



10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

DECEMBER 2011

District Budgets and Annual Plan of Work

It is essential for any well run business or government agency to develop a good, working budget to map out their needs for the year. You as conservation district supervisors have the fiscal responsibility to carry out the task and secure funding.

The purpose of an Annual Plan of Work is to keep the Conservation District focused on tasks and programs needed to address the natural resource concerns identified in the Long Range Plan. It also assists districts in budget preparations.

District Budget

Districts must create a budget according to KRS 65.065. Also according the statute:

- No money can be spent from a budget until it is filed with the fiscal court.
- If the budget isn't filed at least thirty days prior to the start of the district fiscal year, then the fiscal court will notify the county attorney who will then notify the board and proceed with any steps necessary to prevent the expenditure of funds.

How to Prepare a District Budget

- Districts should first prepare the Annual Plan of Work.
- Form a budget committee including district treasurer, as well as your field representative.
- The committee should review key records in preparing a budget including: previous years financial report, previous years budget and budget revisions, Quicken/QuickBooks transaction and itemized category reports for the current year, district's annual plan of work and long range plan.
- After review of the supporting documents, the budget committee must decide what funds are needed, what funds are attainable and what expenditures are necessary
- The board needs to ensure that the budget reflects the goals and objectives of their annual plan of work as well as their long range plan.
- Once the board has approved the budget, it will need to be sent the fiscal court and the Division of Conservation by no later than **April 1, 2012**. Budget should be presented to fiscal court to provide them an understanding of need and importance of funding.
- Budgets should be reviewed quarterly through out the year and revised as needed. All revisions to the budget should be sent to the Division of Conservation for proper filing procedures. Remember, the district's budget can continually change due to increased costs, additional funding and other matters that might take place during the fiscal year.



Annual Plan of Work

Form a workgroup

This group will develop the annual plan of work. The group should be made of diverse backgrounds and ideas. Examples of who could be in the work group include not only Board members but district employees, District Conservationist, and field representatives. Also, it can also be helpful to ask others such as Vocational Agriculture teachers, County Extension Service, fiscal court members, local farmers or other key community members to assist with the plan. This will not only assist with current programs that the district participates in but might add other events or partnerships that would help accomplish the district's objectives.

Format of the Annual Plan of Work

Committee format-tasks and programs assigned to various board members, district employees and partnership members. Monthly format-tasks and programs assigned a specific date to be addressed or completed. This assists with making the agenda for the monthly board meetings.

Address the needs of the Conservation District

Make assignments to a calendar month or committee that will address the natural resource concerns listed in the Long Range Plan.

Evaluating the Annual Plan of Work

Monthly formatted plans will obviously be evaluated monthly. Committee formatted plans will need set times to evaluate the progress of the plan.

Submitting the plan

The Annual Plan of Work must be submitted to the Division of Conservation by **April 1st** of each year. KRS 262.097 states: The supervisors of the respective soil conservation districts shall submit to the commission such statements, estimates, budgets, and other information at such time and in such manner as the commission requires.

The importance of the Annual Plan of Work

The annual plan of work and the district budget are directly connected. The budgeting process and securing of funds can only follow the completion of the Annual Plan of Work. Reversal of these procedures will not result in a successful effort.

The annual plan of work should be updated each year

The annual plan of work should be evaluated each year for such things as:

- Projects that were unsuccessful or not necessary
- New partnerships with various groups
- Increase in planning time for projects that have increased in size
- New initiatives and programs in your area
- Changes in resource concerns