

Final Budget

Lake DeSmet Conservation District	
Budget Hearing Information	
621 West Fetterman	Location: 621 West Fetterman
Buffalo, WY 82834	Date: 7/18/2017
307-684-2526	Time: 6:00 PM
Johnson County	Budget Prepared by: Zach Byram

S-A BUDGET MESSAGE W.S. 18-4-104(d)

Lake DeSmet Conservation District (LDCD) has reviewed it's proposed expenses for FY17/18 and has made cuts in areas where it feels programs can still be maintained and carried out all with a reduction of funds. LDCD's requested mill levy amount which is up from last years request (approximately .95 of a possible 1.0 mill) is based on the amount needed to cover the difference between the proposed revenue minus proposed expenditures. These numbers are based on past actuals.

S-B RESERVE DESCRIPTION

Assigned Fund Balance: As a commitment to financial prudence and careful stewardship of community assets and it recognition of its fiduciary responsibilities Lake DeSmet Conservation District (LDCD) has set forth the following policy in regards to funds held in a Reserve/Natural Disaster Emergency fund: LDCD will hold up to \$5,000,000 in a reserve account and all the funds held therein will be expended pursuant to the following prioritization. 1. Initially, the funds will be used to fund an emergency, unforeseen, unplanned event, or large-scaled project and

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Ryan Fieldgrove	11/8/18	<input type="checkbox"/> Yes
Luke Todd	11/8/20	
Priscilla Welles	11/8/18	
Travis Rule	11/8/20	
Virgie Watt	11/8/18	

If Yes, enter

Address of office:	621 West Fetterman
City, State, Zip:	Buffalo, WY 82834
Phone Number:	307-684-2526
Hours Open:	8:00 AM - 5 PM M-F

Where are the minutes of your board meeting available for public review?
 At our District office and on the Johnson County website.

How and where are the notices of meeting posted for the public?
 In the local newspaper, on our website and facebook as well as on our office front door.

Where are the public meetings held?
 At our District office: 621 West Fetterman Buffalo, WY 82834

FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$337,635	\$861,848	\$615,304	\$615,304
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	\$1,781,644	\$1,239,080	\$1,710,638	\$1,710,638
S-5	Amount requested from County Commissioners	\$610,878	\$92,129	\$388,000	\$388,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	Operating Revenues	\$32,068	\$40,184	\$39,680	\$39,680
S-8	Tax levy (From the County Treasurer)	\$609,878	\$88,129	\$388,000	\$388,000
S-9	Government Support	\$9,824	\$12,824	\$12,824	\$12,824
S-10	Grants	\$1,610	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$1,000	\$4,000	\$0	\$0
S-12	Miscellaneous	\$545	\$800	\$600	\$600
S-13	Other Forecasted Revenue	\$0	\$30,422	\$30,000	\$30,000
S-14	Total Revenue	\$654,925	\$176,359	\$471,104	\$471,104

Lake DeSmet Conservation District

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$97,374	\$144,003	\$139,564	\$139,564
S-18	Operations	\$205,369	\$680,655	\$438,300	\$438,300
S-19	Indirect Costs	\$34,892	\$37,190	\$37,440	\$37,440
S-20	Total Expenditures	\$337,635	\$861,848	\$615,304	\$615,304

DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$1,126,719	\$1,062,721	\$1,239,534	\$1,239,534
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)	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
	Total Reserves (a+b+c)	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
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	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622

End of Summary

Budget Officer / District Official (if not same as "Submitted by") _____ Date adopted by Special District _____

DISTRICT ADDRESS: 621 West Fetterman
Buffalo, WY 82834

PREPARED BY: Zach Byram

DISTRICT PHONE: 307-684-2526

Final Budget

Lake DeSmet Conservation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$609,878	\$88,129	\$388,000	\$388,000
R-1.2	Other County Support	\$1,000	\$4,000	\$0	

FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$8,824	\$8,824	\$8,824	\$8,824
R-2.2	Additional County Aid (non-treasurer)	\$1,000	\$4,000	\$4,000	\$4,000
R-2.3	City (or Town) Aid	\$0	\$0	\$0	
R-2.4	Other (Specify)	\$0	\$0	\$0	
R-2.5	Total Government Support	\$9,824	\$12,824	\$12,824	\$12,824
R-3	Operating Revenues				
R-3.1	Customer Charges	\$0	\$0	\$0	
R-3.2	Sales of Goods or Services	\$32,068	\$40,184	\$39,680	\$39,680
R-3.3	Other Assessments	\$0	\$0	\$0	
R-3.4	Total Operating Revenues	\$32,068	\$40,184	\$39,680	\$39,680
R-4	Grants				
R-4.1	Direct Federal Grants		\$0	\$0	
R-4.2	Federal Grants thru State Agencies		\$0	\$0	
R-4.3	Grants from State Agencies	\$1,610	\$0	\$0	
R-4.4	Total Grants	\$1,610	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$495	\$450	\$450	\$450
R-5.2	Other: Specify Subdivision Review	\$50	\$350	\$150	\$150
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$545	\$800	\$600	\$600
R-5.5	Total Forecasted Revenue	\$44,047	\$53,808	\$53,104	\$53,104
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.	\$0	\$0	\$0	
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	Motor Vehicle Taxes	\$0	\$30,422	\$30,000	\$30,000
R-6.4		\$0	\$0	\$0	
R-6.5					
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$30,422	\$30,000	\$30,000

Final Budget

Lake DeSmet Conservation District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$0	\$0	\$0	
E-1.2	Vehicles	\$0	\$0	\$0	
E-1.3	Office Equipment	\$0	\$0	\$0	
E-1.4	Other (Specify)				
E-1.5	_____	\$0	\$0	\$0	
E-1.6	_____	\$0	\$0	\$0	
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$48,596	\$48,548	\$48,548	\$48,548
E-2.2	Secretary	\$10,894	\$18,000	\$18,000	\$18,000
E-2.3	Clerical	\$0	\$0	\$0	
E-2.4	Other (Specify)				
E-2.5	_____	\$0	\$0	\$0	
E-2.6	_____	\$0	\$0	\$0	
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	\$847	\$0	\$0	
E-3.2	Mileage	\$0	\$0	\$0	
E-3.3	Other (Specify)				
E-3.4	Meetings/Internet/Phone	\$4,064	\$7,500	\$8,500	\$8,500
E-3.5	Bond	\$1,634	\$1,650	\$1,634	\$1,634
E-3.6	see additional details	\$2,887	\$4,948	\$5,025	\$5,025
E-4	Contractual Services				
E-4.1	Legal	\$0	\$3,000	\$0	
E-4.2	Accounting/Auditing	\$10,520	\$11,000	\$11,000	\$11,000
E-4.3	Other (Specify)				
E-4.4	_____	\$0	\$0	\$0	
E-4.5	_____	\$0	\$0	\$0	
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$4,382	\$4,500	\$4,500	\$4,500
E-5.2	Office equipment, rent & repair	\$0	\$0	\$0	
E-5.3	Education	\$0	\$3,500	\$3,500	\$3,500
E-5.4	Registrations	\$13,357	\$13,357	\$13,357	\$13,357
E-5.5	Other (Specify)				
E-5.6	Space Rent	\$0	\$25,000	\$25,000	\$25,000
E-5.7	Annual Report	\$193	\$1,000	\$500	\$500
E-5.8	see additional details		\$2,000		
E-6	TOTAL ADMINISTRATION	\$97,374	\$144,003	\$139,564	\$139,564

Final Budget

Lake DeSmet Conservation District

FYE 6/30/2018

OPERATIONS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages—Operations	\$0	\$0	\$0	
E-7.2	Service Contracts	\$0	\$0	\$0	
E-7.3	Other (Specify)				
E-7.4	_____	\$0	\$0	\$0	
E-7.5	_____	\$0	\$0	\$0	
E-7.6	_____				
E-8	Travel				
E-8.1	Mileage	\$0	\$0	\$0	
E-8.2	Other (Specify)				
E-8.3	_____	\$0	\$0	\$0	
E-8.4	_____	\$0	\$0	\$0	
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	_____	\$0	\$0	\$0	
E-9.2	_____	\$0	\$0	\$0	
E-9.3	_____	\$0	\$0	\$0	
E-9.4	_____	\$0	\$0	\$0	
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	ConservationProgramSur	\$11,582	\$10,000	\$13,500	\$13,500
E-10.2	RainBarrels/Composters/	\$4,814	\$2,000	\$0	
E-10.3	CostShare/Contractual/Tr	\$178,055	\$592,400	\$333,300	\$333,300
E-10.4	SpecialProjects/Pesticide	\$10,919	\$76,255	\$91,500	\$91,500
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	_____	\$0	\$0		
E-11.2	_____	\$0	\$0		
E-11.3	_____	\$0	\$0		
E-11.4	_____	\$0	\$0		
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	_____	\$0	\$0		
E-12.2	_____	\$0	\$0		
E-12.3	_____	\$0	\$0		
E-12.4	_____	\$0	\$0		
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$205,369	\$680,655	\$438,300	\$438,300

Final Budget

Lake DeSmet Conservation District

FYE 6/30/2018

INDIRECT COSTS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	\$926	\$1,500	\$1,800	\$1,800
E-14.2	Buildings and vehicles	\$0	\$0	\$0	
E-14.3	Equipment	\$0	\$0	\$0	
E-14.4	Other (Specify)				
E-14.5	_____				
E-14.6	_____				
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$18,947	\$20,000	\$20,000	\$20,000
E-15.2	Workers Compensation	\$1,388	\$1,800	\$1,500	\$1,500
E-15.3	Unemployment Taxes	\$163	\$500	\$400	\$400
E-15.4	Retirement	\$13,252	\$13,150	\$13,500	\$13,500
E-15.5	Health Insurance	\$0	\$0	\$0	
E-15.6	Other (Specify)	\$0	\$0	\$0	
E-15.7	Auto Insurance	\$216	\$240	\$240	\$240
E-15.8	_____	\$0	\$0	\$0	
E-15.9					
E-16	Depreciation Expenses	\$0	\$0	\$0	
E-17	TOTAL INDIRECT COSTS	\$34,892	\$37,190	\$37,440	\$37,440

DEBT SERVICE BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
D-1	Debt Service				
D-1.1	Principal	\$0	\$0	\$0	
D-1.2	Interest	\$0	\$0	\$0	
D-1.3	Fees	\$0	\$0	\$0	
D-2	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

Final Budget

Lake DeSmet Conservation District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$1,126,719	\$1,062,721	\$1,239,534	\$1,239,534
C-1.2	Savings and Investments Account Balance	\$0	\$0	\$0	
C-1.3	General Fund CD Balance	\$0	\$0	\$0	
C-1.4	All Other Funds	\$0	\$0	\$0	
C-1.5	Reserves (From Below)	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
C-1.6	Total Estimated Cash and Investments on Hand	\$5,021,341	\$4,957,343	\$5,134,156	\$5,134,156
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	\$0	\$0	\$0	
C-2.2	b. Reserves	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
C-2.3	Total Deductions (a+b)	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
C-2.4	Estimated Non-Restricted Funds Available	\$1,126,719	\$1,062,721	\$1,239,534	\$1,239,534

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final 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)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final 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)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
C-5.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.3	Amount to be added to the reserve		\$0	\$0	
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	SUB-TOTAL	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
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	\$3,894,622	\$3,894,622	\$3,894,622	\$3,894,622
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0