

Final Budget

Dubois-Crowheart Conservation District	
	Budget Hearing Information
PO Box 27	Location: Dubois-Crowheart Conservation District
Dubois, WY 82513	Date: 7/6/2016
307 455 3688	Time: 5:30 PM
Fremont	Budget Prepared by: Roz Abel

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

Due to a drop in oil and mineral tax income, the Fremont County Assessor's office has recommended that DCCD lower their expected mill levy revenue by 25-30% from the 2015-2016 year. Therefore DCCD's 2016-2017 Proposed Budget reflects this decrease in revenue, and expenditures have been cut to stay in line with the anticipated revenue level.

Additionally, the District, lost their only employee at the end of the 2015 calendar year and did not hire another until the first of November 2016. Therefore, the 2016-2017 Proposed Budget will reflect an increase in payroll expenses over the previous two years.

FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$27,854	\$54,443	\$88,541	\$88,541
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	-\$18,025	\$57,998	\$2,224	\$2,224
S-4 Total General Fund and Forecasted Revenues	\$16,099	\$121,173	\$131,777	\$131,777
S-5 Amount requested from County Commissioners	\$0	\$100,345	\$72,500	\$72,500
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$185	\$5,475	\$6,000	\$6,000
S-8 Tax levy (From the County Treasurer)	\$0	\$100,345	\$72,500	\$72,500
S-9 Government Support	\$8,824	\$8,824	\$8,824	\$8,824
S-10 Grants	\$0	\$3,636	\$1,941	\$1,941
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$820	\$657	\$0	\$0
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$9,829	\$118,937	\$89,265	\$89,265

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$1,500	\$1,500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$14,358	\$28,779	\$53,530	\$53,530
S-18	Operations	\$12,503	\$17,624	\$21,350	\$21,350
S-19	Indirect Costs	\$993	\$8,040	\$12,161	\$12,161
S-20	Total Expenditures	\$27,854	\$54,443	\$88,541	\$88,541

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

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$6,271	\$2,236	\$42,512	\$42,512

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$81,372	\$63,798	\$120,000	\$120,000
	Total Reserves (a+b+c)	\$81,372	\$63,798	\$120,000	\$120,000
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$9,829	\$118,441	\$89,265	\$89,265
	Total to be added (a+b+c)	\$9,829	\$118,441	\$89,265	\$89,265
S-31	Subtotal	\$91,201	\$182,239	\$209,265	\$209,265
S-32	Less Total to be spent	\$27,854	\$60,443	\$87,041	\$87,041
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$63,347	\$121,796	\$122,224	\$122,224

End of Summary

Mary Ann Eastman Treasurer
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7-6-2016

MARY ANN EASTMAN

DISTRICT ADDRESS: PO Box 27
Dubois, WY 82513

PREPARED BY: Roz Abel

DISTRICT PHONE: 307 455 3688

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

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Dubois-Crowheart Conservation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2017

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)		\$100,345	\$72,500	\$72,500
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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				
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$8,824	\$8,824	\$8,824	\$8,824
R-3	Operating Revenues				
R-3.1	Customer Charges	\$185			
R-3.2	Sales of Goods or Services		\$5,475	\$6,000	\$6,000
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$185	\$5,475	\$6,000	\$6,000
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies		\$3,636	\$1,941	\$1,941
R-4.4	Total Grants	\$0	\$3,636	\$1,941	\$1,941
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$30	\$48		
R-5.2	Other: Specify				
R-5.3	Other: See Additional	\$790	\$609		
R-5.4	Total Miscellaneous	\$820	\$657	\$0	\$0
R-5.5	Total Forecasted Revenue	\$9,829	\$18,592	\$16,765	\$16,765
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	\$0

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NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment			\$1,500	\$1,500
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$1,500	\$1,500

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$13,884	\$21,292	\$39,600	\$39,600
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7					
E-3	Board Expenses				
E-3.1	Travel		\$953	\$1,200	\$1,200
E-3.2	Mileage		\$1,216	\$1,500	\$1,500
E-3.3	Other (Specify)				
E-3.4	Meals (Interview day, LWOP)		\$633	\$930	\$930
E-3.5	_____				
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$50	\$70	\$100	\$100
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies				
E-5.2	Office equipment, rent & repair		\$399	\$450	\$450
E-5.3	Education				
E-5.4	Registrations	\$424	\$444	\$750	\$750
E-5.5	Other (Specify)				
E-5.6	Telephone/Internet expen		\$1,263	\$1,600	\$1,600
E-5.7	Donation WDA & WCDEA		\$219	\$200	\$200
E-5.8	see additional details		\$2,290	\$7,200	\$7,200
E-6	TOTAL ADMINISTRATION	\$14,358	\$28,779	\$53,530	\$53,530

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OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations				
E-7.2	Service Contracts	\$165	\$57		
E-7.3	Other (Specify)				
E-7.4	Advertising for Manager	\$1,725	\$250		
E-7.5					
E-7.6					
E-8	Travel				
E-8.1	Mileage	\$870			
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
E-9	Operating supplies (List)				
E-9.1	General Operations	\$9,599	\$92		
E-9.2					
E-9.3	Office Supplies		\$1,016	\$1,200	\$1,200
E-9.4					
E-9.5					
E-10	Program Services (List)				
E-10.1	Tree Program	\$25	\$3,445	\$500	\$500
E-10.2	E-Waste Day	\$90			
E-10.3	Private Well Water Test		\$3,671	\$1,800	\$1,800
E-10.4	Whit Hibbard Workshop		\$2,834	\$1,000	\$1,000
E-10.5	see additional details		\$1,584	\$1,750	\$1,750
E-11	Contractual Arrangements (List)				
E-11.1	DCCD Cost-Share		\$4,580	\$15,000	\$15,000
E-11.2					
E-11.3	Sales Tax		\$20		
E-11.4	License & Permits		\$25		
E-11.5					
E-12	Other operations (Specify)				
E-12.1	Shoshone NF Plan	\$29			
E-12.2	Big Horn Sheep		\$50	\$100	\$100
E-12.3					
E-12.4					
E-12.5					
E-13	TOTAL OPERATIONS	\$12,503	\$17,624	\$21,350	\$21,350

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INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$993	\$984	\$1,100	\$1,100
E-14.2	Buildings and vehicles					
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			\$1,629	\$2,420	\$2,420
E-15.2	Workers Compensation			\$275	\$700	\$700
E-15.3	Unemployment Taxes				\$560	\$560
E-15.4	Retirement				\$1,950	\$1,950
E-15.5	Health Insurance			\$4,990	\$5,410	\$5,410
E-15.6	Other (Specify)					
E-15.7	QuickBook payroll fees			\$14	\$21	\$21
E-15.8	Payroll Tax Int. & Penalty			\$138		
E-15.9	see additional details			\$10		
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$993	\$8,040	\$12,161	\$12,161

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 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

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Dubois-Crowheart Conservation District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

GENERAL FUNDS

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1 Balances at Beginning of Fiscal Year				
C-1.1 General Fund Checking Account Balance	\$6,271	\$2,236	\$42,512	\$42,512
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)	\$63,347	\$121,796	\$122,224	\$122,224
C-1.6 Total Estimated Cash and Investments on Hand	\$69,618	\$124,032	\$164,736	\$164,736
C-2 General Fund Reductions:				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$63,347	\$121,796	\$122,224	\$122,224
C-2.3 Total Deductions (a+b)	\$63,347	\$121,796	\$122,224	\$122,224
C-2.4 Estimated Non-Restricted Funds Available	\$6,271	\$2,236	\$42,512	\$42,512

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final 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	Final Approval
C-4				
C-4.1 Beginning Balance in Reserve Account (end of previous year)				
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 "Other Reserves"				
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)

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5				
C-5.1 Beginning Balance in Reserve Account (end of previous year)	\$81,372	\$63,798	\$120,000	\$120,000
C-5.2 Date of Reserve Approval in Minutes: _____				
C-5.3 Amount to be added to the reserve	\$9,829	\$118,441	\$89,265	\$89,265
C-5.4 Date of Reserve Approval in Minutes: _____				
C-5.5 SUB-TOTAL	\$91,201	\$182,239	\$209,265	\$209,265
C-5.6 Amount to be spent from Emergency Reserve (Cash)	\$27,854	\$60,443	\$87,041	\$87,041
C-5.7 Date of Reserve Approval in Minutes: _____				
C-5.8 Balance to be retained in Assigned Fund Balance	\$63,347	\$121,796	\$122,224	\$122,224
C-5.9 TOTAL TO BE SPENT	\$27,854	\$60,443	\$87,041	\$87,041