

# Final Budget

<b>Popo Agie Conservation District</b>	
<small>Budget Hearing Information</small>	
221 South 2nd Street	<b>Location:</b> 211 South 2nd Street
Lander, WY 82520	<b>Date:</b> 7/5/2017
307-332-3114	<b>Time:</b> 11am
Fremont County	<b>Budget Prepared by:</b> Kelsey Beck

**S-A 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. Changes from the previous fiscal year include an anticipated decrease of 9% in the proposed mill levy, an increase in flood relief funding through the Federal Government NRCS Emergency Watershed Program, and an increase in grants for water quality monitoring and best management practices. For expenses, the administration budget increased due to the need of a new roof for our building. Our operations budget has increased from the previous fiscal year due to new grants for water quality from the Department of Agriculture and pass through funds for hosting Wyoming Resource Education Days Camp in the summer of 2018. PACD also increased the budget for wildlife and fisheries programs as new cooperative agreements with US Fish and Wildlife Service provide funding for habitat projects in the district. This is the final year for managing a Rangeland Health Assessment Grant (funds received in 2013) for the Granite Mountain Open Grazing Allotment and funds will be expended. PACD budgeted to continue planning with the U.S. Army Corp of Engineers for a flood assessment and mitigation program for the Middle Fork of the Popo Agie River and due to the high risk of flood potential this spring, PACD budgeted for Emergency Conservation funds to provide assistance for natural resource disasters that may interrupt the conservation of our soil and water resources. 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 seedling tree program allows us an opportunity to provide reasonably priced seedling trees to our community. We've budgeted 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; 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.

**S-B RESERVE DESCRIPTION**

PACD has funds in emergency reserves for anticipated building expenses including replacing the sewer system which is predicated to fail in the near future and operational reserves as our mill levy has decreased 25% last fiscal year and is projected to decrease an additional 9% this fiscal year.

**S-C**

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Tim Wilson	11/3/20	<input checked="" type="checkbox"/> Yes
Jeri Trebelcock	11/3/20	
Arlen Lancaster	11/3/20	
Bryan Hamilton	11/6/18	
Steve Dutcher	11/6/18	

**If Yes, enter**

Address of office:	221 South 2nd Street
City, State, Zip:	Lander, WY 82520
Phone Number:	307-332-3114
Hours Open:	8am-5pm

Where are the minutes of your board meeting available for public review?  
 Located at our office.

How and where are the notices of meeting posted for the public?  
 Notice is posted on our website and newsletter. If meeting is rescheduled, notice is posted on the office doors of our building.

Where are the public meetings held?  
 At our office in our conference room.

## FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$475,269	\$644,906	\$1,088,866	\$1,088,866
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$25,552	\$25,552
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$808,436	\$950,194	\$1,114,418	\$1,114,418
S-5	<i>Amount requested from County Commissioners</i>	\$338,642	\$250,013	\$237,324	\$237,324
S-6	<b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$18,075	\$18,245	\$15,000	\$15,000
S-8	<b>Tax levy (From the County Treasurer)</b>	\$277,283	\$209,454	\$196,765	\$196,765
S-9	<b>Government Support</b>	\$500	\$18,366	\$37,785	\$37,785
S-10	<b>Grants</b>	\$21,365	\$231,604	\$551,058	\$551,058
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$61,359	\$40,559	\$40,559	\$40,559
S-12	<b>Miscellaneous</b>	\$82,238	\$84,350	\$93,259	\$93,259
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$460,820	\$602,578	\$934,427	\$934,427
FY 7/1/17-6/30/18		Popo Agie Conservation District			

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$2,411	\$0	\$500	\$500
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$148,041	\$140,521	\$167,451	\$167,451
S-18	<b>Operations</b>	\$230,595	\$403,880	\$813,535	\$813,535
S-19	<b>Indirect Costs</b>	\$94,221	\$100,505	\$107,380	\$107,380
S-20	<b>Total Expenditures</b>	\$475,269	\$644,906	\$1,088,866	\$1,088,866

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>	\$347,616	\$347,616	\$179,991	\$179,991

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$100,000	\$100,000	\$100,000	\$100,000
	<b>Total Reserves (a+b+c)</b>	\$100,000	\$100,000	\$100,000	\$100,000
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$25,552	\$25,552
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$25,552	\$25,552
S-31	<b>Subtotal</b>	\$100,000	\$100,000	\$125,552	\$125,552
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$100,000	\$100,000	\$125,552	\$125,552

*End of Summary*

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

Date adopted by Special District 7/5/2017

**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.*

3/27/17 Form approved by Wyoming Department of Audit, Public Funds Division

# Final Budget

Popo Agie 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
<b>R-1</b>	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$277,283	\$209,454	\$196,765	\$196,765
R-1.2	Other County Support	\$61,359	\$40,559	\$40,559	\$40,559

## FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>R-2</b>	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$0	\$0	\$0	
R-2.2	Additional County Aid (non-treasurer)	\$0	\$0	\$0	
R-2.3	City (or Town) Aid	\$0	\$0	\$0	
R-2.4	Other (Specify) <u>WWNRT; TNC; SG Wo</u>	\$500	\$18,366	\$37,785	\$37,785
R-2.5	<b>Total Government Support</b>	\$500	\$18,366	\$37,785	\$37,785
<b>R-3</b>	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$0	\$0	\$0	
R-3.2	Sales of Goods or Services	\$18,075	\$18,245	\$15,000	\$15,000
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$18,075	\$18,245	\$15,000	\$15,000
<b>R-4</b>	<b>Grants</b>				
R-4.1	Direct Federal Grants	\$0	\$121,511	\$484,640	\$484,640
R-4.2	Federal Grants thru State Agencies	\$11,498	\$13,414	\$28,595	\$28,595
R-4.3	Grants from State Agencies	\$9,867	\$96,679	\$37,823	\$37,823
R-4.4	<b>Total Grants</b>	\$21,365	\$231,604	\$551,058	\$551,058
<b>R-5</b>	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$885	\$807	\$1,000	\$1,000
R-5.2	Other: Specify <u>SGI Partner Position</u>	\$81,238	\$82,621	\$83,259	\$83,259
R-5.3	Other: See Additional	\$115	\$922	\$9,000	\$9,000
R-5.4	<b>Total Miscellaneous</b>	\$82,238	\$84,350	\$93,259	\$93,259
R-5.5	<b>Total Forecasted Revenue</b>	\$122,178	\$352,565	\$697,103	\$697,103
<b>R-6</b>	<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

Popo Agie 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	\$2,411	\$0	\$500	\$500
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$2,411</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>

## 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	\$60,802	\$56,979	\$56,979	\$56,979
E-2.2	Secretary	\$37,803	\$37,897	\$37,897	\$37,897
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Separation Pay	\$2,050	\$0	\$20,000	\$20,000
E-2.6	_____				
E-2.7	_____				
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	\$5,905	\$7,169	\$7,000	\$7,000
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	Meeting & Election Fees	\$705	\$973	\$1,200	\$1,200
E-3.5	Dues	\$14,047	\$14,072	\$14,025	\$14,025
E-3.6	_____				
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$500	\$500	\$500	\$500
E-4.2	Accounting/Auditing	\$4,000	\$880	\$4,000	\$4,000
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$10,820	\$7,167	\$7,650	\$7,650
E-5.2	Office equipment, rent & repair	\$1,103	\$882	\$1,200	\$1,200
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Building Expense	\$9,435	\$12,777	\$15,700	\$15,700
E-5.7	Vehicle Expense	\$872	\$1,226	\$1,300	\$1,300
E-5.8	_____				
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$148,041</b>	<b>\$140,521</b>	<b>\$167,451</b>	<b>\$167,451</b>

# Final Budget

<b>OPERATIONS BUDGET</b>			
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			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations		\$107,872	\$108,426	\$108,425	\$108,425
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	Seedling Tree Program		\$8,680	\$7,571	\$6,425	\$6,425
E-9.2	M.F. Monitoring 319+WD.		\$5,654	\$11,543	\$16,000	\$16,000
E-9.3	Living Snow Fence		\$16	\$623	\$400	\$400
E-9.4	_____					
E-9.5						
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	Information/Education		\$8,068	\$9,007	\$20,135	\$20,135
E-10.2	Resource Cons. Projects		\$77,371	\$236,788	\$518,288	\$518,288
E-10.3	Wildlife & Fisheries		\$20,000	\$27,972	\$131,654	\$131,654
E-10.4	Range Program		\$2,853	\$1,950	\$12,208	\$12,208
E-10.5						
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	_____					
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5						
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	Credit Card Reconciliatio		\$81	\$0	\$0	
E-12.2	_____					
E-12.3	_____					
E-12.4	_____					
E-12.5						
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		<b>\$230,595</b>	<b>\$403,880</b>	<b>\$813,535</b>	<b>\$813,535</b>

# Final Budget

Popo Agie 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		\$2,355	\$1,989	\$2,500	\$2,500
E-14.2	Buildings and vehicles		\$1,690	\$1,733	\$1,950	\$1,950
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Bond</u>		\$533	\$533	\$550	\$550
E-14.6						
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$14,834	\$14,434	\$16,680	\$16,680
E-15.2	Workers Compensation		\$4,758	\$4,283	\$5,000	\$5,000
E-15.3	Unemployment Taxes		\$319	\$383	\$500	\$500
E-15.4	Retirement		\$26,530	\$30,583	\$31,500	\$31,500
E-15.5	Health Insurance		\$41,637	\$44,779	\$47,000	\$47,000
E-15.6	Other (Specify)					
E-15.7	<u>Dental Insurance</u>		\$1,565	\$1,788	\$1,700	\$1,700
E-15.8						
E-15.9						
<b>E-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$94,221</b>	<b>\$100,505</b>	<b>\$107,380</b>	<b>\$107,380</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

Popo Agie 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	\$347,616	\$347,616	\$179,991	\$179,991
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)	\$100,000	\$100,000	\$125,552	\$125,552
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$447,616</b>	<b>\$447,616</b>	<b>\$305,543</b>	<b>\$305,543</b>
<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$100,000	\$100,000	\$125,552	\$125,552
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$125,552</b>	<b>\$125,552</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$347,616</b>	<b>\$347,616</b>	<b>\$179,991</b>	<b>\$179,991</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)		\$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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	\$0	\$0	\$0	\$0

## 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)	\$100,000	\$100,000	\$100,000	\$100,000
C-5.2	<i>Date of Reserve Approval in Minutes:</i> <u>5/6/2015</u>				
C-5.3	Amount to be added to the reserve			\$25,552	\$25,552
C-5.4	<i>Date of Reserve Approval in Minutes:</i> <u>7/5/2017</u>				
C-5.5	<b>SUB-TOTAL</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$125,552</b>	<b>\$125,552</b>
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$100,000	\$100,000	\$125,552	\$125,552
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>