

## Proposed Budget

Sheridan County Conservation District	
Budget Hearing Information	
1949 Sugarland Drive, Suite 102	<b>Location:</b> District Office
Sheridan, WY 82801	<b>Date:</b> 7/12/2016
(307) 672-5820 x. 3	<b>Time:</b> 4:00 PM
Sheridan	<b>Budget Prepared by:</b> Carrie Rogaczewski, District Manager

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
	<p>We, the Sheridan County Conservation District Board of Supervisors, do hereby submit this FY2017 budget for your consideration, in compliance with the Uniform Municipal Procedures Act. The budget has been reviewed by the Board of Supervisors and represents the best estimate of revenues and expenditures for the upcoming year. The Board believes these figures to be appropriate and necessary for an effective natural resource conservation program for Sheridan County. There have been no major changes in the financial policies of the District, nor are any anticipated. All expenditures are approved by no less than three (3) Supervisors. The majority of funding comes from reimbursable grants and actual amounts will fluctuate depending upon the specific number and type of projects completed. The primary changes to the budget include decreases in local government support and increases in expenses related to election costs for Board positions and disposal fees for the used oil recycling program. These two expenses are new to the budget this year.</p>	

### PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 <b>Total Budgeted Expenditures</b>	\$445,498	\$210,503	\$489,401	\$489,401
S-2 <b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3 <b>Total to be added to Restricted Funds</b>	\$5,650	\$2,500	\$4,000	\$4,000
S-4 <b>Total General Fund and Forecasted Revenues</b>	\$543,913	\$178,024	\$498,778	\$498,778
S-5 <b>Amount requested from County Commissioners</b>	\$0	\$0	\$0	\$0
S-6 <b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

Sheridan County Conservation District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 <b>Operating Revenues</b>	\$8,699	\$5,823	\$4,540	\$4,540
S-8 <b>Tax levy (From the County Treasurer)</b>	\$0	\$0	\$0	\$0
S-9 <b>Government Support</b>	\$50,524	\$50,524	\$40,524	\$40,524
S-10 <b>Grants</b>	\$400,109	\$92,456	\$399,164	\$399,164
S-11 <b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12 <b>Miscellaneous</b>	\$15,631	\$9,551	\$37,050	\$37,050
S-13 <b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14 <b>Total Revenue</b>	<b>\$474,963</b>	<b>\$158,354</b>	<b>\$481,278</b>	<b>\$481,278</b>

FY 7/1/16-6/30/17

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 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	\$22,655	\$23,414	\$31,617	\$31,617
S-18	Operations	\$405,644	\$171,095	\$441,141	\$441,141
S-19	Indirect Costs	\$17,199	\$15,993	\$16,643	\$16,643
S-20	<b>Total Expenditures</b>	\$445,498	\$210,503	\$489,401	\$489,401

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

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$68,950	\$19,670	\$17,500	\$17,500

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$6,000	\$6,000	\$7,000	\$7,000
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$1,850	\$7,500	\$9,000	\$9,000
	<b>Total Reserves (a+b+c)</b>	\$7,850	\$13,500	\$16,000	\$16,000
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$0	\$1,000	\$3,000	\$3,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$5,650	\$1,500	\$1,000	\$1,000
	<b>Total to be added (a+b+c)</b>	\$5,650	\$2,500	\$4,000	\$4,000
S-31	<b>Subtotal</b>	\$13,500	\$16,000	\$20,000	\$20,000
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$13,500	\$16,000	\$20,000	\$20,000

End of Summary

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

Date adopted by Special District \_\_\_\_\_

**DISTRICT ADDRESS:** 1949 Sugarland Drive, Suite 102  
Sheridan, WY 82801

**PREPARED BY:** Carrie Rogaczewski, District Manager

**DISTRICT PHONE:** (307) 672-5820 x. 3

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

Sheridan County Conservation District

FYE 6/30/2017

**NAME OF DISTRICT/BOARD**

<b>PROPERTY TAXES AND ASSESSMENTS</b>
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		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support				

<b>FORECASTED REVENUE</b>
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		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$8,824	\$8,824	\$8,824	\$8,824
R-2.2	Additional County Aid (non-treasurer)	\$30,000	\$30,000	\$30,000	\$30,000
R-2.3	City (or Town) Aid	\$11,700	\$11,700	\$1,700	\$1,700
R-2.4	Other (Specify)				
R-2.5	<b>Total Government Support</b>	\$50,524	\$50,524	\$40,524	\$40,524
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$249	\$177	\$300	\$300
R-3.2	Sales of Goods or Services	\$8,019	\$5,348	\$4,000	\$4,000
R-3.3	Other Assessments	\$431	\$298	\$240	\$240
R-3.4	<b>Total Operating Revenues</b>	\$8,699	\$5,823	\$4,540	\$4,540
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants	\$71,549	\$0	\$0	
R-4.2	Federal Grants thru State Agencies	\$204,362	\$90,813	\$204,282	\$204,282
R-4.3	Grants from State Agencies	\$124,198	\$1,643	\$194,882	\$194,882
R-4.4	<b>Total Grants</b>	\$400,109	\$92,456	\$399,164	\$399,164
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$48	\$34	\$50	\$50
R-5.2	Other: Specify <u>Support/Donations</u>	\$12,967	\$2,566	\$2,000	\$2,000
R-5.3	Other: See Additional	\$2,616	\$6,951	\$35,000	\$35,000
R-5.4	<b>Total Miscellaneous</b>	\$15,631	\$9,551	\$37,050	\$37,050
R-5.5	<b>Total Forecasted Revenue</b>	\$474,963	\$158,354	\$481,278	\$481,278
R-6	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Proposed Budget

Sheridan 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
<b>E-1</b>	<b>Capital Outlay</b>				
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	_____				
<b>E-1.8</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$7,158	\$7,932	\$8,090	\$8,090
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Travel	\$111	\$431	\$1,000	\$1,000
E-2.6	Training/Registrations	\$513	\$297	\$1,000	\$1,000
E-2.7	_____				
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel		\$297	\$1,000	\$1,000
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	Registrations	\$1,027	\$312	\$1,000	\$1,000
E-3.5	_____				
E-3.6	_____				
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$2,040	\$2,125	\$3,000	\$3,000
E-4.3	Other (Specify)				
E-4.4	Bank Service Charges	\$315	\$315	\$325	\$325
E-4.5	Vehicle Lease/Maintenan	\$4,206	\$3,843	\$4,500	\$4,500
E-4.6	_____				
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$3,077	\$2,478	\$3,000	\$3,000
E-5.2	Office equipment, rent & repair	\$2,506	\$2,388	\$3,000	\$3,000
E-5.3	Education				
E-5.4	Registrations	\$1,702	\$1,812	\$2,202	\$2,202
E-5.5	Other (Specify)				
E-5.6	Area Meetings		\$1,186		
E-5.7	County Elections			\$3,500	\$3,500
E-5.8	_____				
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$22,655</b>	<b>\$23,414</b>	<b>\$31,617</b>	<b>\$31,617</b>

# Proposed Budget

Sheridan County Conservation District

FYE 6/30/2017

## OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations		\$64,420	\$71,385	\$72,814	\$72,814
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
<b>E-8</b>	<b>Travel</b>					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3	_____					
E-8.4	_____					
E-8.5	_____					
<b>E-9</b>	<b>Operating supplies (List)</b>					
E-9.1	Fuel		\$549	\$402	\$500	\$500
E-9.2	Equipment/Supplies				\$500	\$500
E-9.3	Project Expense/Match		\$7,647	\$10,852	\$4,500	\$4,500
E-9.4	_____					
E-9.5	_____					
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	Oil Recycling		\$142	\$223	\$2,400	\$2,400
E-10.2	Tree/LSF		\$6,936	\$4,214	\$3,000	\$3,000
E-10.3	Stinger		\$223			
E-10.4	Sales Tax on trees		\$463	\$307	\$240	\$240
E-10.5	_____					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	Private/Local Grants		\$9,282	\$5,718	\$35,000	\$35,000
E-11.2	USDA Grants/Agts		\$68,801			
E-11.3	USEPA/WDEQ Grants		\$153,985	\$38,042	\$122,200	\$122,200
E-11.4	State grants		\$87,113	\$32,700	\$192,287	\$192,287
E-11.5	_____					
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	Outreach		\$6,083	\$7,253	\$7,700	\$7,700
E-12.2	_____					
E-12.3	_____					
E-12.4	_____					
E-12.5	_____					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		<b>\$405,644</b>	<b>\$171,095</b>	<b>\$441,141</b>	<b>\$441,141</b>

# Proposed Budget

Sheridan County Conservation District

FYE 6/30/2017

## INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$1,259	\$1,075	\$1,200	\$1,200
E-14.2	Buildings and vehicles		\$539	\$624	\$750	\$750
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7	_____					
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$6,139	\$6,068	\$6,189	\$6,189
E-15.2	Workers Compensation		\$1,450	\$1,436	\$1,594	\$1,594
E-15.3	Unemployment Taxes		\$242	\$151	\$138	\$138
E-15.4	Retirement		\$5,727	\$6,639	\$6,772	\$6,772
E-15.5	Health Insurance		\$1,843			
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9	_____					
<b>E-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$17,199</b>	<b>\$15,993</b>	<b>\$16,643</b>	<b>\$16,643</b>

## DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Proposed Budget

Sheridan County Conservation District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2017

## GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	<b>Balances at End of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$1,274	\$1,500	\$1,500	\$1,500
C-1.2	Savings and Investments Account Balance	\$2,814	\$1,000	\$1,000	\$1,000
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds	\$64,862	\$17,170	\$15,000	\$15,000
C-1.5	Reserves (From Below)	\$13,500	\$16,000	\$20,000	\$20,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$82,450</b>	<b>\$35,670</b>	<b>\$37,500</b>	<b>\$37,500</b>
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$13,500	\$16,000	\$20,000	\$20,000
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$13,500</b>	<b>\$16,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$68,950</b>	<b>\$19,670</b>	<b>\$17,500</b>	<b>\$17,500</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Balance in Reserve Account, <b>end of previous fiscal year.</b>	\$6,000	\$6,000	\$7,000	\$7,000
C-3.2	<i>Date of Reserve Approval in Minutes:</i> 4/12/2016 (\$7K)				
C-3.3	Amount to be added to the reserve	\$0	\$1,000	\$3,000	\$3,000
C-3.4	<i>Date of Reserve Approval in Minutes:</i> 7/12/2016 (hearing)				
C-3.5	<b>SUB-TOTAL</b>	<b>\$6,000</b>	<b>\$7,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
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	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Account (Line 3 - Line 5)	\$6,000	\$7,000	\$10,000	\$10,000

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Balance in Reserve Account, beginning of budget year				
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.6	"Other Reserves"				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	9 - Line 11)	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Balance in Reserve Account, beginning of budget year	\$1,850	\$7,500	\$9,000	\$9,000
C-5.2	<i>Date of Reserve Approval in Minutes:</i> 4/12/2016 (\$9K)				
C-5.3	Amount to be added to the reserve	\$5,650	\$1,500	\$1,000	\$1,000
C-5.4	<i>Date of Reserve Approval in Minutes:</i> 7/12/2016 (hearing)				
C-5.5	<b>SUB-TOTAL</b>	<b>\$7,500</b>	<b>\$9,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$7,500	\$9,000	\$10,000	\$10,000
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>