

Proposed Budget

Washakie County Conservation District	
	Budget Hearing Information
208 Shiloh Road	Location: Ten Sleep Senior Citizens Center
Worland, Wyoming 82401	Date: 7/17/2017
307-347-2456 ext. 101	Time: 8:00 p.m.
Washakie County	Budget Prepared by: Victoria Dietz

S-A BUDGET MESSAGE W.S. 16-4-104(d)

Washakie County Conservation District Fiscal Year 2018 Draft Budget Message

INCOME

- Water Quality Equipment – REDUCED - Based upon biennium lab funds allocation remaining
- WDA Monitoring Grant - REDUCED - Grant Funds Were Received
- WDA Expo Grant - NEW GRANT
- Sage/Slick/Nowater 319 Grant - NEW GRANT
- Sage/Slick 319 Grant - REDUCED - Based upon what funds are left to receive for grant
- NACD Urban Community Compost Grand - NEW GRANT PROPOSAL
- Mill Levy - REDUCED - Based upon County Assessor Estimate

EXPENSES

- District Director - INCREASED WAGES
- Program Assistant - INCREASED WAGES
- Outdoor Education Specialist - INCREASED WAGES
- Outdoor Maintenance Person - INCREASED HOURS
- WCCD Contract Labor Account - NEW
- Bonus - DECREASED - Eliminated as per board request
- Meals/Lodging - INCREASED – Based upon actual
- Building/Equipment Maintenance – NEW
- Outdoor Classroom - INCREASED - To Purchase Edging & Rock at Outdoor Classroom
- 2nd Grade Skis - INCREASED - Based upon need
- 6th Grade Day of Monitoring - INCREASED - Based upon last years actual
- 7th Grade Day of Monitoring – NEW
- High School Water Monitoring – NEW
- Ag Expo – NEW
- Soil Tunnel/Egg Incubator – NEW
- General Supplies - INCREASED - Based upon need
- NACD Urban Community Compost Grant Expense – NEW
- WDA Gooseberry Revegetation Project - REDUCED - Based upon what funds are left to receive for grant
- Water Quality Equipment/Lab Expense - REDUCED - Based upon what funds are left to receive for grant

S-B RESERVE DESCRIPTION

The Washakie County Conservation District Board approved a new reserve policy, and in the process, discovered that there were reserved funds that had been mis-classified. Items in the OTHER RESTRICTED FUND BALANCES, have been relocated in ASSIGNED FUND BALANCE. In addition, two new reserve funds have been created in order to build. One is the DEPRECIATION RESERVE, and the other is Capitol to have in case of loss of funding, to max out at \$80,000. SEE NEW RESERVE POLICY AT THE END OF BUDGET MESSAGE

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Dan Rice	2018	<input type="checkbox"/> Yes
Vance Lungren	2018	
Dave Slover	2020	
Charley Orchard	2018	
Susan Pennington	2020	

If Yes, enter

Address of office:	208 Shiloh Road
City, State, Zip:	Worland, Wyoming 82401
Phone Number:	307-347-2456 ext. 101
Hours Open:	8:00 a.m. to 4:30 p.m.

Where are the minutes of your board meeting available for public review?
 YES

How and where are the notices of meeting posted for the public?
 LOCAL CHAMBER OF COMMERCE CALENDAR OF EVENTS ON THEIR WEBSITE

Where are the public meetings held?
 ALTERNATE BETWEEN WCCD OFFICE IN WORLAND AND TEN SLEEP SENIOR CITIZENS CENTER IN TEN SLEEP

PROPOSED BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$348,654	\$205,205	\$443,842	\$443,842
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$10,000	\$10,000
S-4	Total General Fund and Forecasted Revenues Available	\$533,659	\$447,746	\$538,462	\$538,462
S-5	Amount requested from County Commissioners	\$187,029	\$159,709	\$125,000	\$125,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-7	Operating Revenues	\$3,799	\$2,027	\$2,400	\$2,400
S-8	Tax levy (From the County Treasurer)	\$187,029	\$159,709	\$125,000	\$125,000
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$135,987	\$87,576	\$111,557	\$111,557
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$9,026	\$845	\$59,858	\$59,858
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$335,841	\$250,157	\$298,815	\$298,815

FY 7/1/17-6/30/18 Washakie County Conservation District

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$111,026	\$93,998	\$153,470	\$153,470
S-18	Operations	\$206,427	\$83,245	\$255,970	\$255,970
S-19	Indirect Costs	\$31,201	\$27,962	\$34,402	\$34,402
S-20	Total Expenditures	\$348,654	\$205,205	\$443,842	\$443,842

DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$197,818	\$197,589	\$239,647	\$239,647
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$15,021	\$15,021	\$15,021	\$15,021
S-26	c. Emergency Reserve (Cash)	\$68,539	\$68,539	\$68,539	\$68,539
	Total Reserves (a+b+c)	\$83,560	\$83,560	\$83,560	\$83,560
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$1,000	\$1,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$24,021	\$24,021
	Total to be added (a+b+c)	\$0	\$0	\$25,021	\$25,021
S-31	Subtotal	\$83,560	\$83,560	\$108,581	\$108,581
S-32	Less Total to be spent	\$0	\$0	\$15,021	\$15,021
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$83,560	\$83,560	\$93,560	\$93,560

End of Summary

Budget Officer / District Official (if not same as "Submitted by") _____

Date adopted by Special District _____

DISTRICT ADDRESS: 208 Shiloh Road
Worland, Wyoming 82401

PREPARED BY: Victoria Dietz

DISTRICT PHONE: 307-347-2456 ext. 101

Proposed Budget

Washakie County Conservation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$187,029	\$159,709	\$125,000	\$125,000
R-1.2	Other County Support				

FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$0	\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$3,799	\$2,027	\$2,400	\$2,400
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$3,799	\$2,027	\$2,400	\$2,400
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$117,228	\$54,941	\$97,662	\$97,662
R-4.3	Grants from State Agencies	\$18,759	\$32,635	\$13,895	\$13,895
R-4.4	Total Grants	\$135,987	\$87,576	\$111,557	\$111,557
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$773	\$524	\$800	\$800
R-5.2	Other: Specify <u>NACD Urban Grant</u>	\$0	\$0	\$33,058	\$33,058
R-5.3	Other: See Additional	\$8,253	\$321	\$26,000	\$26,000
R-5.4	Total Miscellaneous	\$9,026	\$845	\$59,858	\$59,858
R-5.5	Total Forecasted Revenue	\$148,812	\$90,448	\$173,815	\$173,815
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

Proposed Budget

Washakie County Conservation District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1	Administrator	\$43,439	\$39,819	\$47,476	
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Program Assistant	\$21,228	\$18,687	\$23,374	
E-2.6	Outdoor Education Speci	\$1,643	\$8,242	\$11,475	
E-2.7	see additional details	\$7,256	\$3,016	\$4,199	
E-3 Board Expenses					
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	_____				
E-3.5	_____				
E-3.6					
E-4 Contractual Services					
E-4.1	Legal	\$1,000	\$0	\$1,500	
E-4.2	Accounting/Auditing	\$200	\$0	\$200	
E-4.3	Other (Specify)				
E-4.4	Wyo. Public Lands Initiati	\$0	\$825	\$10,000	
E-4.5	Education Specialist Conl	\$50	\$0	\$0	
E-4.6					
E-5 Other Administrative Expenses					
E-5.1	Office Supplies	\$4,500	\$3,757	\$4,500	
E-5.2	Office equipment, rent & repair	\$6,998	\$1,892	\$2,000	
E-5.3	Education	\$741	\$321	\$1,500	
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Website Maint./Facebook	\$0	\$50	\$500	
E-5.7	Reimbursed Expenses	\$6,217	\$273	\$25,000	
E-5.8	see additional details	\$17,754	\$17,116	\$21,746	
E-6 TOTAL ADMINISTRATION		\$111,026	\$93,998	\$153,470	

Proposed Budget

Washakie County Conservation District

FYE 6/30/2018

OPERATIONS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages—Operations					
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
E-8	Travel					
E-8.1	Mileage		\$2,984	\$1,767	\$3,600	
E-8.2	Other (Specify)					
E-8.3	Meals/Lodging		\$994	\$1,989	\$2,500	
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	_____					
E-9.2	_____					
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Education Program		\$3,842	\$2,788	\$6,950	
E-10.2	On-The-Ground Projects		\$45,529	\$12,055	\$78,425	
E-10.3	WDA Gooseberry Reveg.		\$2,623	\$197	\$309	
E-10.4	Water Quality Program		\$133,657	\$52,892	\$94,424	
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	_____					
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	NACD Urban Comm. Cor		\$0	\$0	\$37,827	
E-12.2	Projects/Organizations St		\$13,118	\$7,169	\$19,535	
E-12.3	Meeting/Workshop Exper		\$1,142	\$1,011	\$3,000	
E-12.4	Resource Library		\$381	\$326	\$500	
E-12.5	see additional details		\$2,157	\$3,051	\$8,900	
E-13	TOTAL OPERATIONS		\$206,427	\$83,245	\$255,970	

Proposed Budget

Washakie County Conservation District

FYE 6/30/2018

INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$877	\$931	\$1,500	
E-14.2	Buildings and vehicles		\$819	\$866	\$866	
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Bonds</u>		\$1,243	\$430	\$1,243	
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$5,430	\$5,052	\$6,619	
E-15.2	Workers Compensation		\$1,497	\$1,251	\$2,033	
E-15.3	Unemployment Taxes		\$141	\$113	\$174	
E-15.4	Retirement		\$8,453	\$7,684	\$9,253	
E-15.5	Health Insurance		\$12,258	\$11,232	\$12,300	
E-15.6	Other (Specify)					
E-15.7	<u>Dental Insurance</u>		\$483	\$403	\$414	
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$31,201	\$27,962	\$34,402	

DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
D-1	Debt Service					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$0	\$0	\$0	

Proposed Budget

Washakie County Conservation District
NAME OF DISTRICT/BOARD

FYE 6/30/2018

GENERAL FUNDS					
		2015-2016	2016-2017	2017-2018	Pending
		Actual	Estimated	Proposed	Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$197,818	\$197,589	\$239,647	
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$83,560	\$83,560	\$93,560	
C-1.6	Total Estimated Cash and Investments on Hand	\$281,378	\$281,149	\$333,207	
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$83,560	\$83,560	\$93,560	
C-2.3	Total Deductions (a+b)	\$83,560	\$83,560	\$93,560	
C-2.4	Estimated Non-Restricted Funds Available	\$197,818	\$197,589	\$239,647	

This amount should reflect beginning of year cash balance, including monies held in reserve.

July 1 balance at the beginning of fiscal year.

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)					
		2015-2016	2016-2017	2017-2018	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes:				
C-3.3	Amount to be added to the reserve			\$1,000	
C-3.4	Date of Reserve Approval in Minutes:				
C-3.5	SUB-TOTAL	\$0	\$0	\$1,000	
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes:				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$1,000	

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)					
		2015-2016	2016-2017	2017-2018	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$15,021	\$15,021	\$15,021	
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve			\$0	
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$15,021	\$15,021	\$15,021	
C-4.6	Identify the amount and project to be spent from "Other R"				
C-4.7	a. Mis-classification-Moved			\$15,021	
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes:				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$15,021	
C-4.12	Balance to be retained in Other Reserve Account	\$15,021	\$15,021	\$0	

Other Reserve includes any reserve account(s) that don't fall into the Depreciation or Emergency categories.

Example: Funds that are not being reserved for asset depreciation or an emergency.

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)					
		2015-2016	2016-2017	2017-2018	Pending
		Actual	Estimated	Proposed	Approval
C-5	Beginning Balance in Reserve Account (end of previous year)	\$68,539	\$68,539	\$68,539	
C-5.2	Date of Reserve Approval in Minutes:				
C-5.3	Amount to be added to the reserve			\$24,021	
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	SUB-TOTAL	\$68,539	\$68,539	\$92,560	
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained in Assigned Fund Balance	\$68,539	\$68,539	\$92,560	
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$15,021	

These reserves are funds that strictly set aside for emergencies and should be approved.

Example: This reserve would be used by the district to save money for unexpected expenses that may arise throughout the fiscal year.



Corresponding F-32

- B. Non spendable Fund required to remain intact**
 - a. _____
 - b. _____
 - c. _____
- C. Restricted Fund By legislation which has**
 - a. _____
 - b. _____
 - c. _____
- D. Committed Fund & constraints of formal as changed except by the**
 - a. _____
 - b. _____
 - c. _____
- E. Assigned Fund Balance specific purpose, but**
 - a. _____
 - b. _____
 - c. _____