

Final Budget

Laramie County Conservation District	
Budget Hearing Information	
11221 U.S. Hwy 30	Location: District Office
Cheyenne, WY 82009	Date: 7/19/2018
(307) 772-2600	Time: 4:00 p.m.
Laramie County	Budget Prepared by: Jim Cochran, District Manager

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

The District will strive to be accountable with public funds and ensure that all district programs are carried out in a fiscally responsible manner. This past year the District Board authorized expenditure of the Building reserve account for the purchase of a building. The District will continue to save for a building reserve account for future upgrades of the building. Also, the LCCD board shall assign \$120,000.00 to a Cash Reserve Account and \$167,050.00 to a Depreciation Account. These accounts will be reviewed annually at the district's budget hearing in July. The Building Reserve 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 regularly scheduled meeting.

S-B RESERVE DESCRIPTION

The District maintains three reserve accounts. The Board has set the Depreciation Reserve Account at \$167,050 this year. They have set the Cash Reserve Account at \$120,000 for the year. The Board transferred \$903,620 from the Building Fund Reserve to the General Fund for the purchase of a building.

S-C

Names of Board Members	Date of End of Term
Tom Farrell	12/31/20
Kevin Wells	12/31/20
Dennis Hemmer	12/31/20
Lindi Kirkbride	12/31/18
Jay Berry	12/31/18

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

If Yes, enter

Address of office: 11221 U.S. Hwy. 30

City, State, Zip: Cheyenne, WY 82009

Phone Number: 772-2600

Hours Open: 7:30 a.m. to 4:00 p.m.

Where are the minutes of your board meeting available for public review?
 District Office

How and where are the notices of meeting posted for the public?
 Meeting are held the third Thursday of each month and are posted on the district web site at www.lccdnet.org

Where are the public meetings held?
 District Office

FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$764,291	\$2,041,494	\$1,118,059	\$2,157,682
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$270,000	-\$583,620	\$20,000	\$120,000
S-4	Total General Fund and Forecasted Revenues Available	\$1,118,136	\$1,218,539	\$1,333,684	\$2,277,682
S-5	<i>Amount requested from County Commissioners</i>	\$845,583	\$856,775	\$856,775	\$883,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	Operating Revenues	\$139,088	\$172,500	\$129,500	\$129,500
S-8	Tax levy (From the County Treasurer)	\$845,583	\$856,775	\$856,775	\$883,000
S-9	Government Support	\$20,380	\$20,764	\$20,264	\$15,264
S-10	Grants	\$60,675	\$111,000	\$168,025	\$72,778
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$2,410	\$7,500	\$7,500	\$25,500
S-13	Other Forecasted Revenue	\$0	\$0	\$48,000	\$48,000
S-14	Total Revenue	\$1,068,136	\$1,168,539	\$1,230,064	\$1,174,042

FY 7/1/18-6/30/19 Laramie County Conservation District

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	Capital Outlay	\$4,578	\$1,097,101	\$78,295	\$1,100,058
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$162,451	\$181,511	\$183,051	\$227,625
S-18	Operations	\$404,829	\$530,469	\$611,418	\$591,449
S-19	Indirect Costs	\$192,433	\$232,413	\$245,295	\$238,550
S-20	Total Expenditures	\$764,291	\$2,041,494	\$1,118,059	\$2,157,682

DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$50,000	\$50,000	\$103,620	\$1,103,640
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$107,050	\$127,050	\$147,050	\$147,050
S-25	b. Other Reserve	\$353,620	\$603,620	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$120,000	\$120,000	\$120,000	\$120,000
	Total Reserves (a+b+c)	\$580,670	\$850,670	\$267,050	\$267,050
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$20,000	\$20,000	\$20,000	\$20,000
S-29	b. Other Reserve	\$250,000	\$300,000	\$0	\$100,000
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$270,000	\$320,000	\$20,000	\$120,000
S-31	Subtotal	\$850,670	\$1,170,670	\$287,050	\$387,050
S-32	Less Total to be spent	\$0	\$903,620	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$850,670	\$267,050	\$287,050	\$387,050

End of Summary

Dennis Hemmer, Treasurer
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/19/2018

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

PREPARED BY: Jim Cochran, District Manager

DISTRICT PHONE: (307) 772-2600

Final Budget

Laramie County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2019 _____

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$845,583	\$856,775	\$856,775	\$883,000
R-1.2	Other County Support				

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$10,380	\$10,764	\$10,264	\$10,264
R-2.2	Additional County Aid (non-treasurer)	\$10,000	\$10,000	\$10,000	\$5,000
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify) _____				
R-2.5	Total Government Support	\$20,380	\$20,764	\$20,264	\$15,264
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$139,088	\$140,500	\$129,500	\$129,500
R-3.3	Other Assessments		\$32,000		
R-3.4	Total Operating Revenues	\$139,088	\$172,500	\$129,500	\$129,500
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies		\$40,000	\$97,025	\$52,818
R-4.3	Grants from State Agencies	\$60,675	\$71,000	\$71,000	\$19,960
R-4.4	Total Grants	\$60,675	\$111,000	\$168,025	\$72,778
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$2,410	\$2,500	\$2,500	\$2,500
R-5.2	Other: Specify _____ <u>Other Grants</u>		\$5,000	\$5,000	\$23,000
R-5.3	Other: Additional _____				
R-5.4	Total Miscellaneous	\$2,410	\$7,500	\$7,500	\$25,500
R-5.5	Total Forecasted Revenue	\$222,553	\$311,764	\$325,289	\$243,042
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	<u>Rental Income</u>			\$48,000	\$48,000
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$48,000	\$48,000

Final Budget

Laramie County Conservation District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$0	\$1,020,000	\$20,000	\$1,030,000
E-1.2	Vehicles	\$321	\$68,601	\$49,795	\$61,558
E-1.3	Office Equipment	\$4,218	\$8,500	\$8,500	\$8,500
E-1.4	Other (Specify)				
E-1.5	<u>Building</u>				
E-1.6		\$39			
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$4,578	\$1,097,101	\$78,295	\$1,100,058

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$64,508	\$66,494	\$66,494	\$67,948
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	<u>Finacial Coordinator</u>	\$39,028	\$42,282	\$42,282	\$45,402
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	\$0	\$3,000	\$3,000	\$3,000
E-3.2	Mileage	\$534	\$800	\$800	\$800
E-3.3	Other (Specify)				
E-3.4	<u>Conventions</u>	\$13,329	\$12,500	\$12,500	\$12,500
E-3.5	<u>Dues</u>	\$15,172	\$16,275	\$16,275	\$16,275
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$6,975	\$10,000	\$10,000	\$50,000
E-4.2	Accounting/Auditing	\$11,650	\$13,260	\$14,700	\$14,700
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$1,134	\$3,500	\$3,500	\$3,500
E-5.2	Office equipment, rent & repair	\$4,926	\$5,800	\$5,800	\$5,800
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Postage</u>	\$1,465	\$3,000	\$3,000	\$3,000
E-5.7	<u>Bank Charges/ Misc</u>	\$3,730	\$4,600	\$4,700	\$4,700
E-5.8					
E-6	TOTAL ADMINISTRATION	\$162,451	\$181,511	\$183,051	\$227,625

Final Budget

Laramie County Conservation District

FYE 6/30/2019

OPERATIONS BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$258,820	\$266,463	\$283,862	\$286,293
E-7.2	Service Contracts	\$0	\$12,000	\$12,000	\$12,000
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	Fuel	\$10,354	\$13,200	\$13,200	\$13,200
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Maintenance and repairs	\$10,145	\$12,700	\$12,700	\$12,700
E-9.2	supplies	\$5,880	\$14,000	\$15,000	\$15,000
E-9.3	_____				
E-9.4	_____				
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Education Program	\$13,807	\$29,700	\$30,200	\$30,200
E-10.2	Water Program	\$8,068	\$50,886	\$57,911	\$57,911
E-10.3	Wildlife/Range Program	\$36	\$3,000	\$53,000	\$3,000
E-10.4	Tree Program	\$76,644	\$103,020	\$102,995	\$102,995
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Living Snow Fence Prog.	\$13,346	\$16,500	\$21,550	\$21,550
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	Special Projects	\$7,729	\$9,000	\$9,000	\$15,000
E-12.2	Utilities				\$12,000
E-12.3	Snow Removal				\$1,200
E-12.4	Trash /Cleaning Service				\$8,400
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$404,829	\$530,469	\$611,418	\$591,449

Final Budget

Laramie County Conservation District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

GENERAL FUNDS					
		<i>End of Year</i>	<i>Beginning</i>	<i>Beginning</i>	
C-1	Balances at Beginning of Fiscal Year	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-1.1	General Fund Checking Account Balance	\$50,000	\$50,000	\$103,620	\$1,103,640
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)	\$850,670	\$850,670	\$287,050	\$387,050
C-1.6	Total Estimated Cash and Investments on Hand	\$900,670	\$900,670	\$390,670	\$1,490,690
C-2 General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$850,670	\$267,050	\$287,050	\$387,050
C-2.3	Total Deductions (a+b)	\$850,670	\$267,050	\$287,050	\$387,050
C-2.4	Estimated Non-Restricted Funds Available	\$50,000	\$633,620	\$103,620	\$1,103,640

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)					
C-3		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$107,050	\$127,050	\$147,050	\$147,050
C-3.2	<i>Date of Reserve Approval in Minutes:</i> 17-Apr				
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> 17-Apr				
C-3.5	SUB-TOTAL	\$127,050	\$147,050	\$167,050	\$167,050
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> 17-Apr				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained in Depreciation Reserve Account	\$127,050	\$147,050	\$167,050	\$167,050

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)					
C-4		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$353,620	\$603,620	\$0	
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 17-Apr				
C-4.3	Amount to be added to the reserve	\$250,000	\$300,000		\$100,000
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 17 apr				
C-4.5	SUB-TOTAL	\$603,620	\$903,620	\$0	\$100,000
C-4.6	Identify the amount and project to be spent from "Other"				
C-4.7	a. Building Purchase _____		\$903,620		
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> 18-Feb				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$903,620	\$0	\$0
C-4.12	Balance to be retained in Other Reserve Account	\$603,620	\$0	\$0	\$100,000

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)					
C-5		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-5.1	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> 17-Apr				
C-5.3	Amount to be added to the reserve				
C-5.4	<i>Date of Reserve Approval in Minutes:</i> 17-Apr				
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> 17-Apr				
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	\$903,620	\$0	\$0