

**ACTION: QUARTERLY BUDGET REPORT**

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**Recommendation**

That the Kentucky Environmental Education Council approve the below budget reporting on the first quarter of Fiscal Year 2019.

**Explanation**

- Revenue
  - The \$150,000 of environmental fines and penalties was transferred by the Energy and Environment Cabinet in December.
  - KEEC received a \$9500 grant from Toyota for the Professional Environmental Educator Certification course
  - Most certification renewal fees will be received in the third quarter
  - Host site contributions will be lower than expected because several host sites were not able to bring on Environmental Education Leadership Corps members for full-year terms
- Expenditures
  - Personnel costs reflect that fact that there are 7 pay periods in the first quarter of each fiscal year and 6 pay periods in the second quarter.
  - AmeriCorps grant expenses will increase, but continue to be less than projected, because several host sites were not able to bring on Environmental Education Leadership Corps members for full-year terms.
  - All AmeriCorps expenses paid by the fiscal agent, including Program Director and member personnel expenses, are reflected in the “Program Supplies and Services” category because they are paid through a contract.
  - The AmeriCorps planning grant concluded on August 31, 2018, with approximately half of the original budget expended; the remaining funds were unspent due to the agency’s inability to hire a Program Director in November 2017 as planned.
  - KEEC will exceed the required match for the EPA grant because of the funds spent on the Kentucky Green and Healthy Schools Coordinator temporary position from October through December 2018.

<b>REVENUE</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>			
	<b>Description</b>	<b>Total</b>	<b>Total</b>	<b>Projection</b>	<b>Q1 Actual</b>	<b>Q2 Actual</b>
KRS 224.10-250 - Civil penalties	\$150,000	\$150,000	\$150,000	\$0	\$150,000	100%
KRS 224.43-505 - Interest on Pride Fund	\$30,580	\$70,491	\$120,299	\$120,299	\$0	100%
General Fees From Public	\$4,720	\$2,975	\$4,450	\$1,200	\$675	42%
Misc Private Grants & Gifts	\$0	\$9,500	\$9,500	\$0	\$9,500	100%
EPA Grant	\$8,916	\$53,529	\$28,555	\$14,955	\$2,661	62%
AmeriCorps Planning Grant		\$14,004	\$24,995	\$7,871		31%
AmeriCorps EELC Grant			\$201,269	\$0	\$15,301	8%
Host Site Contributions			\$120,000	\$0	\$50,625	42%
Carry forward balance	\$74,821	\$93,915	\$203,346	\$203,346	\$0	100%
<b>Total:</b>	<b>\$269,036</b>	<b>\$394,414</b>	<b>\$862,413</b>	<b>\$347,669</b>	<b>\$228,762</b>	<b>67%</b>

<b>EXPENDITURES</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>			
	<b>Description</b>	<b>Total</b>	<b>Total</b>	<b>Projection</b>	<b>Q1 Actual</b>	<b>Q2 Actual</b>
Personnel	-\$137,346	-\$165,493	-\$175,539	-\$57,346	-\$50,434	61%
Office and Technology	-\$6,107	-\$2,854	-\$11,289	-\$2,265	-\$1,910	37%
Travel and Meetings	-\$11,442	-\$9,374	-\$38,159	-\$6,120	-\$6,826	34%
Program Supplies and Services	-\$12,464	-\$4,425	-\$362,115	-\$34,653	-\$38,676	20%
Grants	-\$5,877	-\$8,896	-\$18,854	-\$3,864	-\$1,800	30%
<b>Total:</b>	<b>-\$173,235</b>	<b>-\$191,043</b>	<b>-\$605,956</b>	<b>\$104,247</b>	<b>-\$99,646</b>	<b>34%</b>

<b>EXPENSES - AMERICORPS</b>	<b>FY2019</b>			
	<b>Description</b>	<b>Projection</b>	<b>Q1 Actual</b>	<b>Q2 Actual</b>
Personnel	\$0	\$0	\$0	n/a
Office and Technology	\$0	-\$25	-\$166	n/a
Travel and Meetings	-\$3,836	\$0	-\$285	7%
Program Supplies and Services	-\$286,710	-\$357	\$31,582	11%
Grants	\$0	\$0	\$0	n/a
<b>Total:</b>	<b>-\$290,546</b>	<b>-\$382</b>	<b>\$32,032</b>	<b>11%</b>

<b>EXPENSES - AMERICORPS PLANNING</b>	<b>FY2018</b>	<b>FY2019</b>			
	<b>Description</b>	<b>Total</b>	<b>Projection</b>	<b>Q1 Actual</b>	<b>Q2 Actual</b>
Personnel	-\$1,803	-\$3,675	-\$2,868	\$0	78%
Office and Technology	\$0	\$0	-\$1,749	\$0	n/a
Travel and Meetings	-\$44	-\$7,016	-\$558	\$0	8%
Program Supplies and Services	-\$84	-\$21,410	-\$25,437	-\$3,385	135%
Grants	\$0	\$0	\$0	\$0	n/a
<b>Total:</b>	<b>-\$1,931</b>	<b>-\$32,101</b>	<b>-\$30,611</b>	<b>-\$3,385</b>	<b>106%</b>

<b>EXPENSES - AMERICORPS PLANNING MATCH</b>	<b>FY2018</b>	<b>FY2019</b>			
	<b>Description</b>	<b>Total</b>	<b>Projection</b>	<b>Q1 Actual</b>	<b>Q2 Actual</b>
Personnel	-\$14,833	-\$9,635	\$12,130	\$0	126%
Office and Technology	\$0	\$0	\$0	\$0	n/a
Travel and Meetings	\$0	\$0	\$0	\$0	n/a
Program Supplies and Services	\$0	\$0	\$0	\$0	n/a
Grants	\$0	\$0	\$0	\$0	n/a
<b>Total:</b>	<b>-\$14,833</b>	<b>-\$9,635</b>	<b>\$12,130</b>	<b>\$0</b>	<b>126%</b>

<b>EXPENSES - EPA</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>			
	<b>Description</b>	<b>Total</b>	<b>Total</b>	<b>Projection</b>	<b>Q1 Actual</b>	<b>Q2 Actual</b>
Personnel	-\$6,561	-\$31,606	-\$11,109	\$10,391	\$0	94%
Office and Technology	\$0	\$0	\$0	\$0	\$0	n/a
Travel and Meetings	-\$745	-\$2,452	-\$6,628	-\$3,347	-\$431	57%
Program Supplies and Services	-\$3,052	-\$3,243	-\$3,550	-\$1,895	-\$2,011	110%
Grants	\$0	-\$8,896	-\$13,854	-\$3,864	-\$1,800	41%
<b>Total:</b>	<b>-\$10,358</b>	<b>-\$46,196</b>	<b>-\$35,141</b>	<b>\$19,497</b>	<b>-\$4,242</b>	<b>68%</b>

<b>EXPENSES - EPA MATCH</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>			
	<b>Description</b>	<b>Total</b>	<b>Total</b>	<b>Projection</b>	<b>Q1 Actual</b>	<b>Q2 Actual</b>
Personnel	\$0	-\$20,990	-\$3,752	-\$1,000	-\$9,416	278%
Office and Technology	\$0	-\$35	\$0	\$0	\$0	n/a
Travel and Meetings	\$0	\$0	\$0	\$0	-\$500	n/a
Program Supplies and Services	\$0	-\$2,917	-\$2,917	\$0	-\$1,088	37%
Grants	\$0	\$0	\$0	\$0	\$0	n/a
<b>Total:</b>	<b>\$0</b>	<b>-\$23,942</b>	<b>-\$6,669</b>	<b>-\$1,000</b>	<b>\$11,004</b>	<b>180%</b>

