

Proposed Budget

Washakie County Conservation District	
Budget Hearing Information	
208 Shiloh Road	Location: Ten Sleep Senior Citizens Center
Worland, Wyoming 82401	Date: 7/18/2016
307-347-2456 ext. 101	Time: 8:00 p.m.
Washakie	Budget Prepared by: Victoria Dietz

S-1 BUDGET MESSAGE W.S. 16-4-104(d)

Washakie County Conservation District
 Fiscal Year 2017 Draft Budget Message
 NOTE: THE UP AND DOWN ARROWS MEAN INCREASES OR DECREASES FROM LAST FISCAL YEAR'S 2016 BUDGET.

INCOME
 -Tree Program ▲ Anticipated Weed Barrier Sales Gross
State Funding:
 -Water Quality Equipment/Lab ▲ Based upon new biennium lab funds allocation
 -WDA Monitoring Grant ▲ Plans to apply for a new grant for Water Quality Monitoring
 -WDA Gooseberry Revegetation Grant ▼ Received all of this grant last fiscal year
Federal Through State Funding:
 -319 Grant ▼ Based upon what funds are left to receive for grant
 -Mill Levy ▼ Based upon anticipated 25% reduction as per county clerk
 -BYBY Grant - Small Acreage Workshop ▼ Do not anticipate applying for these funds this year

EXPENSES
ADMINISTRATION
 -Outdoor Education Specialist ▼ Based upon estimate for summer Education Program Job and Outdoor Education Specialist Part Time Position
 -Outdoor Maintenance Person ▲ Based upon estimate for Outdoor Classroom & Fairgrounds Maintenance
 -WCCD Contract Labor Account ▼ Former Education Specialist to assist new employee with Summer Education Job
 -Mileage ▲ Increase Based Upon Actual Now Needed with board member mileage increase
 -Meals/Lodging ▼ Based upon lower needs
 -Office Computers ▼ Purchased Computers

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$324,151	\$515,049	\$405,067	\$235,274
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$0	\$2,700	\$10,000	\$20,000
S-4 Total General Fund and Forecasted Revenues	\$549,896	\$527,319	\$506,706	\$460,706
S-5 <i>Amount requested from County Commissioners</i>	\$179,001	\$181,441	\$141,081	\$141,081
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$2,940	\$3,222	\$3,200	\$3,200
S-8 Tax levy (From the County Treasurer)	\$179,001	\$181,441	\$141,081	\$141,081
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$70,914	\$135,988	\$135,625	\$135,625
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$74,889	\$8,850	\$26,800	\$600
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$327,744	\$329,501	\$306,706	\$280,706

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	
S-16	Interest and Fees On Debt	\$0	\$0	\$0	
S-17	Administration	\$158,453	\$119,125	\$143,629	
S-18	Operations	\$139,848	\$363,910	\$228,864	
S-19	Indirect Costs	\$25,850	\$32,014	\$32,574	
S-20	Total Expenditures	\$324,151	\$515,049	\$405,067	

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$222,152	\$197,818	\$200,000	

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	
S-25	b. Other Reserve	\$9,600	\$9,600	\$12,300	
S-26	c. Emergency Reserve (Cash)	\$68,304	\$68,406	\$68,506	
	Total Reserves (a+b+c)	\$77,904	\$78,006	\$90,806	
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	
S-29	b. Other Reserve	\$14,497	\$15,804	\$21,450	
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	
	Total to be added (a+b+c)	\$14,497	\$15,804	\$21,450	
S-31	Subtotal	\$92,401	\$93,810	\$102,256	
S-32	Less Total to be spent	\$14,497	\$13,104	\$11,450	
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$77,904	\$80,706	\$90,806	

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: 208 Shiloh Road
Worland, Wyoming 82401

PREPARED BY: Victoria Dietz

DISTRICT PHONE: 307-347-2456 ext. 101

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Washakie County Conservation District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$179,001	\$181,441	\$141,081	
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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	
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$2,940	\$3,222	\$3,200	
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$2,940	\$3,222	\$3,200	
R-4	Grants				
R-4.1	Direct Federal Grants	\$3,870	\$0	\$0	
R-4.2	Federal Grants thru State Agencies	\$4,717	\$117,228	\$104,860	
R-4.3	Grants from State Agencies	\$62,327	\$18,760	\$30,765	
R-4.4	Total Grants	\$70,914	\$135,988	\$135,625	
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$783	\$634	\$800	
R-5.2	Other: Specify Small Acreage Grant	\$1,000	\$1,000	\$0	
R-5.3	Other: See Additional	\$73,106	\$7,216	\$26,000	
R-5.4	Total Miscellaneous	\$74,889	\$8,850	\$26,800	
R-5.5	Total Forecasted Revenue	\$148,743	\$148,060	\$165,625	
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	

Proposed Budget

Washakie County Conservation District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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	

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$43,009	\$43,439	\$43,439	
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Program Assistant	\$2,982	\$22,000	\$22,000	
E-2.6	Education Specialist	\$6,451	\$5,000	\$9,000	
E-2.7	see additional details	\$5,241	\$6,950	\$9,499	
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	\$250	\$1,000	\$1,500	
E-4.2	Accounting/Auditing	\$0	\$200	\$200	
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$2,642	\$4,500	\$4,500	
E-5.2	Office equipment, rent & repair	\$2,000	\$6,994	\$2,000	
E-5.3	Education	\$760	\$741	\$1,500	
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Postage	\$1,700	\$1,104	\$1,700	
E-5.7	Advertising	\$2,050	\$3,000	\$3,000	
E-5.8	see additional details	\$91,368	\$24,197	\$45,291	
E-6	TOTAL ADMINISTRATION	\$158,453	\$119,125	\$143,629	

Proposed Budget

Washakie County Conservation District

FYE 6/30/2017

OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 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					
E-8.2	Other (Specify)					
E-8.3	_____					
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Exhibits/Displays Expense		\$33	\$12	\$500	
E-9.2	_____					
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Education Program		\$5,582	\$7,279	\$3,500	
E-10.2	On-the-Ground Projects		\$56,463	\$85,117	\$96,714	
E-10.3	WDA Gooseberry Project		\$0	\$3,000	\$912	
E-10.4	WNRTF 200,000 Grant		\$48,489	\$0	\$0	
E-10.5	see additional details		\$22,050	\$253,628	\$114,003	
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	Projects/Organizations Su		\$5,271	\$13,593	\$10,735	
E-12.2	BH Co. Boundary Sign		\$574	\$0	\$0	
E-12.3	Resource Library		\$140	\$381	\$500	
E-12.4	Meeting Expense		\$1,246	\$900	\$2,000	
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$139,848	\$363,910	\$228,864	

Proposed Budget

Washakie County Conservation District

FYE 6/30/2017

INDIRECT COSTS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	\$753	\$877	\$1,500	
E-14.2	Buildings and vehicles	\$600	\$643	\$643	
E-14.3	Equipment	\$0	\$184	\$223	
E-14.4	Other (Specify)				
E-14.5	<u>Bond</u>	\$430	\$1,243	\$1,243	
E-14.6	_____				
E-14.7	_____				
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$4,118	\$6,000	\$5,863	
E-15.2	Workers Compensation	\$1,162	\$1,718	\$1,801	
E-15.3	Unemployment Taxes	\$124	\$212	\$164	
E-15.4	Retirement	\$6,533	\$8,461	\$8,451	
E-15.5	Health Insurance	\$11,639	\$12,203	\$12,203	
E-15.6	Other (Specify)				
E-15.7	<u>Dental Insurance</u>	\$491	\$483	\$483	
E-15.8	_____				
E-15.9	_____				
E-16	Depreciation Expenses				
E-17	TOTAL INDIRECT COSTS	\$25,850	\$32,014	\$32,574	

DEBT SERVICE BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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

FYE 6/30/2017

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$222,152	\$197,818	\$200,000	\$200,000
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)	\$77,904	\$80,706	\$90,806	\$100,306
C-1.6	Total Estimated Cash and Investments on Hand	\$300,056	\$278,524	\$290,806	\$300,306
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$77,904	\$80,706	\$90,806	\$100,306
C-2.3	Total Deductions (a+b)	\$77,904	\$80,706	\$90,806	\$100,306
C-2.4	Estimated Non-Restricted Funds Available	\$222,152	\$197,818	\$200,000	\$200,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)				
C-3.2	Date of Reserve Approval in Minutes: _____				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes: _____				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
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	\$0
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$9,600	\$9,600	\$12,300	\$12,300
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve	\$14,497	\$15,804	\$21,450	\$21,450
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$24,097	\$25,404	\$33,750	\$33,750
C-4.6	"Other Reserves"				
C-4.7	a. Cardmember Service	\$147	\$1,522	\$1,450	\$1,450
C-4.8	b. Sage Creek Land & Cat	\$0	\$10,000	\$0	\$0
C-4.9	c. See Additional Details	\$14,350	\$1,582	\$10,000	\$10,000
C-4.10	Date of Reserve Approval in Minutes: _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$14,497	\$13,104	\$11,450	\$11,450
C-4.12	Balance to be retained in Other Reserve Account	\$9,600	\$12,300	\$22,300	\$22,300

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$68,304	\$68,406	\$68,506	\$68,506
C-5.2	Date of Reserve Approval in Minutes: _____				
C-5.3	Amount to be added to the reserve				
C-5.4	Date of Reserve Approval in Minutes: _____				
C-5.5	SUB-TOTAL	\$68,304	\$68,406	\$68,506	\$68,506
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	\$68,304	\$68,406	\$68,506	\$68,506
C-5.9	TOTAL TO BE SPENT	\$14,497	\$13,104	\$11,450	\$11,450