



# 10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

JANUARY 2011

## CONSERVATION DISTRICT BUDGETS

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.

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**Districts must create a budget according to KRS 65.065. Also according to 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. The Annual Plan of Work lays out the groundwork of the district's business for the upcoming year.
- 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 budget committee can then present their recommendations to the entire board for review and approval.
- 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, 2011**. Budget should be presented to fiscal court to provide them an understanding of need and importance of funding.
- Budgets should be reviewed continually 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.



## DISCUSSION QUESTIONS

1. What key components make up a good working budget?
2. Why do you feel it is necessary to complete the annual plan of work before you complete the budget?
3. Why does the district need to continually review their budget?
4. What could be the importance of presenting your district's budget to the fiscal court? What issues could you foresee the fiscal court having with your budget?