

LGNC Amended 2024 Budget (Approved 1/22/24)

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Notes	
1							
2	EXPENSE ITEM						
3	Basic Operations					1	
4	Bank Charges	\$100		\$100	\$6	\$50	
5	Anniversary Expenses			\$10,000	\$9,411		
6	Mural Expenses			\$26,560	\$24,516		
7	Insurance	\$17,000	\$15,829	\$18,000	\$18,680	\$18,000	
8	Postage and Delivery	\$2,000	\$2,528	\$2,000	\$2,227	\$2,500	
9	Printing and Copying	\$13,000	\$11,810	\$10,000	\$9,989	\$12,000	
10	Professional Fees	\$9,250	\$12,200	\$11,000	\$10,342	\$11,000	2
11	Utilities						
12	Electric	\$2,000	\$2,132	\$2,700	\$2,550	\$3,000	
13	Telephone/Internet/Security Service	\$1,050	\$907	\$1,500	\$996	\$1,100	3
14	Subtotal	44,400	45,406	\$81,860	\$78,717	\$47,650	
15	Normal Operational Expenses					4	
16	Advertising/Marketing	\$250	\$62	\$250	\$79	\$250	
17	Contributions	\$100		\$100	\$15	\$100	
18	Equipment Rental	\$1,200	\$1,272	\$1,300	\$1,272	\$1,400	
19	Library	\$100		\$100	\$0	\$100	
20	Sales Shop Expenses	\$2,500	\$2,302	\$2,500	\$2,010	\$2,500	5
21	Repairs/Maintenance						
22	Buildings/grounds	\$8,000	\$9,875	\$14,000	\$14,659	\$15,000	6
23	Gardens			\$500		\$500	
24	Housekeeping/Cleaning			\$10,000	\$10,000	\$10,000	3
25	Software and IT	\$4,500	\$4,778	\$5,500	\$4,789	\$5,000	
26	Transfer to Reserve Fund			\$0			
27	Subtotal	16,650	18,289	\$34,250	\$32,824	\$34,850	
28	Normal Employment Expenses						
29	Salary	158,553	\$127,799	\$172,500	\$166,271	\$193,283	7
30	Employee Benefits	\$20,000	\$23,493	\$25,000	\$23,014	\$25,000	8
31	Employer Payroll Taxes	\$15,000	\$41,870	\$16,700	\$13,720	\$16,000	9
32	Subtotal	193,553	193,162	\$214,200	\$203,005	\$234,283	
33	Basic and Normal Operation/Employment Total	254,603	256,857	\$330,310	\$314,546	\$316,783	
34	Programs/Projects (pending funding)					10	
35	Programs (non-salary related)						
36	Conservation	\$1,000	\$1,444	\$500	\$36	\$500	
37	Education	\$10,000	\$9,886	\$12,000	\$8,540	\$15,000	
38	Research	\$1,000	\$362	\$500	\$81	\$500	
39	Related Expenses						
40	Fundraising (related to programs)	\$500	\$180	\$200	\$0	\$200	11
41	Mileage Reimbursement	\$3,500	\$2,775	\$3,500	\$3,016	\$3,500	
42	Volunteer Support	\$1,000	\$665	\$1,000	\$581	\$1,000	
43	Special Programs/Projects					\$95,000	12
44	Training, Travel, and Conferences	\$2,000	\$635	\$2,500	\$42	\$2,500	
45	Subtotal	19,000	15,947	\$20,200	\$12,296	\$118,200	
46	TOTAL OPERATING EXPENSES			\$350,510	\$326,842	\$434,983	
47							
48	INCOME CATEGORY						
49	Donations	\$20,000	\$115,102	\$38,000	\$28,160	\$30,000	13
50	Grants	\$140,500	\$239,417	\$153,000	\$263,810	\$158,000	
51	Special Programs/Projects					\$95,000	14
52	Membership Dues	\$41,000	\$36,248	\$39,000	\$45,830	\$45,000	15
53	Sales Product Income	\$5,000	\$5,239	\$5,000	\$7,374	\$7,500	
54	Program Fees	\$15,000	\$11,260	\$13,000	\$7,161	\$8,000	
55	Rebate Income						
56	Renewable Energy Credits	\$700	\$810	\$850	\$929	\$900	
57	Electric Reimbursement			\$450	\$587	\$500	
58	Employee Retention Tax Credit (ERTC)				\$62,329		
59	Rental Fee Income	\$100	\$0	\$100	\$1,175	\$150	
60	In-kind Services (caretaker)	\$4,000	\$680	\$10,000	\$10,000	\$10,000	
61	Special donation for Seasonal Outreach Specialist position					\$15,000	
62	TOTAL INCOME			\$259,400	\$427,355	\$370,050	
63	Disbursements and Transfers						
64	Endowment Fund disbursement	50,000		\$52,000	\$52,000	\$56,000	16
65	Distribution from Reserve Fund income			\$3,000			
66	Transfer of ERTC funds						17
67	Transfer from Kubik Education Fund						
68	Funds carried over from 2023					\$24,902	18
69	Funds carried over from 2022 for anniversary from bequest			\$10,000	\$9,411		
70	Funds carried over from 2022 for mural from bequest			\$26,560	\$24,516		
71	TOTAL OPERATING FUNDS			\$350,960	\$513,282	\$450,952	19

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Notes:
1 - Basic Operation includes funds for necessary expenses to maintain the organization and keep the Osprey House and Refuge open
2 - Includes professional fees for audit, licenses, and permits
3 - Includes cost of donated or bartered services
4 - Normal Operation includes expenditures expected for the year that can be cut if necessary to balance the budget
5 - Includes apparel
6 - Includes trash and recycling services
7 - Includes gross pay for Executive Director (\$56,925), Education & Outreach Coordinator (\$46,575), AWE Network Development Team Coordinator (\$28,540.79), Office Administrator (\$15,242), Color of Nature Seasonal Naturalists (\$10,000), AWE Watershed Fellow (\$9,000), Stewardship Interns (\$7,000), Hawk Count Intern (\$5,000), and Seasonal Outreach Specialist (\$15,000 inclusive)
8 - For full-time employees, includes worker's compensation and a health insurance stipend of up to \$500 per month
9 - Based on 7.65% FICA rate per employee, 0.6% FUTA rate on first \$7,000 per employee, and 1.5282% SUTA rate on first \$10,000 per employee
10 - Programs/Projects can be implemented if funding is obtained for these endeavors
11 - Includes funds for fundraising personnel (currently none) and tickets/mailling for the Endowment raffle
12 - Includes special programs and projects funded by unanticipated operating funds
13 - Excludes donations to the endowment and capital funds; endowment fund donations include windfall donations, i.e., bequests, memorial gifts, and Thrivent Choice Dollars
14 - Unanticipated income for special programs and projects (line 43); includes anonymous grant (\$95,000)
15 - Includes individual and business memberships
16 - Approximately 3% of trailing 3-year average
17 - Employee Retention Tax Credit funds saved to support staffing needs
18 - Includes Davis & Smith Foundation grant (\$20,000), AWE Art Work Group regrant (\$2,902), and Keystone Savings Foundation grant (\$2,000)
19 - Includes LGNC income plus savings account transfers and investment income dispersements