

Final Budget

Laramie County Conservation District	
Budget Hearing Information	
11221 U.S. Hwy. 30	Location: District Office
Cheyenne, WY, 82009	Date: 7/21/2016
307-772-2600	Time: 4:00 PM
Laramie	Budget Prepared by: Jim Cochran

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>The district will strive to be accountable with public funds and ensure that all district programs are carried out in a fiscally responsible manner.</p> <p>To maintain a sound fiscal policy the LCCD board shall commit \$453,620.00 to a Building Reserve Account for the sole purpose of purchasing office space. Also, LCCD board shall assign \$120,000.00 to a Cash Reserve Account and \$127,050.00 to a Depreciation Account. These accounts will be reviewed annually at the district's budget hearing in July. The building Reserve Account will not be changed without formal action of the board. The District Manager shall have authorization to reassign amounts from the Cash Reserve and Depreciation Reserve Accounts with board approval at the next regular scheduled meeting.</p> <p>Budget line items of note this year includes line items E-7.4, E-7.5, and E-10.2. Line item E-7.4 has gone from \$0.00 to \$4,700 this year to provide IT Support for the District's computers. Line item E-7.5 has gone from \$0.00 this year to \$135,000.00 to hire an Architect to design the District's new office space. Line item E-10.2 has gone from \$19,044.00 to \$129,941.00, due to a large increase in grants received for projects within the district.</p>		

FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$781,829	\$914,078	\$1,113,115	\$1,173,507
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$40,000	\$110,000	\$32,000	\$120,000
S-4 Total General Fund and Forecasted Revenues	\$998,674	\$1,070,667	\$1,145,115	\$1,293,507
S-5 <i>Amount requested from County Commissioners</i>	\$716,650	\$735,000	\$744,601	\$775,818
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$105,362	\$142,750	\$144,250	\$144,250
S-8 Tax levy (From the County Treasurer)	\$716,650	\$735,000	\$744,601	\$775,818
S-9 Government Support	\$25,669	\$32,367	\$20,764	\$20,764
S-10 Grants	\$56,774	\$64,050	\$180,000	\$144,175
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$24,219	\$8,500	\$5,500	\$8,500
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$928,674	\$982,667	\$1,095,115	\$1,093,507

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$31,132	\$31,339	\$4,022	\$39,061
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$156,264	\$192,586	\$170,535	\$170,535
S-18	Operations	\$401,249	\$467,869	\$700,600	\$716,139
S-19	Indirect Costs	\$193,184	\$222,284	\$237,958	\$247,772
S-20	Total Expenditures	\$781,829	\$914,078	\$1,113,115	\$1,173,507

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	\$70,000	\$88,000	\$50,000	\$200,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$67,059	\$87,050	\$107,050	\$107,050
S-25	b. Other Reserve	\$243,620	\$263,620	\$353,620	\$353,620
S-26	c. Emergency Reserve (Cash)	\$120,000	\$120,000	\$120,000	\$120,000
	Total Reserves (a+b+c)	\$430,679	\$470,670	\$580,670	\$580,670
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$20,000	\$20,000	\$20,000	\$20,000
S-29	b. Other Reserve	\$20,000	\$90,000	\$12,000	\$100,000
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$40,000	\$110,000	\$32,000	\$120,000
S-31	Subtotal	\$470,679	\$580,670	\$612,670	\$700,670
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$470,679	\$580,670	\$612,670	\$700,670

End of Summary

Brian Lovett- Treasurer
 Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/21/2016

DISTRICT ADDRESS: 11221 U.S. Hwy. 30
Cheyenne, WY, 82009

PREPARED BY: Jim Cochran

DISTRICT PHONE: 307-772-2600

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

Final Budget

Laramie County Conservation District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

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)	\$716,650	\$735,000	\$744,601	\$775,818
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	\$9,779	\$12,867	\$10,764	\$10,764
R-2.2	Additional County Aid (non-treasurer)	\$10,000	\$10,000	\$10,000	\$10,000
R-2.3	City (or Town) Aid	\$5,890	\$9,500		
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$25,669	\$32,367	\$20,764	\$20,764
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$105,362	\$142,750	\$144,250	\$144,250
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$105,362	\$142,750	\$144,250	\$144,250
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies		\$0	\$100,000	\$80,000
R-4.3	Grants from State Agencies	\$56,774	\$64,050	\$80,000	\$64,175
R-4.4	Total Grants	\$56,774	\$64,050	\$180,000	\$144,175
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$1,616	\$2,500	\$2,500	\$2,500
R-5.2	Other: Specify <u>Other Grants</u>	\$22,603	\$6,000	\$3,000	\$6,000
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$24,219	\$8,500	\$5,500	\$8,500
R-5.5	Total Forecasted Revenue	\$212,024	\$247,667	\$350,514	\$317,689
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

Final Budget

Laramie County Conservation District

FYE 6/30/2017

OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$242,556	\$257,121	\$251,555	\$250,456
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	IT Support		\$0	\$0	\$2,700	\$4,700
E-7.5	Architect		\$0	\$0	\$135,000	\$135,000
E-7.6						
E-8	Travel					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3	Fuel		\$11,110	\$13,200	\$13,200	\$13,200
E-8.4						
E-8.5						
E-9	Operating supplies (List)					
E-9.1	Maintenance and repairs		\$11,892	\$13,700	\$13,700	\$13,700
E-9.2	Supplies		\$4,868	\$10,400	\$9,900	\$9,900
E-9.3						
E-9.4						
E-9.5						
E-10	Program Services (List)					
E-10.1	Education Program		\$9,748	\$26,100	\$16,300	\$27,200
E-10.2	Water Program		\$5,928	\$19,044	\$129,941	\$129,941
E-10.3	Wildlife/ Range Program		\$27,175	\$6,500	\$6,500	\$6,500
E-10.4	Tree Program		\$76,363	\$95,545	\$95,545	\$95,545
E-10.5						
E-11	Contractual Arrangements (List)					
E-11.1	Living Snow Fence Progr		\$8,412	\$12,259	\$12,259	\$15,997
E-11.2						
E-11.3						
E-11.4						
E-11.5						
E-12	Other operations (Specify)					
E-12.1	Special Projects		\$3,197	\$14,000	\$14,000	\$14,000
E-12.2						
E-12.3						
E-12.4						
E-12.5						
E-13	TOTAL OPERATIONS		\$401,249	\$467,869	\$700,600	\$716,139

Final Budget

Laramie County Conservation District

FYE 6/30/2017

INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$4,308	\$4,308	\$4,308	\$4,308
E-14.2	Buildings and vehicles		\$5,417	\$5,417	\$5,417	\$4,619
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	Treasurer Bond		\$210	\$325	\$325	\$325
E-14.6	Insurance Deductible		\$0	\$500	\$500	\$500
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$24,473	\$27,326	\$26,936	\$27,081
E-15.2	Workers Compensation		\$6,494	\$7,787	\$7,676	\$7,771
E-15.3	Unemployment Taxes		\$942	\$4,078	\$4,078	\$4,078
E-15.4	Retirement		\$50,046	\$54,196	\$53,367	\$53,582
E-15.5	Health Insurance		\$101,294	\$118,347	\$115,351	\$125,508
E-15.6	Other (Specify)					
E-15.7						
E-15.8						
E-15.9						
E-16	Depreciation Expenses				\$20,000	\$20,000
E-17	TOTAL INDIRECT COSTS		\$193,184	\$222,284	\$237,958	\$247,772

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

Final Budget

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	\$70,000	\$88,000	\$50,000	\$200,000
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)	\$470,679	\$580,670	\$612,670	\$700,670
C-1.6	Total Estimated Cash and Investments on Hand	\$540,679	\$668,670	\$662,670	\$900,670
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$470,679	\$580,670	\$612,670	\$700,670
C-2.3	Total Deductions (a+b)	\$470,679	\$580,670	\$612,670	\$700,670
C-2.4	Estimated Non-Restricted Funds Available	\$70,000	\$88,000	\$50,000	\$200,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$67,059	\$87,050	\$107,050	\$107,050
C-3.2	<i>Date of Reserve Approval in Minutes:</i> <u>Jun-15</u>				
C-3.3	Amount to be added to the reserve	\$20,000	\$20,000	\$20,000	\$20,000
C-3.4	<i>Date of Reserve Approval in Minutes:</i> <u>May-16</u>				
C-3.5	SUB-TOTAL	\$87,059	\$107,050	\$127,050	\$127,050
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. _____			\$0	
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	\$87,059	\$107,050	\$127,050	\$127,050

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$243,620	\$263,620	\$353,620	\$353,620
C-4.2	<i>Date of Reserve Approval in Minutes:</i> <u>Jun-15</u>				
C-4.3	Amount to be added to the reserve	\$20,000	\$90,000	\$12,000	\$100,000
C-4.4	<i>Date of Reserve Approval in Minutes:</i> <u>16-May</u>				
C-4.5	SUB-TOTAL	\$263,620	\$353,620	\$365,620	\$453,620
C-4.6	"Other Reserves"				
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	\$263,620	\$353,620	\$365,620	\$453,620

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)	\$120,000	\$120,000	\$120,000	\$120,000
C-5.2	<i>Date of Reserve Approval in Minutes:</i> <u>15-Jun</u>				
C-5.3	Amount to be added to the reserve	\$0	\$0	\$0	
C-5.4	<i>Date of Reserve Approval in Minutes:</i> <u>16-May</u>				
C-5.5	SUB-TOTAL	\$120,000	\$120,000	\$120,000	\$120,000
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	\$120,000	\$120,000	\$120,000	\$120,000
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0