

Final Budget

Sheridan County Conservation District	
Budget Hearing Information	
1949 Sugarland Drive, Suite 102	Location: District Office
Sheridan, WY 82801	Date: 7/10/2018
307-672-5820 x. 3	Time: 4:00 PM
Sheridan County	Budget Prepared by: Carrie Rogaczewski, District Manager

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

We, the Sheridan County Conservation District Board of Supervisors, do hereby submit this FY2019 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 Supervisors. The majority of funding comes from reimbursible grants and actual amounts will fluctuate depending upon the specific number and type of projects completed. The primary change for the FY19 budget relate to the final completion of water quality improvement projects, which will be funded through state and federal grants and have been planned for several years. There will also be some additional funding through a federal agreement for engineering assistance related to these projects. Finally, expenses related to a brownfield remediation project and a range monitoring project are included.

S-B RESERVE DESCRIPTION

The District has two reserve funds. An emergency reserve is for unexpected expenses such as new projects and equipment repairs/replacement. The vehicle reserve includes funds to purchase a vehicle for field activities once the current lease is up for renewal in September 2018.

S-C

Names of Board Members	Date of End of Term
Susan Holmes	11/1/18
Edith Heyward	11/1/18
Orrin Connell	11/1/18
Emerson Scott	11/1/20
Doug Masters	11/1/18

<p>If Yes, enter</p> <p>Address of office: 1949 Sugarland Drive, Suite 102</p> <p>City, State, Zip: Sheridan, WY 82801</p> <p>Phone Number: 307-672-5820 x. 3</p> <p>Hours Open: Monday - Thursday 8:30-2:30</p>	<p>Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes</p>
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Where are the minutes of your board meeting available for public review?
 District Office

How and where are the notices of meeting posted for the public?
 On website, in Sheridan Press, and on Sheridan Media

Where are the public meetings held?
 District office, upstairs conference room

FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$191,735	\$263,236	\$628,518	\$628,518
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	-\$4,000	\$10,000	-\$12,000	-\$12,000
S-4	Total General Fund and Forecasted Revenues Available	\$204,240	\$308,140	\$639,444	\$639,444
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	Operating Revenues	\$6,701	\$9,628	\$5,740	\$5,740
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$41,563	\$46,428	\$44,821	\$44,821
S-10	Grants	\$126,902	\$169,771	\$507,448	\$507,448
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$1,453	\$1,408	\$50	\$50
S-13	Other Forecasted Revenue	\$8,451	\$61,737	\$46,000	\$46,000

S-14	Total Revenue	\$185,071	\$288,971	\$604,059	\$604,059
FY 7/1/18-6/30/19		Sheridan County Conservation District			

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	Capital Outlay	\$6,000	\$5,444	\$16,000	\$16,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$23,695	\$27,942	\$32,036	\$32,036
S-18	Operations	\$148,948	\$214,116	\$562,651	\$562,651
S-19	Indirect Costs	\$13,092	\$15,734	\$17,831	\$17,831

S-20	Total Expenditures	\$191,735	\$263,236	\$628,518	\$628,518
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DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$19,169	\$19,169	\$35,385	\$35,385

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$7,000	\$11,000	\$16,000	\$16,000
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$9,000	\$1,000	\$6,000	\$6,000
	Total Reserves (a+b+c)	\$16,000	\$12,000	\$22,000	\$22,000
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$4,000	\$5,000	\$4,000	\$4,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$5,000	\$0	\$0
	Total to be added (a+b+c)	\$4,000	\$10,000	\$4,000	\$4,000
S-31	Subtotal	\$20,000	\$22,000	\$26,000	\$26,000
S-32	Less Total to be spent	\$8,000	\$0	\$16,000	\$16,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$12,000	\$22,000	\$10,000	\$10,000

End of Summary

Date adopted by Special District _____

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

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

PREPARED BY: Carrie Rogaczewski, District Manager

DISTRICT PHONE: 307-672-5820 x. 3

Final Budget

Sheridan County Conservation District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support				

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$8,824	\$8,824	\$8,824	\$8,824
R-2.2	Additional County Aid (non-treasurer)	\$27,600	\$30,000	\$30,000	\$30,000
R-2.3	City (or Town) Aid	\$1,700	\$1,700	\$1,700	\$1,700
R-2.4	Other (Specify) <u>City Stormwater</u>	\$3,440	\$5,904	\$4,297	\$4,297
R-2.5	Total Government Support	\$41,563	\$46,428	\$44,821	\$44,821
R-3	Operating Revenues				
R-3.1	Customer Charges	\$158	\$4,040	\$1,500	\$1,500
R-3.2	Sales of Goods or Services	\$6,173	\$5,272	\$4,000	\$4,000
R-3.3	Other Assessments	\$370	\$316	\$240	\$240
R-3.4	Total Operating Revenues	\$6,701	\$9,628	\$5,740	\$5,740
R-4	Grants				
R-4.1	Direct Federal Grants		\$1,089	\$60,000	\$60,000
R-4.2	Federal Grants thru State Agencies	\$77,141	\$113,481	\$120,000	\$120,000
R-4.3	Grants from State Agencies	\$49,761	\$55,201	\$327,448	\$327,448
R-4.4	Total Grants	\$126,902	\$169,771	\$507,448	\$507,448
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$59	\$108	\$50	\$50
R-5.2	Other: Specify <u>Registrations/Fees</u>	\$1,394	\$1,300		
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$1,453	\$1,408	\$50	\$50
R-5.5	Total Forecasted Revenue	\$176,619	\$227,234	\$558,059	\$558,059
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	<u>Private/Local Grants</u>	\$6,000	\$40,687	\$30,000	\$30,000
R-6.4	<u>Other Support/Donations</u>	\$2,451	\$21,050	\$16,000	\$16,000
R-6.5					
R-6.6	Total Other Forecasted Revenue (a+b)	\$8,451	\$61,737	\$46,000	\$46,000

Final Budget

Sheridan County Conservation District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$6,000			
E-1.2	Vehicles			\$16,000	\$16,000
E-1.3	Office Equipment		\$5,444		
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	TOTAL CAPITAL OUTLAY	\$6,000	\$5,444	\$16,000	\$16,000

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$6,625	\$7,994	\$8,989	\$8,989
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Travel	\$412	\$1,172	\$1,500	\$1,500
E-2.6	Training/Registrations	\$195	\$540	\$500	\$500
E-2.7	_____				
E-3	Board Expenses				
E-3.1	Travel	\$281	\$216	\$500	\$500
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	Meeting Registrations	\$364	\$420	\$500	\$500
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$518	\$805	\$1,000	\$1,000
E-4.2	Accounting/Auditing	\$2,100	\$2,100	\$2,500	\$2,500
E-4.3	Other (Specify)				
E-4.4	Bank Service Charges	\$225	\$217	\$250	\$250
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$2,435	\$3,227	\$2,500	\$2,500
E-5.2	Office equipment, rent & repair	\$2,399	\$3,180	\$3,300	\$3,300
E-5.3	Education				
E-5.4	Registrations	\$702	\$3,952	\$2,562	\$2,562
E-5.5	Other (Specify)				
E-5.6	Vehicle Lease/Maintenan	\$5,570	\$4,118	\$2,935	\$2,935
E-5.7	County Bd Elections	\$1,869		\$5,000	\$5,000
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$23,695	\$27,942	\$32,036	\$32,036

Final Budget

Sheridan County Conservation District

FYE 6/30/2019

OPERATIONS BUDGET					
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$59,629	\$71,942	\$80,898	\$80,898
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	Fuel	\$385	\$467	\$500	\$500
E-9.2	Equipment/Materials		\$873	\$500	\$500
E-9.3	_____				
E-9.4	_____				
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Oil Recycling Program	\$711	\$474	\$750	\$750
E-10.2	Tree Program (inc. sales	\$5,206	\$4,948	\$3,240	\$3,240
E-10.3	Water Monitoring Program	\$8,228	\$4,971	\$11,382	\$11,382
E-10.4	Improvements Program	\$51,250	\$109,727	\$441,094	\$441,094
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	Outreach/Promotion	\$17,373	\$9,509	\$11,000	\$11,000
E-12.2	Living Snow Fence Project	\$100	\$5,833	\$7,287	\$7,287
E-12.3	Acme Brownfield Project	\$6,065	\$5,373	\$6,000	\$6,000
E-12.4	Range Monitoring Project				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$148,948	\$214,116	\$562,651	\$562,651

Final Budget

Sheridan County Conservation District

FYE 6/30/2019

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$938	\$939	\$1,000	\$1,000
E-14.2	Buildings and vehicles		\$608	\$500	\$605	\$605
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$5,068	\$6,115	\$6,876	\$6,876
E-15.2	Workers Compensation		\$1,305	\$1,677	\$2,013	\$2,013
E-15.3	Unemployment Taxes		\$136	\$159	\$252	\$252
E-15.4	Retirement		\$5,037	\$6,344	\$7,085	\$7,085
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$13,092	\$15,734	\$17,831	\$17,831

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final 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	\$0

Final Budget

Sheridan County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2019

GENERAL FUNDS

	End of Year	Beginning	Beginning	Final Approval
	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	
C-1 Balances at Beginning of Fiscal Year				
C-1.1 General Fund Checking Account Balance	\$1,434	\$1,434	\$7,056	\$7,056
C-1.2 Savings and Investments Account Balance		\$0		
C-1.3 General Fund CD Balance		\$0		
C-1.4 All Other Funds	\$17,735	\$17,735	\$28,329	\$28,329
C-1.5 Reserves (From Below)	\$16,000	\$16,000	\$22,000	\$10,000
C-1.6 Total Estimated Cash and Investments on Hand	\$35,169	\$35,169	\$57,385	\$45,385
C-2 General Fund Reductions:				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$12,000	\$22,000	\$10,000	\$10,000
C-2.3 Total Deductions (a+b)	\$12,000	\$22,000	\$10,000	\$10,000
C-2.4 Estimated Non-Restricted Funds Available	\$23,169	\$13,169	\$47,385	\$35,385

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-3				
C-3.1 Beginning Balance in Reserve Account (end of previous year)	\$7,000	\$11,000	\$16,000	\$16,000
C-3.2 Date of Reserve Approval in Minutes: 7/12/2016				
C-3.3 Amount to be added to the reserve	\$4,000	\$5,000	\$4,000	\$4,000
C-3.4 Date of Reserve Approval in Minutes: 7/11/2017				
C-3.5 SUB-TOTAL	\$11,000	\$16,000	\$20,000	\$20,000
C-3.6 Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7 a. Buy-out Vehicle Lease			\$16,000	\$16,000
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	\$16,000	\$16,000
C-3.12 Balance to be retained in Depreciation Reserve Account	\$11,000	\$16,000	\$4,000	\$4,000

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-4				
C-4.1 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2 Date of Reserve Approval in Minutes: _____				
C-4.3 Amount to be added to the reserve				
C-4.4 Date of Reserve Approval in Minutes: _____				
C-4.5 SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.6 Identify the amount and project to be spent from "Other"				
C-4.7 a. _____				
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	\$0	\$0
C-4.12 Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-5				
C-5.1 Beginning Balance in Reserve Account (end of previous year)	\$9,000	\$1,000	\$6,000	\$6,000
C-5.2 Date of Reserve Approval in Minutes: 7/11/2016				
C-5.3 Amount to be added to the reserve		\$5,000		
C-5.4 Date of Reserve Approval in Minutes: 7/11/2017				
C-5.5 SUB-TOTAL	\$9,000	\$6,000	\$6,000	\$6,000
C-5.6 Amount to be spent from Emergency Reserve (Cash)	\$8,000			
C-5.7 Date of Reserve Approval in Minutes: 4/4/17 & 6/28/17				
C-5.8 Balance to be retained in Assigned Fund Balance	\$1,000	\$6,000	\$6,000	\$6,000
C-5.9 TOTAL TO BE SPENT	\$8,000	\$0	\$16,000	\$16,000