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

Amended Budget

Popo Agie Conservation District

	Budget Hearing Information	Date of Amended Budget Approval:
221 South 2nd Street	**Location:** PACD Office	
Lander, WY 82520	**Date:** 8/3/2016	
307-332-3114	**Time:** 11:00am	
Fremont	**Budget Prepared by:** Kelsey Beck	

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

PACD's budget provides for four full-time staff members to carry out the natural resource conservation priorities and projects determined by the Board of Supervisors. The budget also provides for the administrative tasks, building maintenance, and vehicle expenses. This fiscal year's budget obligates resources to conduct targeted water quality monitoring and implementation of Best Management Practices on the Middle Fork of the Popo Agie to reduce E.coli contributions to the river. The District continues to manage a Rangeland Health Assessment Project for the Granite Mountain Open Grazing Allotment. The seedling tree program allows us an opportunity to provide reasonably priced seedling trees to our community. We've budgeted significant funds to Resource Conservation Projects to include: a cost-share incentive program for landowners who can't typically qualify for federal farm bill programs, to implement natural resources conservation practices that address soil erosion, water quality and quantity, energy conservation or wildlife habitat; the Community Enhancement Program provides incentive for residents and businesses within the PACD boundaries to implement resource conservation practices that provide public benefit for our local community; rural well water testing incentive program assists our rural landowners to deliver quality drinking water; an aspen regeneration project on south pass to benefit the watershed; continued planning with partners to improve the health of the M.F. Popo Agie; Emergency Conservation funds are budgeted to provide assistance for natural resource disasters that may interrupt the conservation of our soil and water resources; the Small Water Project Program provides us an opportunity to partner with Wyoming Water Development Commission to provide incentives for improving watershed condition and function; Irrigation Water Management Program provides cost-share opportunities to ditch groups/companies to improve their irrigation water delivery systems. PACD has partnered with USFWS to implement a variety of habitat improvement projects, from stream restoration to rangeland improvements for sage grouse core areas. Changes from FY15-16 to FY16-17 include anticipating a 27% decrease in mill levy. Revenues lumped into incorrect categories changed WWNRT to state funds from FY15-16 budget. Administration, operations and total expenditures, office equipment, Resource Conservation Program budgets will decrease due to the expected financial shortfall. Seedling tree sales are anticipated to increase this year due to a potential wind break project. Grant funds will expire this year for the Rangeland Health Assessment Project for the Granite Mountain Open Grazing Allotment. In addition to increased grant funds, new grant opportunities have increased the program services budget as projected for this upcoming fiscal year. Due to May flood events, we

AMENDED BUDGET SUMMARY

	OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
S-1	**Total Budgeted Expenditures**	$632,621	$501,648	$1,020,510	$908,870	$902,524
S-2	**Total Principal to Pay on Debt**	$0	$0	$0	$0	$0
S-3	**Total to be added to Restricted Funds**	$0	$0	$0	$38,640	$38,640
S-4	**Total General Fund and Forecasted Revenues**	$1,074,290	$855,265	$1,047,511	$1,047,511	$1,041,164
S-5	***Amount requested from County Commissioners***	$362,223	$362,163	$256,905	$256,905	$250,558
S-6	**Additional Funding Needed :**			**$0**	**$0**	**$0**

Popo Agie Conservation District

	REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
S-7	**Operating Revenues**	$14,058	$15,717	$25,965	$25,965	$25,965
S-8	**Tax levy (From the County Treasurer)**	$316,316	$316,294	$214,826	$214,826	$208,479
S-9	**Government Support**	$66,295	$0	$48,237	$48,237	$48,237
S-10	**Grants**	$218,256	$111,592	$369,973	$369,973	$369,973
S-11	**Other County Support (Not from Co. Treas.)**	$45,907	$45,869	$42,079	$42,079	$42,079
S-12	**Miscellaneous**	$51,394	$1,077	$1,000	$1,000	$1,000
S-13	**Other Forecasted Revenue**	$0	$0	$0	$0	$0
S-14	**Total Revenue**	$712,226	$490,548	$702,080	$702,080	$695,733

Summary Continues

	EXPENDITURE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
S-15	**Capital Outlay**	$2,132	$2,411	$500	$500	$500
S-16	**Interest and Fees On Debt**	$0	$0	$0	$0	$0
S-17	**Administration**	$165,866	$145,602	$182,546	$182,546	$182,546
S-18	**Operations**	$370,584	$247,833	$722,447	$610,807	$604,460
S-19	**Indirect Costs**	$94,039	$105,801	$115,018	$115,018	$115,018
S-20	**Total Expenditures**	$632,621	$501,648	$1,020,510	$908,870	$902,524

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

	CASH AND INVESTMENTS	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
S-22	**TOTAL GENERAL FUNDS**	$362,064	$364,717	$345,431	$345,431	$345,431
	Summary of Reserve Funds					
S-23	**Beginning Balance in Reserve Accounts**					
S-24	a. Depreciation Reserve	$0	$0	$0	$0	$0
S-25	b. Other Reserve	$0	$0	$0	$0	$0
S-26	c. Emergency Reserve (Cash)	$60,000	$100,000	$100,000	$100,000	$100,000
	Total Reserves (a+b+c)	$60,000	$100,000	$100,000	$100,000	$100,000
S-27	**Amount to be added**					
S-28	a. Depreciation Reserve	$0	$0	$0	$0	$0
S-29	b. Other Reserve	$0	$0	$0	$38,640	$38,640
S-30	c. Emergency Reserve (Cash)	$0	$0	$0	$0	$0
	Total to be added (a+b+c)	$0	$0	$0	$38,640	$38,640
S-31	**Subtotal**	$60,000	$100,000	$100,000	$138,640	$138,640
S-32	**Less Total to be spent**	$0	$0	$0	$0	$0
S-33	**TOTAL RESERVES AT END OF FISCAL YEAR**	$60,000	$100,000	$100,000	$138,640	$138,640

End of Summary

Date adopted by Special District 8/3/2016

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

Bryan Hamilk

DISTRICT ADDRESS: 221 South 2nd Street
Lander, WY 82520

PREPARED BY: Kelsey Beck

DISTRICT PHONE: 307-332-3114

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

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

Amended Budget

Popo Agie 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	Amended Budget
R-1	**Property Taxes and Assessments Received**					
R-1.1	**Tax Levy (From the County Treasurer)**	$316,316	$316,294	$214,826	$214,826	$208,479
R-1.2	Other County Support	$45,907	$45,869	$42,079	$42,079	$42,079

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
R-2	**Revenues from Other Governments**					
R-2.1	State Aid					
R-2.2	Additional County Aid (non-treasurer)					
R-2.3	City (or Town) Aid					
R-2.4	Other (Specify) WWNRT; TNC;SG Wor	$66,295	$0	$48,237	$48,237	$48,237
R-2.5	**Total Government Support**	$66,295	$0	$48,237	$48,237	$48,237
R-3	**Operating Revenues**					
R-3.1	Customer Charges					
R-3.2	Sales of Goods or Services	$14,058	$15,717	$25,965	$25,965	$25,965
R-3.3	Other Assessments					
R-3.4	**Total Operating Revenues**	$14,058	$15,717	$25,965	$25,965	$25,965
R-4	**Grants**					
R-4.1	Direct Federal Grants	$176,071	$89,379	$313,019	$313,019	$313,019
R-4.2	Federal Grants thru State Agencies	$6,695	$11,432	$19,630	$19,630	$19,630
R-4.3	Grants from State Agencies	$35,490	$10,780	$37,324	$37,324	$37,324
R-4.4	**Total Grants**	$218,256	$111,592	$369,973	$369,973	$369,973
R-5	**Miscellaneous Revenue**					
R-5.1	Interest	$1,073	$1,000	$1,000	$1,000	$1,000
R-5.2	Other: Specify NFWF	$50,000	$0	$0		
R-5.3	Other: See Additional	$321	$77			
R-5.4	**Total Miscellaneous**	$51,394	$1,077	$1,000	$1,000	$1,000
R-5.5	**Total Forecasted Revenue**	$350,003	$128,386	$445,175	$445,175	$445,175

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	$0

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CAPITAL OUTLAY BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
E-1	**Capital Outlay**						
E-1.1		Real Property					
E-1.2		Vehicles					
E-1.3		Office Equipment	$2,132	$2,411	$500	$500	$500
E-1.4		Other (Specify)					
E-1.5							
E-1.6							
E-1.7							
E-1.8	**TOTAL CAPITAL OUTLAY**		$2,132	$2,411	$500	$500	$500

ADMINISTRATION BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
E-2	**Personnel Services**						
E-2.1		Administrator	$56,179	$59,029	$56,979	$56,979	$56,979
E-2.2		Secretary	$36,316	$37,896	$37,896	$37,896	$37,896
E-2.3		Clerical					
E-2.4		Other (Specify)					
E-2.5		Separation Pay	$27,548	$0	$25,000	$25,000	$25,000
E-2.6							
E-2.7							
E-3	**Board Expenses**						
E-3.1		Travel	$5,868	$6,717	$11,846	$11,846	$11,846
E-3.2		Mileage					
E-3.3		Other (Specify)					
E-3.4		Dues	$14,102	$13,842	$14,025	$14,025	$14,025
E-3.5		Meeting & Election Fees	$1,074	$832	$1,800	$1,800	$1,800
E-3.6							
E-4	**Contractual Services**						
E-4.1		Legal	$500	$500	$500	$500	$500
E-4.2		Accounting/Auditing	$3,800	$4,000	$4,200	$4,200	$4,200
E-4.3		Other (Specify)					
E-4.4							
E-4.5							
E-4.6							
E-5	**Other Administrative Expenses**						
E-5.1		Office Supplies	$9,557	$11,842	$11,900	$11,900	$11,900
E-5.2		Office equipment, rent & repair					
E-5.3		Education					
E-5.4		Registrations					
E-5.5		Other (Specify)					
E-5.6		Building Expense	$9,385	$9,901	$16,400	$16,400	$16,400
E-5.7		Vehicle Expense	$1,537	$1,044	$2,000	$2,000	$2,000
E-5.8							
E-6	**TOTAL ADMINISTRATION**		$165,866	$145,602	$182,546	$182,546	$182,546

Amended Budget

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OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
E-7	**Personnel Services**						
E-7.1		Wages--Operations	$104,559	$108,426	$108,426	$108,426	$108,426
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		Seedling Tree Program	$4,654	$8,539	$11,135	$11,135	$11,135
E-9.2		M.F. Planning 205j	$5,440	$0	$0		
E-9.3		M.F. Monitoring 319	$12,195	$5,570	$25,000	$25,000	$25,000
E-9.4		Living Snow Fence	$75	$16	$600	$600	$600
E-9.5							
E-10	**Program Services (List)**						
E-10.1		Information/Education	$8,903	$7,456	$11,135	$11,135	$11,135
E-10.2		Resource Cons. Projects	$48,088	$77,338	$316,996	$318,996	$312,650
E-10.3		Wildlife & Fisheries	$180,440	$37,637	$234,997	$121,357	$121,357
E-10.4		Range Program	$6,232	$2,853	$14,158	$14,158	$14,158
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							
E-12.2							
E-12.3							
E-12.4							
E-12.5							
E-13	**TOTAL OPERATIONS**		$370,584	$247,833	$722,447	$610,807	$604,460

Amended Budget

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INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
E-14	**Insurance**						
E-14.1		Liability	$4,173	$2,355	$2,500	$2,500	$2,500
E-14.2		Buildings and vehicles	$1,649	$1,690	$1,950	$1,950	$1,950
E-14.3		Equipment					
E-14.4		Other (Specify)					
E-14.5		Bond	$583	$533	$600	$600	$600
E-14.6							
E-14.7							
E-15	**Indirect payroll costs:**						
E-15.1		FICA (Social Security) taxes	$15,957	$15,553	$16,680	$16,680	$16,680
E-15.2		Workers Compensation	$4,277	$4,127	$5,000	$5,000	$5,000
E-15.3		Unemployment Taxes	$276	$300	$500	$500	$500
E-15.4		Retirement	$25,847	$31,247	$35,000	$35,000	$35,000
E-15.5		Health Insurance	$41,278	$49,995	$51,000	$51,000	$51,000
E-15.6		Other (Specify)			$0		
E-15.7		Dental Insurance			$1,788	$1,788	$1,788
E-15.8							
E-15.9							
E-16	**Depreciation Expenses**						
E-17	**TOTAL INDIRECT COSTS**		$94,039	$105,801	$115,018	$115,018	$115,018

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
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	$0

Amended Budget

Popo Agie Conservation District
NAME OF DISTRICT/BOARD

FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
C-1	**Balances at End of Fiscal Year**					
C-1.1	General Fund Checking Account Balance	$362,064	$364,717	$345,431	$345,431	$345,431
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)	$60,000	$100,000	$100,000	$138,640	$138,640
C-1.6	**Total Estimated Cash and Investments on Hand**	$422,064	$464,717	$445,431	$484,071	$484,071
C-2	**General Fund Reductions:**					
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves	$60,000	$100,000	$100,000	$138,640	$138,640
C-2.3	**Total Deductions (a+b)**	$60,000	$100,000	$100,000	$138,640	$138,640
C-2.4	**Estimated Non-Restricted Funds Available**	$362,064	$364,717	$345,431	$345,431	$345,431

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
C-3						
C-3.1	Balance in Reserve Account, **end of previous fiscal 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	$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	$0
C-3.12	Account (Line 3 - Line 5)	$0	$0	$0	$0	$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
C-4						
C-4.1	Balance in Reserve Account, beginning of budget year					
C-4.2	*Date of Reserve Approval in Minutes:*					
C-4.3	Amount to be added to the reserve				$38,640	$38,640
C-4.4	*Date of Reserve Approval in Minutes:* *7/6/2016*					
C-4.5	SUB-TOTAL	$0	$0	$0	$38,640	$38,640
C-4.6	Identify the amount and project to be spent from					
C-4.7	a. USFWS Project Reserv					
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	$0
C-4.12	9 - Line 11)	$0	$0	$0	$38,640	$38,640

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval	Amended Budget
C-5						
C-5.1	Balance in Reserve Account, beginning of budget year	$60,000	$100,000	$100,000	$100,000	$100,000
C-5.2	*Date of Reserve Approval in Minutes:* *5/6/2015*					
C-5.3	Amount to be added to the reserve	$0	$0	$0		
C-5.4	*Date of Reserve Approval in Minutes:*					
C-5.5	SUB-TOTAL	$60,000	$100,000	$100,000	$100,000	$100,000
C-5.6	Amount to be spent from Emergency Reserve (Cash)	$0	$0	$0		
C-5.7	*Date of Reserve Approval in Minutes:*					
C-5.8	Balance to be retained in Assigned Fund Balance	$60,000	$100,000	$100,000	$100,000	$100,000
C-5.9	TOTAL TO BE SPENT	$0	$0	$0	$0	$0
C-6	**Total Cash Available and Forecasted Revenue**	$712,067	$493,103	$790,606	$790,606	$790,606