - Trees & Tree Bags	\$ -			
E20300 - Other Operating Expense		\$ 29,100.00		
E20310 - Education & Promotion		\$ 28,600.00		
<i>Newsletters &amp; Advertising</i>	\$ 4,800.00			
<i>K-12 Programs &amp; Supplies</i>	\$ 1,500.00			
<i>Displays, Tabling Registration Fees, &amp; Brochures</i>	\$ 1,500.00			
<i>Boone County Fair</i>	\$ 500.00			
<i>Public Programs</i>				
<i>Field Days</i>	\$ 500.00			
<i>Trainings</i>	\$ 250.00			
<i>Workshops</i>	\$ 250.00			
<i>Family Programs</i>	\$ 500.00			
<i>Scholarships</i>	\$ 2,000.00			
<i>Educational Grants</i>	\$ 2,000.00			
<i>Conservation Kids Camp 2019</i>	\$ 5,000.00			
<i>Conservation Kids Camp 2018</i>	\$ 5,000.00			
<i>Special Projects</i>	\$ 1,500.00	*special events move here		
<i>NKU Internship</i>	\$ 500.00			
<i>Summer Internship</i>	\$ 1,800.00	other half paid next FY		
<i>Miscellaneous</i>	\$ 1,000.00			
E20320 - Fees		\$ 500.00		
<i>Bank Fees (Quickbooks)</i>	\$ 250.00			
<i>SPGE Fees</i>	\$ 250.00			
<b>E30000 - Administration</b>			\$ 126,845.26	
<b>E30100 - Dues &amp; Subscriptions</b>			\$ 3,950.00	
<i>NACD Dues</i>	\$ 250.00			
<i>KACD Dues</i>	\$ 350.00			
<i>KACDE Dues</i>	\$ 25.00	*taken out Friends of Big Bone		
<i>ORBCRE</i>	\$ 125.00	*taken out Nky Chamber		
<i>Boone County GIS Partnership</i>	\$ 3,000.00			
<i>Newspapers</i>	\$ 100.00			
<i>Green Umbrella</i>	\$ 100.00			
<b>E30200 - Travel &amp; Training</b>			\$ 5,500.00	
<i>Staff</i>	\$ 3,500.00			
<i>Supervisors</i>	\$ 2,000.00			
<b>E30300 - Grants &amp; Donations</b>			\$ -	
<i>USFW - ORBFHP</i>	\$ -			
<b>E30400 - Programs</b>			\$ 117,395.26	
E30410 - State Cost Share		\$ -		
E30440 - Environmental Grants		\$ 17,827.54		
<i>Use of Technology</i>	\$ 3,770.00			
<i>Heavy Material Removal</i>	\$ 14,057.54			
E30450 - 319(h) Administration		\$ 99,067.72		
<i>Gunpowder Creek Watershed</i>	\$ 99,067.72	(-\$5,197.38 that is already added in personnel)		
E30460 - Other/Special Projects		\$ 500.00		
<i>Earl Jones Property Funds</i>	\$ 3,961.80			
<i>Farm Tour</i>	\$ 500.00			
<b>E40000 - Capital Outlay</b>			\$ 9,288.05	
E40100 - Land			\$ -	
E40200 - Land Improvement			\$ -	
E40300 - Building Construction			\$ -	
E40400 - Building Improvement			\$ -	
E40500 - Furniture & Fixes			\$ -	
E40600 - Equipment			\$ 550.00	
<i>Maintenance</i>	\$ 350.00			
<i>Field Equipment</i>	\$ 200.00	*moved		
<b>E40700 - Vehicles</b>			\$ 8,738.05	
<i>BCCDKY Truck</i>	\$ -			
<i>Equipment</i>	\$ 362.11			
<i>Maintenance</i>	\$ 6,755.94			
<i>Gas</i>	\$ 1,620.00			
<b>TOTAL</b>			\$ 404,270.52	

\*Restricted funds.

\*Federal funds.

\*Savings.

TOTAL \$ 404,270.52