

INSTRUCTIONS FOR COMPLETING BUDGET REQUEST FORM

In accordance with the requirements of WS 16-12-403, the Department of Audit has modified the Standard Budget Form.

1. Please follow the steps below:
 - a. Download this as an Excel file and save to your computer.
 - b. **Begin by reading this instruction sheet and continue by inputting data on the following worksheets (Tabs are along the bottom of the page).** This will automatically fill results to the "Budget Summary" sheet.
 - c. Enter all required information at the top of the Budget Summary sheet (Name, County, District address, District phone, FYE, Your name, Date, Location, and Time of Budget Hearing).
You cannot enter data into cells shaded in gray as they are automatic totals.
2. Choose, in the drop-down box at the top of this page, which budget ("proposed" or "final") you intend to submit at this time. **Note: If you are preparing a proposed budget the "Final Budget" column will be crossed out.**
3. In places you are asked to identify a specific item, please describe it in detail. **SAVE THE EXCEL FILE AS YOU WILL NEED IT LATER.**
4. For EACH budget form prepared (Proposed or Final) you will click the "Create a PDF" button on the Budget Summary page. This will save a copy of the budget in your folder in .pdf format. The saved copy of the budget will then need to be submitted via email to your county government AND to the Wyoming Department of Audit at doa-pfd-web@wyo.gov.
5. **If you have ANY questions, or concerns, please contact the Public Funds Division at 307-777-7798.**

Helpful Tip: Certain headings have comments associated with them, which contain more detailed information regarding the section of the budget form you are about to complete. They appear in red boxes to the right of the budget form. **SAVE ALL EXCEL FILE VERSIONS FOR FUTURE USE.**

NOTE: The column headed "Final Approval" will not be completed until the Public Budget hearing is held. The public hearing is to be held not later than the third Thursday in July in accordance with W.S. 16-12-406. Or, the governing board of any special purpose district may choose to hold the budget hearing in conjunction with the county budget hearings and so advertise. Final budgets must be approved within three (3) business days of

The Budget Process

Introduction

The budget is the master financial plan of the governmental entity, showing the proposed cost for each function of activity and the proposed means of financing them. The budget should not be thought of merely as a means of determining the amount to be raised by tax levy to supplement other revenues. The necessity of preparation and use of a budget cannot be overemphasized and is required by law.

The budget should be **comprehensive**, covering all proposed expenditures and all anticipated receipts and revenues, regardless of source. Expenditure estimates should be in **sufficient detail** to show the need for the appropriations requested, and cover all items, whether for ordinary operation or capital outlay. Revenue estimates should be made with due consideration for possible failure to realize the full amount anticipated, and thereby avoid the possibility of revenue deficits during the fiscal year.

Budgets are required by Wyoming statute W.S. 16-12-401 for all governmental entities listed in W.S. 16-12-202(a) (unless otherwise specified). This form is optional for all other governmental entities.

The annual budgetary process involves three phases: preparation, adoption, and execution. The preparation phase of the budgetary process is the responsibility of the designated budget officer (usually the clerk or treasurer). It is accomplished by the correlation of financial data produced by the accounting system and the projected program requirements of the various functions and activities for which a particular governmental entity may have responsibility. The adoption phase involves the proposed budget that has been reviewed by the Department of Audit being presented to the governing body for consideration, possible modification, and final enactment. The budget execution phase is the phase of the budget cycle which encompasses all the actions required to effectively, efficiently, and economically accomplish the programs for which funds were requested and approved.

Budget Preparation

The appropriate budget officer (generally the clerk or treasurer) shall prepare a proposed budget for each entity and present the proposed budget to the governing body in a timely fashion allowing the governing body to meet the hearing date and notice requirements established by W.S. 16-12-406.

Special purpose districts having the authority under the general laws of Wyoming to levy taxes or impose assessments and public entities receiving funds from a municipality, as defined by W.S. 16-4-102(a)(xiv), shall prepare budgets in a format acceptable to the Director of the State Department of Audit [W.S. 16-4-125(c) and W.S. 16-12-403 respectively]. In addition, special districts must report their proposed and final budgets to the Department of Audit and the County Clerk [W.S. 9-1-507(a)(viii)]. To enhance consistency, the Department of Audit has created a budget form for

which **only special districts are required** to use when preparing their budget. The budget form is available on the Department of Audit's website. (publicfunds.wyo.gov)

Further, the degree of detail necessary to provide adequate control over expenditures will vary from entity to entity. However, at a minimum, each governmental entity shall specify functions when preparing the budget. The Department of Audit's Uniform Chart of Accounts provides flexibility for varying degrees of control.

The governing body may not make any appropriation in excess of the estimated expendable revenues **and reserves** available to the district for the budget year. It is a violation to adopt a budget that expends more than the **resources available** (negative spending) [W.S. 16-12-407].

Department of Audit's Budget Format

The budget format, as designed by the Department of Audit for required entities, shall have five basic sections [W.S. 16-12-403]:

- A. Budget Message
- B. Budget Summary
- C. Revenue Forecasts
- D. Expenditure Plan
- E. Statements of Cash Available and Reserves

Each proposed and adopted budget shall be accompanied by a **budget message and reserve message**. The **budget message** shall contain an outline of the proposed financial policies for the budget year and describe in connection therewith the important features of the budgetary plan. It shall also state the reasons for changes from the previous year in appropriation and revenue. The **reserve message** shall state the amount of reserves on hand and outline the reserve policy for the budget year.

The Department of Audit's budget format is designed to manage the budgeting by individual entity, NOT by individual fund.

Budgets for all entities should contain essentially the same detail. Budgets for governmental entities are required by W.S. 16-12-403 to contain:

1. Actual revenues and expenditures for the last completed fiscal year.
2. Estimated total revenues and expenditures for the current fiscal year.
3. Estimated available revenues and expenditures for the ensuing fiscal year.

The Statements of Cash Available, the Revenue Forecasts and Expenditure Plan shall document past, present, and future financial information that supports the **Budget Summary**.

An ideal method of preparing a budget with this information is to have four columns labeled Actual Prior Year, Estimated Current Year, Proposed Budget, and Approved Budget for the revenue and expenditure schedules.

- The Actual Prior Year column should contain the financial information for the last complete fiscal year from the Survey of Local Government Finances Form (F-32) or Survey of Major Special Agencies (F-66 WY-4) file with the Department of Audit.
- The Estimated Current Year column should contain year-to-date data through the month proceeding the month in which the budget is prepared, plus estimated information for the remainder of the current fiscal year.
- The Proposed Budget is the unapproved budget, while the Final Budget is the approved budget for the next fiscal year.
- Once the detailed revenue and expenditure budget schedules are created, the aggregate totals of these budgets will automatically populate the Budget Summary.

EXAMPLE: If a budget is being prepared for the fiscal year ending June 30, 2019, the Actual Prior Year would be June 30, 2017. The Estimated Current Year (i.e., the year in which the budget is being prepared) would be the fiscal year ending June 30, 2018. Since the budget should be prepared during the last quarter of the current fiscal year (usually beginning in April), the remaining figures for April, May, and June would be estimated for the Estimated Current Year column. The Proposed Budget would be the estimated revenues and expenditures for the fiscal year ending June 30, 2019, and the Final Budget would be created after the budget hearing and approval incorporating any changes made in that process.

In addition, to improve management control of the budget, anticipated revenue and expenditures should be shown for all appropriate accounts presented in the Chart of Accounts. However, the governing body may deem it unnecessary to determine budgeting by object code.

In preparing the annual budget, a governmental entity may accumulate net position in any enterprise or intra-governmental service fund or accumulate a fund surplus in any other fund. **Special Districts may accumulate reserves in any fund.** However, the surplus in the general fund may only be used for a few specific purposes [W.S. 16-12-404].

Reserves

A **reserve** is a liquid asset held by a bank in order to meet expected future payments and/or emergency needs. To qualify as a reserve, the funds must be separated from the general operating fund in either a separate bank account or a specific general ledger item in the chart of accounts. The reserve item must be entered into the meeting minutes when the reserve is established, increased, or spent. Reserves can be classified as non spendable, legally or legislatively restricted, committed, or unassigned (emergency) purposes. Operating funds should NOT be held in reserve.

Special District's Budget Form Process

All applicable forms should be completed, and if additional schedules or exhibits are needed for additional funds and/or departments, they should be prepared and inserted where necessary.

The Proposed budget must be submitted electronically to both the Department of Audit and the County Clerk of the county where the special district is located no later than June 1 of each year. For electronic submission to the Department of Audit, please email to doa-pfd-web@wyo.gov. Hardcopy submissions will NOT be accepted.

*** It is imperative that the district saves the Excel File used to create the Proposed and Final budget. The Proposed Budget file will be used to create the Final Budget, and once adopted, the Final Budget file will be used to create any Amended budgets the district may file for that year.**

Budget Adoption

The Proposed Budget shall be reviewed and considered by the governing body in a regular or special meeting called for this purpose. Following a public hearing as provided in W.S. 16-12-406, the governing body shall adopt a budget [W.S. 16-12-403(d)]. **Budget hearing notices are due to the Department of Audit no later than September 30.**

The budget shall be approved and passed by resolution (by minutes).

After the budget is approved for adoption, **the Final Budget must be submitted electronically** to both the Department of Audit and the County Clerk of the county where the special district is located **no later than July 31 of each year [W.S. 16-12-408(a)]**. For electronic submission to the Department of Audit, please email to doa-pfd-web@wyo.gov. Hardcopy submissions will NOT be accepted.

To create a Final Budget, open the Excel file that was used to create the Proposed budget. In the drop-down box at the top of the Instructions tab, select "Final Budget". The information from the Proposed Budget will remain in the form, and will be added to the new Final Approval column. If needed, enter the new values that changed after the budget hearing into the Final Approval column.

*** Save the Excel file to use if the district needs to file any Amended Budgets for the fiscal year.**

DO NOT change the values in the Proposed Budget column, or in the Budget Summary Tab. Once the values for the Final Budget are updated, save the file as a .pdf file, and submit the .pdf copy to the Department of Audit and County Clerk.

Budget Execution

The budget execution phase is the phase of the budget cycle which encompasses all the actions required to effectively, efficiently, and economically accomplish the programs for which funds were requested and approved. During this phase, it is important to align the budget classifications with the chart of accounts in order to facilitate the meaningful comparison of actual against budgeted revenues and expenditures. Performing this comparison will help to ensure spending is within approved budget limits. **It is important to remain within budget, as it is against state statute and, therefore, illegal to 'go over' budget [W.S. 16-12-407 and Wyoming Constitution Article 16, Section 7].**

In order to prevent **unauthorized and illegal spending**, if an unforeseen increase in revenues or expenditures occurs, it may be necessary to **amend the budget**. The budget must be amended if the entity intends to spend more than the total amount of expenditures approved within the budget [W.S. 16-12-407]. Amending the budget must be approved **prior to exceeding the budget**. It is unnecessary to amend the budget if budgeted funds are reallocated, but remain under or equal to the total approved expenditure. In the latter situation, although it is unnecessary to amend the budget, the movement must be approved in a board meeting and documented in the meeting minutes [W.S. 16-12-409].

EXAMPLE: If an entity only budgeted for a police department to spend \$5,000 on uniforms and \$15,000 on a vehicle, their budgeted "bottom line" expenditures would total \$20,000 (\$15,000+\$5,000). If the actual vehicle cost \$11,000, the police department would be able to move \$4,000 (\$15,000-\$11,000) from the vehicle budget to the uniforms, as long as the board approved the movement and it was documented in the meeting minutes. However, if the actual vehicle cost \$25,000 and the department purchased the vehicle, they would have gone over budget by \$10,000, since the "bottom line" expenditure would have totaled \$30,000 (\$25,000+\$5,000). This would be illegal if the entity did not amend their budget appropriately. Therefore, **prior to purchase**, the entity would have to amend the budget. If the budget is amended and the estimated expendable revenues remain greater than expenditures, as required by state statute [W.S. 16-12-407], then the department could purchase the vehicle legally.

It is important to note that additional funding sources such as grants or special appropriations may not be known at the time of the original budget preparation, but become available at a later date. Even if the cash is available, the authorization to spend the unexpected revenue has not been made. These funds must then be included in an amended budget or remain unspent.

If it is necessary to amend a budget, perform the following items:

1. Publish a hearing notice to include a summary of the tentative amended budget.
2. Hold a hearing to adopt the amended budget.
3. Then, send a copy of the certified amended budget to the County Clerk and the Department of Audit, Public Funds Division.

To create an Amended budget, open the Excel file that was used to create the Final Budget. In the drop-down box at the top of the Instructions tab, select "Amended Budget". In the top right corner of the Instructions tab (in cell P2), enter the fiscal year end that is being amended. This will ensure the columns of the form are labeled with the correct fiscal years.

In column L of the Budget Summary tab, enter the date of the Amended Budget approval.

DO NOT change the original budget hearing information.

The information from the Final Budget will remain in the form, and will be added to the new Amended Budget column. Enter the new values for any items that have changed into the Amended Budget column. **DO NOT** change any values that do not need amended, or any values in any of the other columns, or the Budget Summary tab.

*** Save the Excel file to use if the district needs to file any more Amended Budgets for the fiscal year.**

Once the values for the Amended Budget are updated, save the file as a .pdf file, and submit the .pdf copy to the Department of Audit and the County Clerk of the county where the special district is located.

Emergency Expenditures - If the governing body determines an emergency exists and the expenditure of money in excess of the general fund budget is necessary, it may make the expenditures from revenues available under W.S. 16-12-404(a)(ii) as reasonably necessary to meet the emergency. Notice of the declaration of emergency shall be published in a newspaper of general circulation within the district [W.S. 16-12-411], and notice of the emergency budget hearing shall be sent to the Department of Audit [W.S. 16-12-406(c)], along with the amended budget.

The process for an increased budget due to emergency expenditures follow the same process as the amended budget.

Proposed Budget

Popo Agie Conservation District	
Budget Hearing Information	
221 South 2nd Street	Location: 211 South 2nd Street
Lander, WY 82520	Date: 7/11/2018
307-332-3114	Time: 11am
Fremont County	Budget Prepared by: 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 income from grants closing out, cooperative use agreements, and reduced need of flood relief funding through the Federal Government NRCS Emergency Watershed Program (EWP). For expenses, the administration budget has decreased slightly due to a new roof purchased last fiscal year and no new anticipated building improvements. Our operations budget has decreased from the previous fiscal year due to no need for flood relief pass through funding through the Federal Government NRCS Emergency Watershed Program (EWP), and reduced anticipated expenditures from cooperative agreements on natural resource projects and grants that concluded last fiscal year. Last fiscal year we also had pass through funds for hosting Wyoming Resource Education Days Camp in June of 2018, which is not needed for 2019. 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. 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; Irrigation Water Management Program to provide cost-share opportunities to ditch groups/companies to improve their irrigation water delivery systems; and rural well water testing incentive program to assist our rural landowners to deliver quality drinking water.

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 33% in the past two fiscal years.

S-C

Names of Board Members	Date of End of Term
Tim Wilson	2018
Bryan Hamilton	2018
Steve Deutcher	2018
Arlen Landcaster	2018
Jeri Trebelcock	2020

Does the district have regular office hours exceeding 20 hours per week? Yes

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.

PROPOSED BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$644,646	\$761,995	\$542,397	\$542,397
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$897,954	\$1,000,644	\$642,398	\$642,398
S-5	Amount requested from County Commissioners	\$250,013	\$245,421	\$245,421	\$245,421
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7	Operating Revenues	\$16,098	\$11,424	\$12,200	\$12,200
S-8	Tax levy (From the County Treasurer)	\$209,409	\$197,260	\$197,260	\$197,260
S-9	Government Support	\$2,229	\$9,757	\$28,029	\$28,029
S-10	Grants	\$244,806	\$338,980	\$60,413	\$60,413
S-11	Other County Support (Not from Co. Treas.)	\$40,605	\$48,161	\$48,161	\$48,161
S-12	Miscellaneous	\$84,345	\$94,599	\$84,259	\$84,259
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$597,492	\$700,182	\$430,322	\$430,322
FY 7/1/18-6/30/19		Popo Agie Conservation District			

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$500	\$500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$140,302	\$139,304	\$159,401	\$159,401
S-18	Operations	\$403,839	\$522,223	\$270,847	\$270,847
S-19	Indirect Costs	\$100,505	\$100,468	\$111,650	\$111,650

S-20	Total Expenditures	\$644,646	\$761,995	\$542,397	\$542,397
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DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
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S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
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CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
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S-22	TOTAL GENERAL FUNDS	\$300,462	\$300,462	\$212,076	\$212,076
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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)	\$100,000	\$100,000	\$100,000	\$100,000
	Total Reserves (a+b+c)	\$100,000	\$100,000	\$100,000	\$100,000
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)	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$100,000	\$100,000	\$100,000	\$100,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$100,000	\$100,000	\$100,000	\$100,000

End of Summary

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

Date adopted by Special District _____

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

PREPARED BY: Kelsey Beck

DISTRICT PHONE: 307-332-3114

Proposed Budget

Popo Agie Conservation District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$209,409	\$197,260	\$197,260	\$197,260
R-1.2	Other County Support	\$40,605	\$48,161	\$48,161	\$48,161

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
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) <u>WWNRT; TNC; SG Wo</u>	\$2,229	\$9,757	\$28,029	\$28,029
R-2.5	Total Government Support	\$2,229	\$9,757	\$28,029	\$28,029
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$16,098	\$11,424	\$12,200	\$12,200
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$16,098	\$11,424	\$12,200	\$12,200
R-4	Grants				
R-4.1	Direct Federal Grants	\$138,761	\$316,247	\$31,503	\$31,503
R-4.2	Federal Grants thru State Agencies	\$13,035	\$9,012	\$17,886	\$17,886
R-4.3	Grants from State Agencies	\$93,009	\$13,721	\$11,024	\$11,024
R-4.4	Total Grants	\$244,806	\$338,980	\$60,413	\$60,413
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$803	\$440	\$1,000	\$1,000
R-5.2	Other: Specify <u>SGI Partner Position</u>	\$82,621	\$83,259	\$83,259	\$83,259
R-5.3	Other: See Additional	\$921	\$10,900		
R-5.4	Total Miscellaneous	\$84,345	\$94,599	\$84,259	\$84,259
R-5.5	Total Forecasted Revenue	\$347,478	\$454,760	\$184,901	\$184,901
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

Proposed Budget

Popo Agie Conservation District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment	\$0	\$0	\$500	\$500
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$500	\$500

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$56,979	\$52,591	\$56,979	\$56,979
E-2.2	Secretary	\$37,897	\$37,897	\$37,897	\$37,897
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Separation Pay	\$0	\$0	\$15,000	\$15,000
E-2.6	_____				
E-2.7	_____				
E-3	Board Expenses				
E-3.1	Travel	\$7,169	\$6,475	\$6,000	\$6,000
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	Dues	\$13,852	\$13,772	\$13,825	\$13,825
E-3.5	Meetings & Election Fees	\$973	\$901	\$1,200	\$1,200
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$500	\$500	\$0	
E-4.2	Accounting/Auditing	\$880	\$4,000	\$4,000	\$4,000
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$8,049	\$8,566	\$11,300	\$11,300
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Vehicle Expense	\$1,226	\$1,282	\$1,600	\$1,600
E-5.7	Building Expense	\$12,777	\$13,320	\$11,600	\$11,600
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$140,302	\$139,304	\$159,401	\$159,401

Proposed Budget

Popo Agie Conservation District

FYE 6/30/2019

OPERATIONS BUDGET			
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			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$108,425	\$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		\$7,571	\$3,885	\$6,225	\$6,225
E-9.2	M.F. Monitoring 319		\$11,543	\$955	\$26,578	\$26,578
E-9.3	Living Snow Fence		\$623	\$132	\$100	\$100
E-9.4	_____					
E-9.5						
E-10	Program Services (List)					
E-10.1	Information/Education		\$9,007	\$21,196	\$8,085	\$8,085
E-10.2	Resource Cons. Projects		\$236,748	\$305,925	\$62,960	\$62,960
E-10.3	Wildlife & Fisheries		\$27,972	\$71,142	\$58,473	\$58,473
E-10.4	Range Program		\$1,950	\$10,563	\$0	
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		\$403,839	\$522,223	\$270,847	\$270,847

Proposed Budget

Popo Agie Conservation District

FYE 6/30/2019

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$1,989	\$2,500	\$2,500	\$2,500
E-14.2	Buildings and vehicles		\$1,733	\$1,778	\$2,000	\$2,000
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						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$14,434	\$14,213	\$16,500	\$16,500
E-15.2	Workers Compensation		\$4,286	\$3,926	\$5,000	\$5,000
E-15.3	Unemployment Taxes		\$381	\$319	\$500	\$500
E-15.4	Retirement		\$30,583	\$30,803	\$33,000	\$33,000
E-15.5	Health Insurance		\$44,779	\$44,779	\$50,000	\$50,000
E-15.6	Other (Specify)					
E-15.7	<u>Dental Insurance</u>		\$1,788	\$1,617	\$1,600	\$1,600
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$100,505	\$100,468	\$111,650	\$111,650

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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

Proposed Budget

Popo Agie Conservation District
NAME OF DISTRICT/BOARD _____

FYE 6/30/2019

GENERAL FUNDS

		End of Year 2016-2017 Actual	Beginning 2017-2018 Estimated	Beginning 2018-2019 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$300,462	\$300,462	\$212,076	\$212,076
C-1.2	Savings and Investments Account Balance		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$100,000	\$100,000	\$100,000	\$100,000
C-1.6	Total Estimated Cash and Investments on Hand	\$400,462	\$400,462	\$312,076	\$312,076
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$100,000	\$100,000	\$100,000	\$100,000
C-2.3	Total Deductions (a+b)	\$100,000	\$100,000	\$100,000	\$100,000
C-2.4	Estimated Non-Restricted Funds Available	\$300,462	\$300,462	\$212,076	\$212,076

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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 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	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)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-4					
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	SUB-TOTAL	\$0	\$0	\$0	\$0
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	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)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-5					
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>8/2/2017</u>				
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	\$100,000	\$100,000	\$100,000	\$100,000
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	\$100,000	\$100,000
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0

CONTENTS

Instructions

Budget Summary

Revenue

Expenditures

Cash & Investments

Additional Details

Notes

Notes and Workspace

This page is for any additional information and calculations that you want to keep for your records.

This worksheet will not be submitted with the budget form.

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