

Final Budget

| | |
|--|--|
| Sheridan County Conservation District | |
| <small>Budget Hearing Information</small> | |
| 1949 Sugarland Drive, Suite 102 | Location: District Office |
| Sheridan, WY 82801 | Date: 7/9/2019 |
| 307-672-5820 | Time: 4:00 PM |
| Sheridan County | Budget Prepared by: Carrie Rogaczewski, District Manager |

S-A BUDGET MESSAGE W.S. 16-4-10(d)

We, the Sheridan County Conservation District Board of Supervisors, do hereby submit this FY2020 Budget, in compliance with the Uniform Municipal Procedures Act. The budget has been reviewed by the Board 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 no major changes in the financial management 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; actual amounts will flucture depending on the specific number and types of projects completed. The primary change for the FY20 budget relates to a large stream stabilization project, emergency projects resulting from flood damages, and the associated engineering and construction expenses. These projects are being funded through a combination of federal, state, and private grants and contributions. The budget also includes expenses related to a brownfield remediation project and range monitoring activities.

S-B RESERVE DESCRIPTION

The District has two reserve funds and will add a third in Fiscal Year 2020. An emergency reserve is for unexpected expenses such as for new projects or equipment maintenance. A vehicle/equipment reserve includes funds to replace the District vehicle, which was purchased in FY2019 for field activities. A third reserve is for potential expenses related to the brownfield remediation project that may not be covered through state and federal grants and programs.

S-C

| Names of Board Members | Date of End of Term | Does the district have regular office hours exceeding 20 hours per week? |
|------------------------|---------------------|---|
| Susan Holmes | 11/1/22 | <input checked="" type="checkbox"/> Yes |
| Edith Heyward | 11/1/22 | If Yes, enter Address of office: 1949 Sugarland Drive, Suite 102 City, State, Zip: Sheridan, WY 82801 Phone Number: (307) 672-5820 x. 3 Hours Open: Monday-Thursday 8:30-2:30 |
| Orrin Connell | 11/1/22 | |
| Emerson Scott | 11/1/20 | |
| Doug Masters | 11/1/20 | |
| | | |
| | | |
| | | |
| | | |
| | | |

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 | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|----------|--|---------------------|------------------------|-----------------------|----------------|
| S-1 | Total Budgeted Expenditures | \$263,236 | \$365,681 | \$993,495 | \$993,495 |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 | Total Change to Restricted Funds | \$10,000 | -\$12,000 | \$5,000 | \$5,000 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$324,356 | \$401,617 | \$999,952 | \$999,952 |
| S-5 | Amount requested from County Commissioners | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|-----------------|--|---------------------|------------------------|-----------------------|----------------|
| S-7 | Operating Revenues | \$9,628 | \$10,346 | \$8,920 | \$8,920 |
| S-8 | Tax levy (From the County Treasurer) | \$0 | \$0 | \$0 | \$0 |
| S-9 | Government Support | \$16,428 | \$14,821 | \$20,524 | \$20,524 |
| S-10 | Grants | \$169,771 | \$266,385 | \$771,442 | \$771,442 |
| S-11 | Other County Support (Not from Co. Treas.) | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| S-12 | Miscellaneous | \$1,408 | \$255 | \$225 | \$225 |
| S-13 | Other Forecasted Revenue | \$61,737 | \$44,425 | \$104,500 | \$104,500 |
| S-14 | Total Revenue | \$288,971 | \$366,232 | \$935,611 | \$935,611 |

Sheridan County Conservation District
FY 7/1/19-6/30/20

| EXPENDITURE SUMMARY | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$5,444 | \$17,127 | \$0 | \$0 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$27,942 | \$28,930 | \$28,732 | \$28,732 |
| S-18 | Operations | \$214,117 | \$286,590 | \$945,856 | \$945,856 |
| S-19 | Indirect Costs | \$15,734 | \$17,033 | \$18,907 | \$18,907 |
| S-20R | Expenditures paid by Reserves | \$0 | \$16,000 | \$0 | \$0 |
| S-20 | Total Expenditures | \$263,236 | \$365,681 | \$993,495 | \$993,495 |

| DEBT SUMMARY | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|--------------|------------------------|---------------------|------------------------|-----------------------|----------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |

| CASH AND INVESTMENTS | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|----------------------|---------------------|---------------------|------------------------|-----------------------|----------------|
| S-22 | TOTAL GENERAL FUNDS | \$35,385 | \$35,385 | \$64,341 | \$64,341 |

| Summary of Reserve Funds | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|--------------------------|---------------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-23 | Beginning Balance in Reserve Accounts | \$0 | \$0 | \$0 | \$0 |
| S-24 | a. Depreciation Reserve | \$12,000 | \$22,000 | \$10,000 | \$10,000 |
| S-25 | b. Other Reserve | \$0 | \$0 | \$0 | \$0 |
| S-26 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$12,000 | \$22,000 | \$10,000 | \$10,000 |
| S-27 | Amount to be added | \$0 | \$0 | \$0 | \$0 |
| S-28 | a. Depreciation Reserve | \$10,000 | \$4,000 | \$5,000 | \$5,000 |
| S-29 | b. Other Reserve | \$0 | \$0 | \$0 | \$0 |
| S-30 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$10,000 | \$4,000 | \$5,000 | \$5,000 |
| S-31 | Subtotal | \$22,000 | \$26,000 | \$15,000 | \$15,000 |
| S-32 | Less Total to be spent | \$0 | \$16,000 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$22,000 | \$10,000 | \$15,000 | \$15,000 |

End of Summary

Lusan Dulmus, Chair
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7-9-19

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

PREPARED BY: Carrie Rogaczewski, District Manager

DISTRICT PHONE: 307-672-5820

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

1/23/19 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Sheridan County Conservation District
NAME OF DISTRICT/BOARD

FYE 6/30/2020

PROPERTY TAXES AND ASSESSMENTS

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |

FORECASTED REVENUE

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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) | | | | |
| R-2.3 | City (or Town) Aid | \$1,700 | \$1,700 | \$11,700 | \$11,700 |
| R-2.4 | Other (Specify) City Stormwater Agmt | \$5,904 | \$4,297 | | |
| R-2.5 | Total Government Support | \$16,428 | \$14,821 | \$20,524 | \$20,524 |
| R-3 | Operating Revenues | | | | |
| R-3.1 | Customer Charges | \$4,040 | \$1,320 | \$1,500 | \$1,500 |
| R-3.2 | Sales of Goods or Services | \$5,272 | \$8,532 | \$7,000 | \$7,000 |
| R-3.3 | Other Assessments | \$316 | \$494 | \$420 | \$420 |
| R-3.4 | Total Operating Revenues | \$9,628 | \$10,346 | \$8,920 | \$8,920 |
| R-4 | Grants | | | | |
| R-4.1 | Direct Federal Grants | \$1,089 | \$40,384 | \$192,832 | \$192,832 |
| R-4.2 | Federal Grants thru State Agencies | \$113,481 | \$103,267 | \$238,920 | \$238,920 |
| R-4.3 | Grants from State Agencies | \$55,201 | \$122,734 | \$339,690 | \$339,690 |
| R-4.4 | Total Grants | \$169,771 | \$266,385 | \$771,442 | \$771,442 |
| R-5 | Miscellaneous Revenue | | | | |
| R-5.1 | Interest | \$108 | \$255 | \$225 | \$225 |
| R-5.2 | Other: Specify Registrations/fees | \$1,300 | | | |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$1,408 | \$255 | \$225 | \$225 |
| R-5.5 | Total Forecasted Revenue | \$197,235 | \$291,807 | \$801,111 | \$801,111 |
| 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 | Private/Local Grants | \$40,687 | \$30,000 | \$88,500 | \$88,500 |
| R-6.4 | Other Support/Donations | \$21,050 | \$14,425 | \$16,000 | \$16,000 |
| R-6.5 | | | | | |
| R-6.6 | Total Other Forecasted Revenue (a+b) | \$61,737 | \$44,425 | \$104,500 | \$104,500 |

Final Budget

Sheridan County Conservation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2020

CAPITAL OUTLAY BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|------------|-----------------------------|---------------------|------------------------|-----------------------|----------------|
| E-1 | Capital Outlay | | | | |
| E-1.1 | Real Property | | | | |
| E-1.2 | Vehicles | | \$16,777 | | |
| E-1.3 | Office Equipment | \$5,444 | \$350 | | |
| E-1.4 | Other (Specify) | | | | |
| E-1.5 | | | | | |
| E-1.6 | | | | | |
| E-1.7 | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$5,444 | \$17,127 | \$0 | \$0 |

ADMINISTRATION BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|------------|--------------------------------------|---------------------|------------------------|-----------------------|----------------|
| E-2 | Personnel Services | | | | |
| E-2.1 | Administrator | \$7,994 | \$8,435 | \$9,380 | \$9,380 |
| E-2.2 | Secretary | | | | |
| E-2.3 | Clerical | | | | |
| E-2.4 | Other (Specify) | | | | |
| E-2.5 | Travel | \$1,172 | \$2,490 | \$1,500 | \$1,500 |
| E-2.6 | Training/Registrations | \$540 | \$454 | \$500 | \$500 |
| E-2.7 | | | | | |
| E-3 | Board Expenses | | | | |
| E-3.1 | Travel | \$216 | | \$500 | \$500 |
| E-3.2 | Mileage | | | | |
| E-3.3 | Other (Specify) | | | | |
| E-3.4 | Meeting Registrations | \$420 | \$30 | \$500 | \$500 |
| E-3.5 | County Bd. Elections | | \$3,936 | | |
| E-3.6 | | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | \$805 | | \$1,000 | \$1,000 |
| E-4.2 | Accounting/Auditing | \$2,100 | \$2,300 | \$2,300 | \$2,300 |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | Bank Service Charges | \$217 | \$222 | \$250 | \$250 |
| E-4.5 | CC Merchant Fees | | \$210 | \$350 | \$350 |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | \$3,227 | \$2,702 | \$3,000 | \$3,000 |
| E-5.2 | Office equipment, rent & repair | \$3,180 | \$4,318 | \$4,000 | \$4,000 |
| E-5.3 | Education | | | | |
| E-5.4 | Registrations | \$3,952 | \$2,562 | \$2,452 | \$2,452 |
| E-5.5 | Other (Specify) | | | | |
| E-5.6 | Vehicle Lease/Maintenan | \$4,118 | \$665 | \$2,300 | \$2,300 |
| E-5.7 | Property Taxes | | \$606 | \$700 | \$700 |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | \$27,942 | \$28,930 | \$28,732 | \$28,732 |

Final Budget

Sheridan County Conservation District _____

FYE 6/30/2020

OPERATIONS BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|-------------|--|---------------------|------------------------|-----------------------|------------------|
| E-7 | Personnel Services | | | | |
| E-7.1 | Wages--Operations | \$71,942 | \$75,919 | \$84,418 | \$84,418 |
| 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 | \$467 | \$668 | \$750 | \$750 |
| 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 | \$474 | \$493 | \$750 | \$750 |
| E-10.2 | Tree Program & sales tax | \$4,948 | \$7,782 | \$5,670 | \$5,670 |
| E-10.3 | Water Monitoring Program | \$4,971 | \$12,155 | \$11,500 | \$11,500 |
| E-10.4 | Improvements Program | \$109,727 | \$169,267 | \$801,000 | \$801,000 |
| 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 | \$9,509 | \$9,813 | \$9,500 | \$9,500 |
| E-12.2 | Living Snow Fence Project | \$5,833 | \$6,834 | \$13,910 | \$13,910 |
| E-12.3 | Acme Brownfield Project | \$5,373 | \$3,660 | \$7,000 | \$7,000 |
| E-12.4 | Range Monitoring Project | | | \$10,858 | \$10,858 |
| E-12.5 | _____ | | | | |
| E-13 | TOTAL OPERATIONS | \$214,117 | \$286,590 | \$945,856 | \$945,856 |

Final Budget

Sheridan County Conservation District

FYE 6/30/2020

INDIRECT COSTS BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|-------------------------------------|------------------------------|---------------------|------------------------|-----------------------|-----------------|
| E-14 Insurance | | | | | |
| E-14.1 | Liability | \$939 | \$1,078 | \$1,200 | \$1,200 |
| E-14.2 | Buildings and vehicles | \$500 | \$500 | \$600 | \$600 |
| 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 | \$6,115 | \$6,453 | \$7,175 | \$7,175 |
| E-15.2 | Workers Compensation | \$1,677 | \$1,843 | \$2,101 | \$2,101 |
| E-15.3 | Unemployment Taxes | \$159 | \$109 | \$263 | \$263 |
| E-15.4 | Retirement | \$6,344 | \$7,050 | \$7,568 | \$7,568 |
| E-15.5 | Health Insurance | | | | |
| E-15.6 | Other (Specify) | | | | |
| E-15.7 | _____ | | | | |
| E-15.8 | _____ | | | | |
| E-15.9 | _____ | | | | |
| E-17 TOTAL INDIRECT COSTS | | \$15,734 | \$17,033 | \$18,907 | \$18,907 |

DEBT SERVICE BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 6/30/2020 _____

GENERAL FUNDS

| | End of Year | Beginning | Beginning | Final Approval |
|---|---------------------|------------------------|-----------------------|-----------------|
| | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | |
| C-1 Balances at Beginning of Fiscal Year | | | | |
| C-1.1 General Fund Checking Account Balance | \$7,056 | \$7,056 | \$16,506 | \$16,506 |
| C-1.2 Savings and Investments Account Balance | | \$0 | | |
| C-1.3 General Fund CD Balance | | \$0 | | |
| C-1.4 All Other Funds | \$28,329 | \$28,329 | \$47,835 | \$47,835 |
| C-1.5 Reserves (From Below) | \$22,000 | \$22,000 | \$15,000 | \$15,000 |
| C-1.6 Total Estimated Cash and Investments on Hand | \$57,385 | \$57,385 | \$79,341 | \$79,341 |
| C-2 General Fund Reductions: | | | | |
| C-2.1 a. Unpaid bills at FYE | | | | |
| C-2.2 b. Reserves | \$22,000 | \$10,000 | \$15,000 | \$15,000 |
| C-2.3 Total Deductions (a+b) | \$22,000 | \$10,000 | \$15,000 | \$15,000 |
| C-2.4 Estimated Non-Restricted Funds Available | \$35,385 | \$47,385 | \$64,341 | \$64,341 |

SINKING & DEBT SERVICE FUNDS

| | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|---|---------------------|------------------------|-----------------------|----------------|
| C-3 | | | | |
| C-3.1 Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-3.2 <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-3.3 Amount to be added to the reserve | | | | |
| C-3.4 <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-3.5 SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| C-3.6 Identify the amount and project to be spent | | | | |
| 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 TOTAL CAPITAL OUTLAY (a+b+c) | \$0 | \$0 | \$0 | \$0 |
| C-3.12 Balance to be retained | \$0 | \$0 | \$0 | \$0 |

RESERVES

| | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|---|---------------------|------------------------|-----------------------|----------------|
| C-4 | | | | |
| C-4.1 Beginning Balance in Reserve Account (end of previous year) | \$12,000 | \$22,000 | \$10,000 | \$10,000 |
| C-4.2 <i>Date of Reserve Approval in Minutes:</i> 7/10/2018 | | | | |
| C-4.3 Amount to be added to the reserve | \$10,000 | \$4,000 | \$5,000 | \$5,000 |
| C-4.4 <i>Date of Reserve Approval in Minutes:</i> 7/9/2019 | | | | |
| C-4.5 SUB-TOTAL | \$22,000 | \$26,000 | \$15,000 | \$15,000 |
| C-4.6 Identify the amount and project to be spent | | | | |
| C-4.7 a. Vehicle Purchase | | \$16,000 | | |
| C-4.8 b. _____ | | | | |
| C-4.9 c. _____ | | | | |
| C-4.10 <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c) | \$0 | \$16,000 | \$0 | \$0 |
| C-4.12 Balance to be retained | \$22,000 | \$10,000 | \$15,000 | \$15,000 |

BOND FUNDS

| | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Final Approval |
|---|---------------------|------------------------|-----------------------|----------------|
| C-5 | | | | |
| C-5.1 Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-5.2 <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-5.3 Amount to be added to the reserve | | | | |
| C-5.4 <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-5.5 SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| C-5.6 Identify the amount and project to be spent | | | | |
| C-5.7 <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-5.8 Balance to be retained | \$0 | \$0 | \$0 | \$0 |
| C-5.9 TOTAL TO BE SPENT | \$0 | \$16,000 | \$0 | \$0 |