

Final Budget

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submitted via email,
to Dept of Audit &
NC Commissioners
7/17/2020

Natrona County Conservation District	
Budget Hearing Information	
5880 Enterprise Drive, Suite 100	Location: 5880 Enterprise Drive, Suite 100, Casper
Casper, WY 82609	Date: 7/15/2020
307-261-5436, ext. 4	Time: 6:00 p.m.
Natrona County	Budget Prepared by: Lisa Ogden, District Manager

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

Revenues and expenditures have increased throughout the last several years for Natrona County Conservation District due to grant awards through the Wyoming Department of Agriculture, as well as the Wyoming Department of Environmental Quality through their Non-Point Source 319 Task Force. These funds have been utilized primarily for implementing on-the-ground projects for the purpose of increasing water quality and decreasing water usage by installing pipeline and irrigation structures on both private and county land. Other grant funds are utilized for continued water quality sampling within the Middle North Platte River Watershed. The data received through this sampling has been invaluable to the City, County and State in regards to the de-listing of the North Platte River from the Wyoming Department of Environmental Quality's Impaired Waters 303(d) List.

Additional Selenium Project Funding was received in FY2016, FY2017, FY2018, FY2019, and FY2020 from Natrona County and the City of Casper to assist with the implementation of selenium-reducing projects. These projects benefit both the urban and the rural community, as the transportation of the US EPA priority pollutant, selenium, is minimized throughout the watershed by implementing Best Management Practices on irrigated acreages in Natrona County, improving water quality for both wildlife and people alike. The NCCD intends to continue seeking out and applying for grants that will provide funding to continue these activities.

The base operating funds that are received annually from both the City of Casper and Natrona County provide for the cash match moneys that are necessary to obtain present and future grants through both state and federal entities, thus furthering the implementation of on-the-ground projects. Without these base funding contributions, the NCCD would be unable to provide the public services that we now provide, and would also lose the ability to obtain grant funds to implement water quality projects.

The NCCD is managed by a District Manager, and supervised by a publically elected Board of Supervisors. The Board of Supervisors is responsible for the proper management of all revenues of the District, and provides oversight on all projects that are implemented with funds from federal and state grants, as well as local support from both the City of Casper and Natrona County.

S-B RESERVE DESCRIPTION

Beginning of FY2021 - Emergency Reserves - \$60,000 (operating capital in case of future decline in revenues). Capital Reserves - \$15,000 (replacement of equipment as needed). Other reserves - \$184,199 (pre-paid grants and special project funding). Total Reserves - \$259,199.

S-C

Names of Board Members	Date of End of Term
Andrew C Anderson	12/31/22
Dennis Scott	12/31/20
Tammy Cobb	12/31/22
Len Camp	12/31/20
Scott Smith	12/31/20

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

If Yes, enter

Address of office: 5880 Enterprise Drive, Suite 100

City, State, Zip: Casper, WY 82609

Phone Number: 307-261-5436, Ext. 4

Hours Open: 8:30 a.m. - 3:30 p.m.

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

How and where are the notices of meeting posted for the public?
Office and Website

Where are the public meetings held?
Office

FINAL BUDGET SUMMARY

OVERVIEW		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$668,237	\$429,654	\$253,342	\$804,472
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	-\$68,322	-\$40,835	-\$100,000	-\$149,199
S-4	Total General Fund and Forecasted Revenues Available	\$427,273	\$285,173	\$686,655	\$771,717
S-5	Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-7	Operating Revenues	\$14,895	\$10,741	\$10,000	\$10,000
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$167,468	\$133,177	\$82,824	\$132,824
S-10	Grants	\$244,095	\$139,625	\$293,000	\$328,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$815	\$1,630	\$250	\$250
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$427,273	\$285,173	\$386,074	\$471,074

FY 7/1/20-6/30/21 Natrona County Conservation District

EXPENDITURE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 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	\$61,198	\$62,971	\$68,900	\$70,400
S-18	Operations	\$410,385	\$228,602	\$37,187	\$537,618
S-19	Indirect Costs	\$11,654	\$12,247	\$12,255	\$12,255
S-20R	Expenditures paid by Reserves	\$185,000	\$125,835	\$135,000	\$184,199
S-20	Total Expenditures	\$668,237	\$429,654	\$253,342	\$804,472

DEBT SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$0	\$0	\$300,581	\$300,643

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$368,356	\$300,034	\$259,199	\$259,199
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$368,356	\$300,034	\$259,199	\$259,199
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$116,678	\$85,000	\$35,000	\$35,000
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$116,678	\$85,000	\$35,000	\$35,000
S-31	Subtotal	\$485,034	\$385,034	\$294,199	\$294,199
S-32	Less Total to be spent	\$185,000	\$125,835	\$135,000	\$184,199
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$300,034	\$259,199	\$159,199	\$110,000

End of Summary

Tammy Cobb, Treasurer
Budget Officer (District Officer if not same as "Submitted by")

Date adopted by Special District 7/15/2020

Jay Shelsb
DISTRICT ADDRESS: 5880 Enterprise Drive, Suite 100
Casper, WY 82609

PREPARED BY: Lisa Ogden, District Manager

DISTRICT PHONE: 307-261-5436, ext. 4

Final Budget

Natrona County Conservation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2021

PROPERTY TAXES AND ASSESSMENTS

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support				

FORECASTED REVENUE

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$15,790	\$13,177	\$12,824	\$12,824
R-2.2	Additional County Aid (non-treasurer)	\$66,678	\$85,000	\$35,000	\$85,000
R-2.3	City (or Town) Aid	\$85,000	\$35,000	\$35,000	\$35,000
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$167,468	\$133,177	\$82,824	\$132,824
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$14,895	\$10,741	\$10,000	\$10,000
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$14,895	\$10,741	\$10,000	\$10,000
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$230,368	\$132,120	\$225,000	\$260,000
R-4.3	Grants from State Agencies	\$13,727	\$7,505	\$68,000	\$68,000
R-4.4	Total Grants	\$244,095	\$139,625	\$293,000	\$328,000
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$325	\$330	\$250	\$250
R-5.2	Other: Specify <u>Area IV Mtg</u>		\$1,300		
R-5.3	Other: See Additional	\$490			
R-5.4	Total Miscellaneous	\$815	\$1,630	\$250	\$250
R-5.5	Total Forecasted Revenue	\$427,273	\$285,173	\$388,074	\$471,074
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

Natrona County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2021 _____

CAPITAL OUTLAY BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$42,688	\$43,000	\$43,500	\$45,000
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Grant Management	\$13,700	\$14,878	\$14,000	\$14,000
E-2.6	Grant/Office Support	\$525	\$2,074	\$2,000	\$2,000
E-2.7					
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	Travel/Mtgs/Leg Mtg	\$1,981	\$1,937	\$3,000	\$3,000
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$756	\$525	\$5,000	\$5,000
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$725	\$509	\$600	\$600
E-5.2	Office equipment, rent & repair	\$823	\$48	\$800	\$800
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	_____				
E-5.7	_____				
E-5.8					
E-6	TOTAL ADMINISTRATION	\$61,198	\$62,971	\$68,900	\$70,400

Final Budget

Natrona County Conservation District

FYE 6/30/2021

OPERATIONS BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations				
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	Education/Travel/Conven	\$1,716	\$3,083	\$1,500	\$1,500
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Auto Repairs & Maint.	\$890		\$1,000	\$1,000
E-9.2	Gas & Oil	\$489	\$382	\$800	\$800
E-9.3	Retail & Sales Costs	\$12,771	\$11,671	\$10,000	\$10,000
E-9.4	Lab Fund Expenditures	\$4,000		\$4,000	\$4,000
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Educational Materials	\$150	\$150	\$250	\$250
E-10.2	Educational Contributions	\$800	\$600	\$800	\$800
E-10.3	Other Special Projects	\$2,750	\$983	\$2,684	\$1,184
E-10.4	_____				
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	BMPs	\$349,283	\$167,419	\$268	\$467,199
E-11.2	Professional Consulting	\$9,000	\$33,000		\$35,000
E-11.3	Water Quality Program	\$21,933	\$6,157	\$9,500	\$9,500
E-11.4	_____				
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	Advertising	\$1,472	\$25	\$1,250	\$1,250
E-12.2	Professional Dues	\$5,131	\$5,132	\$5,135	\$5,135
E-12.3	_____			\$0	
E-12.4	_____				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$410,385	\$228,602	\$37,187	\$537,618

Final Budget

Natrona County Conservation District _____

FYE 6/30/2021 _____

INDIRECT COSTS BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	\$628	\$629	\$750	\$750
E-14.2	Buildings and vehicles	\$408	\$390	\$450	\$450
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	<u>Crime Bond</u>	\$350	\$350	\$350	\$350
E-14.6	_____				
E-14.7	_____				
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$3,529	\$3,717	\$3,800	\$3,800
E-15.2	Workers Compensation	\$986	\$1,085	\$1,425	\$1,425
E-15.3	Unemployment Taxes	\$47	\$51	\$135	\$135
E-15.4	Retirement	\$4,826	\$5,127	\$4,540	\$4,540
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7	<u>Life Insurance</u>	\$55	\$28	\$55	\$55
E-15.8	<u>Medicare</u>	\$825	\$869	\$750	\$750
E-15.9	_____				
E-17	TOTAL INDIRECT COSTS	\$11,654	\$12,247	\$12,255	\$12,255

DEBT SERVICE BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 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

Natrona County Conservation District

FYE 6/30/2021

NAME OF DISTRICT/BOARD

GENERAL FUNDS					
		End of Year	Beginning	Beginning	
		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance		\$0	\$300,581	\$188,267
C-1.2	Savings and Investments Account Balance		\$0		\$106,386
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		\$5,990
C-1.5	Reserves (From Below)	\$300,034	\$300,034	\$159,199	\$110,000
C-1.6	Total Estimated Cash and Investments on Hand	\$300,034	\$300,034	\$459,780	\$410,643
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$300,034	\$259,199	\$159,199	\$110,000
C-2.3	Total Deductions (a+b)	\$300,034	\$259,199	\$159,199	\$110,000
C-2.4	Estimated Non-Restricted Funds Available	\$0	\$40,835	\$300,581	\$300,643

SINKING & DEBT SERVICE FUNDS					
		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes: _____				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes: _____				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes: _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES					
		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$368,356	\$300,034	\$259,199	\$259,199
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$368,356	\$300,034	\$259,199	\$259,199
C-4.2	Date of Reserve Approval in Minutes: 7/15/2020				
C-4.3	Amount to be added to the reserve	\$116,678	\$85,000	\$35,000	\$35,000
C-4.4	Date of Reserve Approval in Minutes: 7/15/2020				
C-4.5	SUB-TOTAL	\$485,034	\$385,034	\$294,199	\$294,199
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Special Selenium Projec	\$150,000	\$90,835	\$100,000	\$149,199
C-4.8	b. _____				
C-4.9	c. See Additional Details	\$35,000	\$35,000	\$35,000	\$35,000
C-4.10	Date of Reserve Approval in Minutes: 7/15/2020				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$185,000	\$125,835	\$135,000	\$184,199
C-4.12	Balance to be retained	\$300,034	\$259,199	\$159,199	\$110,000

BOND FUNDS					
		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	Date of Reserve Approval in Minutes: _____				
C-5.3	Amount to be added to the reserve				
C-5.4	Date of Reserve Approval in Minutes: _____				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$185,000	\$125,835	\$135,000	\$184,199

