

# Final Budget

Sheridan County Conservation District	
Budget Hearing Information	
1949 Sugarland Drive, Suite 102	Location: District Office
Sheridan, WY 82801	Date: 7/11/2017
307-672-5820	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 FY2018 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 reimbursible grants and actual amounts will fluctuate depending upon the specific number and type of potential projects completed. The primary changes in the FY2018 budget relate to final expected completion of some large water quality improvement projects that will be funded through state and federal grants. In addition, there will be an expansion to a Living Snow Fence Project and additional expenses for a brownfields remediation project.

**S-B RESERVE DESCRIPTION**

The District has two reserve funds. An emergency reserve, with \$1000, is for unexpected expenses such as new projects and equipment repairs/replacement. The vehicle reserve is for funds needed to buy a vehicle, for field activities, once the current lease is up for renewal at the end of FY2018.

**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
Brad Holliday	11/1/20

<p><b>If Yes, enter</b></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</p> <p>Hours Open: 8:30-2:30 Monday-Thursday</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?

How and where are the notices of meeting posted for the public?

Where are the public meetings held?

## FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$209,273	\$191,735	\$437,142	\$437,142
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$2,500	-\$4,000	\$10,000	\$10,000
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$232,960	\$206,812	\$448,229	\$448,229
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$5,823	\$6,701	\$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	\$38,124	\$40,524	\$40,524
S-10	<b>Grants</b>	\$98,112	\$126,902	\$325,647	\$325,647
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$9,551	\$13,344	\$58,350	\$58,350
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$164,010	\$185,071	\$429,060	\$429,060
FY 7/1/17-6/30/18		Sheridan County Conservation District			

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$6,500	\$6,500
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$23,414	\$23,695	\$24,924	\$24,924
S-18	<b>Operations</b>	\$169,871	\$154,947	\$391,053	\$391,053
S-19	<b>Indirect Costs</b>	\$15,987	\$13,092	\$14,665	\$14,665

S-20	<b>Total Expenditures</b>	\$209,273	\$191,735	\$437,142	\$437,142
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DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$68,950	\$21,741	\$19,169	\$19,169

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$6,000	\$7,000	\$11,000	\$11,000
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$7,500	\$9,000	\$1,000	\$1,000
	<b>Total Reserves (a+b+c)</b>	\$13,500	\$16,000	\$12,000	\$12,000
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$1,000	\$4,000	\$5,000	\$5,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$1,500	\$0	\$5,000	\$5,000
	<b>Total to be added (a+b+c)</b>	\$2,500	\$4,000	\$10,000	\$10,000
S-31	<b>Subtotal</b>	\$16,000	\$20,000	\$22,000	\$22,000
S-32	<b>Less Total to be spent</b>	\$0	\$8,000	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$16,000	\$12,000	\$22,000	\$22,000

*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

# Final Budget

Sheridan County Conservation District

FYE 6/30/2018

**NAME OF DISTRICT/BOARD** \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	<b>Tax Levy (From the County Treasurer)</b>				
R-1.2	Other County Support				

## FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final 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	\$27,600	\$30,000	\$30,000
R-2.3	City (or Town) Aid	\$11,700	\$1,700	\$1,700	\$1,700
R-2.4	Other (Specify) _____				
R-2.5	<b>Total Government Support</b>	\$50,524	\$38,124	\$40,524	\$40,524
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$177	\$158	\$300	\$300
R-3.2	Sales of Goods or Services	\$5,348	\$6,173	\$4,000	\$4,000
R-3.3	Other Assessments	\$298	\$370	\$240	\$240
R-3.4	<b>Total Operating Revenues</b>	\$5,823	\$6,701	\$4,540	\$4,540
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$96,207	\$77,141	\$142,239	\$142,239
R-4.3	Grants from State Agencies	\$1,905	\$49,761	\$183,408	\$183,408
R-4.4	<b>Total Grants</b>	\$98,112	\$126,902	\$325,647	\$325,647
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$34	\$59	\$50	\$50
R-5.2	Other: Specify _____ Private Grants	\$5,961	\$9,440	\$44,300	\$44,300
R-5.3	Other: See Additional _____	\$3,556	\$3,845	\$14,000	\$14,000
R-5.4	<b>Total Miscellaneous</b>	\$9,551	\$13,344	\$58,350	\$58,350
R-5.5	<b>Total Forecasted Revenue</b>	\$164,010	\$185,071	\$429,060	\$429,060
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

# Final Budget

Sheridan County Conservation District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment			\$5,000	\$5,000
E-1.4	Other (Specify)				
E-1.5	<u>Current Meter</u>			\$1,500	\$1,500
E-1.6					
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0	\$6,500	\$6,500

## ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$7,932	\$6,625	\$6,837	\$6,837
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Travel	\$431	\$412	\$500	\$500
E-2.6	<u>Training/Registrations</u>	\$297	\$195	\$500	\$500
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	\$297	\$281	\$500	\$500
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>Registrations</u>	\$312	\$364	\$500	\$500
E-3.5					
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal		\$518	\$500	\$500
E-4.2	Accounting/Auditing	\$2,125	\$2,100	\$2,100	\$2,100
E-4.3	Other (Specify)				
E-4.4	<u>Bank Service Charges</u>	\$315	\$225	\$250	\$250
E-4.5	<u>Vehicle Lease/Maintenan</u>	\$3,843	\$5,570	\$4,535	\$4,535
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$2,478	\$2,435	\$2,500	\$2,500
E-5.2	Office equipment, rent & repair	\$2,388	\$2,399	\$2,500	\$2,500
E-5.3	Education				
E-5.4	Registrations	\$1,812	\$702	\$3,702	\$3,702
E-5.5	Other (Specify)				
E-5.6	<u>Area Meetings</u>	\$1,186			
E-5.7	<u>Elections</u>		\$1,869		
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	\$23,414	\$23,695	\$24,924	\$24,924

# Final Budget

Sheridan County Conservation District

FYE 6/30/2018

<b>OPERATIONS BUDGET</b>					
		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$71,385	\$59,629	\$61,529	\$61,529
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	\$416	\$385	\$500	\$500
E-9.2	Equipment/Supplies			\$500	\$500
E-9.3	Project Expense Match	\$4,830	\$446		
E-9.4	_____				
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Oil Recycling	\$223	\$711	\$750	\$750
E-10.2	Tree	\$4,214	\$4,959	\$3,000	\$3,000
E-10.3	Sales Tax on Trees	\$307	\$247	\$240	\$240
E-10.4	_____				
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Private/Local Grants	\$5,718		\$30,000	\$30,000
E-11.2	USEPA/WDEQ Grants	\$38,042	\$22,623	\$95,200	\$95,200
E-11.3	State Grants	\$31,461	\$45,067	\$187,334	\$187,334
E-11.4	_____				
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Outreach	\$7,253	\$5,979	\$7,500	\$7,500
E-12.2	TR Acme	\$6,022	\$12,065	\$3,000	\$3,000
E-12.3	GC Stormwater		\$2,836	\$1,500	\$1,500
E-12.4	_____				
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$169,871</b>	<b>\$154,947</b>	<b>\$391,053</b>	<b>\$391,053</b>

# Final Budget

Sheridan County Conservation District

FYE 6/30/2018

## INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$1,075	\$938	\$1,200	\$1,200
E-14.2	Buildings and vehicles		\$624	\$608	\$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		\$6,068	\$5,068	\$5,230	\$5,230
E-15.2	Workers Compensation		\$1,431	\$1,305	\$1,531	\$1,531
E-15.3	Unemployment Taxes		\$151	\$136	\$232	\$232
E-15.4	Retirement		\$6,639	\$5,037	\$5,722	\$5,722
E-15.5	Health Insurance					
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>\$15,987</b>	<b>\$13,092</b>	<b>\$14,665</b>	<b>\$14,665</b>

## DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final 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>

# Final Budget

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

FYE 6/30/2018 \_\_\_\_\_

## GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-1</b>	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$1,274	\$4,571	\$2,127	\$2,127
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds	\$67,676	\$17,170	\$17,042	\$17,042
C-1.5	Reserves (From Below)	\$16,000	\$12,000	\$22,000	\$22,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$84,950</b>	<b>\$33,741</b>	<b>\$41,169</b>	<b>\$41,169</b>
<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$16,000	\$12,000	\$22,000	\$22,000
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$16,000</b>	<b>\$12,000</b>	<b>\$22,000</b>	<b>\$22,000</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$68,950</b>	<b>\$21,741</b>	<b>\$19,169</b>	<b>\$19,169</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-3</b>					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$6,000	\$7,000	\$11,000	\$11,000
C-3.2	<i>Date of Reserve Approval in Minutes:</i> 7/12/2016				
C-3.3	Amount to be added to the reserve	\$1,000	\$4,000	\$5,000	\$5,000
C-3.4	<i>Date of Reserve Approval in Minutes:</i> 7/11/2017				
C-3.5	<b>SUB-TOTAL</b>	<b>\$7,000</b>	<b>\$11,000</b>	<b>\$16,000</b>	<b>\$16,000</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	Balance to be retained in Depreciation Reserve Account	\$7,000	\$11,000	\$16,000	\$16,000

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

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-4</b>					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	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	<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	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

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

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-5</b>					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$7,500	\$9,000	\$1,000	\$1,000
C-5.2	<i>Date of Reserve Approval in Minutes:</i> 7/11/2016				
C-5.3	Amount to be added to the reserve	\$1,500		\$5,000	\$5,000
C-5.4	<i>Date of Reserve Approval in Minutes:</i> 7/11/2017				
C-5.5	<b>SUB-TOTAL</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
C-5.6	Amount to be spent from Emergency Reserve (Cash)		\$8,000		
C-5.7	<i>Date of Reserve Approval in Minutes:</i> 4/4/2017 & 6/28/2017				
C-5.8	Balance to be retained in Assigned Fund Balance	\$9,000	\$1,000	\$6,000	\$6,000
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>