



# New Manager Training Bootcamp

## District Finances 101

Office of Water Resources Planning  
Conservation District Support Section

June 18-20, 2019

Tom Wolf, Governor

Patrick McDonnell, Secretary



# Statewide Funding: Sources and Magnitude

## FY 2017-18 DEP, PDA & PUC Combined Program Allocations Summary

	<u>CCD Staff Support Allocations</u>	<u>CCD Project Pass Through Allocations</u>	<u>Combined Allocations</u>
<b>Total</b>	<b>\$36.2 Million</b>	<b>\$33.8 Million</b>	<b>\$70.0 Million</b>
<b>Minimum</b>	\$171,232	\$0	\$292,413
<b>Maximum</b>	\$1,943,088	\$3,568,903	\$4,081,810
<b>Average</b>	\$549,153	\$511,589	\$1,060,742
<b>Bay WS</b>	50%	58%	54%
<b>Non-Bay WS</b>	50%	42%	46%

# SCC Audit Standards, Requirements and Recommendations

- District audits must include **all** funds received, maintained and expended by the district.
- District audits will be conducted by or under the supervision of a Certified Public Accountant.
  - Generally Accepted Auditing Standards
  - *Government Auditing Standards* issued by the Comptroller General of the United States
- District will complete an independent audit, separate and apart from any comprehensive countywide audit.
- District is strongly encouraged to have their auditor attend a monthly board meeting to present the findings of the completed audit.
- Commission strongly encourages use of computerized accounting software.
- A copy of the District audit along with all **findings and management letters** must be submitted by December 31<sup>st</sup> to:
  - The State Conservation Commission (c/o the DEP Bureau of Conservation and Restoration, Division of Conservation)
  - The County Commissioner's Office
  - The County Controller's Office (if one exists)
- If the December 31<sup>st</sup> deadline is missed:
  - The District **will** forfeit their General Administrative Assistance.
  - The Commission may also withhold all future CDFAP payments until the required audit is submitted.
  - The District's obligation to submit an audit consistent continues beyond forfeiture of the general administrative assistance and suspension of payments.

# Draft - Annual Budgeting Spreadsheet for CCD Staff Positions

District Name CCD's CY 20__ Budget for Staff Positions																					
EXPENSES	Position Title District Employee		District Manager Jack Reacher	Watershed Conservationist Jane Turner	Resource Conservationist Ed Espin	Resource Conservationist Mandy Morgan	Communications Director Cindy Harkness	Recycling Director Betty Leach	Intern Morgan Turner												
	Salary	\$50,992.50	\$33,559.50	\$36,387.00	\$40,228.50	\$32,974.50	\$32,779.50	\$23,400.00													
	Benefits	\$29,733.49	\$28,876.62	\$8,864.59	\$28,894.88	\$19,624.30	\$8,257.65	\$2,409.42													
	<b>Total Salary &amp; Benefits</b>	<b>\$80,725.99</b>	<b>\$62,436.12</b>	<b>\$45,251.59</b>	<b>\$69,123.38</b>	<b>\$52,598.80</b>	<b>\$41,037.15</b>	<b>\$25,809.42</b>	<b>\$0.00</b>	<b>\$0.00</b>											
<b>Income over Expenses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>					
INCOME	Total Distributed Income		\$80,725.99	100.0%	\$62,436.12	100.0%	\$45,251.59	100.0%	\$69,123.38	100.0%	\$52,598.80	100.0%	\$41,037.16	100.0%	\$25,809.42	100.0%	\$0.00	0.0%	\$0.00	0.0%	
	Program Income Source	Grant Amount	Distribution Sum																		
	County Grant:	\$45,000.00	45,000.00	\$45,000.00	55.7%																
	CDFAP Manager Allocation:	\$22,350.00	22,350.00	\$22,350.00	27.7%																
	CDFAP E&S Technician Allocation:	\$15,650.00	15,650.00					\$15,650.00	22.6%												
	CDFAP ACT Allocation:	\$16,219.00	16,219.00					16,219.00	23.5%												
	CDFAP Act 13 UGWF Allocation:	\$60,587.00	60,587.00	\$8,072.79	10.0%	\$21,556.14	34.5%	\$14,337.84	31.7%												
	Ch. 102 / NPDES Permit Application Fees:																				
	Ch. 102 / NPDES Plan Review Fees:	\$8,709.92	8,709.92					\$2,767.06	6.1%	5,942.86	8.6%										
	PUC Act 13 UGWF Block Grant:	\$57,902.00	57,902.00	\$5,303.20	6.6%							\$52,598.80	100.0%								
	Nutrient Management Technician Allocation:	\$14,000.00	14,000.00							14,000.00	20.3%										
	Watershed Specialist Allocation:	\$33,000.00	33,000.00			\$33,000.00	52.9%														
	DG&LVR T&E Allocation:	\$28,146.69	28,146.69					\$28,146.69	62.2%												
	Chesapeake Bay Technician Allocation:																				
	Chesapeake Bay Engineer Allocation:																				
	Chesapeake Bay Special Project Grant:																				
	Chapter 105 Permit Application Fees:																				
	Mosquito-borne Disease Control Grant:																				
	Spotted Lanternfly Ed. and Control Program:																				
	GG Ag. BMP Grant	\$4,911.00	4,911.00			\$4,219.71	6.8%			691.29	1.0%										
	GG AMD Hamlin Grant	\$4,500.00	4,500.00													\$4,500.00	17.4%				
	GG AMD Railroad Grant	\$5,500.00	5,500.00													\$5,500.00	21.3%				
	NFWF Appalachia Grant	\$5,000.00	5,000.00													\$5,000.00	19.4%				
NFWF Pulling Together Grant	\$3,550.00	3,550.00													\$3,550.00	13.8%					
ANF Challenge Grant	\$2,550.00	2,550.00													\$2,550.00	9.9%					
F&B Stabilization Grant	\$8,369.69	8,369.69			\$3,660.27	5.9%									\$4,709.42	18.2%					
Grants/PC Fund	\$20,518.58	20,518.58											\$20,518.58	50.0%							
Recycling Program	\$20,518.58	20,518.58											\$20,518.58	50.0%							

# Draft - Annual Budgeting Spreadsheet for CCD Staff Positions

## Notes for the Annual Budgeting Spreadsheet for CCD Staff Positions:

- The “yellow” cells are editable and are for your input. The exception to this rule are the cells that have the “blue” lettered Program Income Source descriptions, these source descriptions are locked down to preserve a standard program description and the order in which they are listed.
- The “gray” cells are locked to keep their formulas intact. If you need to unlock these cells, click on the “Review” tab at the top of the page and select “Unprotect Sheet”. I did not use a password.

To begin...

- First, fill in your District’s name and calendar year at the top of the sheet.
- Second, fill in your staff position titles, staff first & last names, staff salaries and benefits total across the top center of the sheet. The salary and benefit amounts will total in the “gray “ area below each staff position.
- Third, fill in the “Grant Amount” allocation for each “Program Income Source” along the lower left portion of the sheet. Add additional “Program Income Sources” and “Grant Amounts” as needed below the standard income sources listed in “blue”. The “Grant Amount” allocation should only be that portion of the grant allocated for staff salaries and benefits.
- Fourth, distribute the program income amounts to the appropriate positions across the lower center portion of sheet. Each amount entered will calculate a percentage of the total salary and benefit costs for that position. These distributed amounts will total at the top of the column and compare the “Total Salary & Benefits” to the “Total Distributed Income”. This comparison should help as you distribute program income for each staff position.
- Both the “Grant Amount” and Distribution Sum” columns total at the bottom of the spreadsheet for comparison.

# SCC – Model CCD Investment Policy

**County Conservation District Board of Directors shall be permitted to invest funds consistent with sound business practices in the following types of investments.**

- United States Treasury bills.
- Short-term obligations of the United States Government or its agencies or instrumentalities.
- Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation, Federal Savings and Loan Insurance Corporation, or the National Credit Union Share Insurance Fund to the extent that such accounts are so insured and for any amounts above the insured maximum, those amounts shall be secured by collateral pledged by the depository pursuant to Act 72 of 1971 (72 P.S. § 3836-1 et seq.).
- Obligations of the United States of America, the Commonwealth of Pennsylvania or any political subdivision of the Commonwealth of Pennsylvania, or any of their agencies or instrumentalities backed by the full faith and credit of these government units.
- Pennsylvania Treasurer’s INVEST Program for Local Governments and Nonprofits
- Pennsylvania Local Government Investment Trust (PLGIT)



# Questions?

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