

## Proposed Budget

Crook County Natural Resource District	
Budget Hearing Information	
117 S. 21st St (POB 1070)	<b>Location:</b> USDA SERVICE CTR/Meeting Room
Sundance WY 82729	<b>Date:</b> Weds July 20 2016
307-283-2870	<b>Time:</b> 5:00 P.M.
Crook	<b>Budget Prepared by:</b> Catherine Jinx Hilty, Financial Manager

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
	<p>Crook County Natural Resource District does NOT receive 'mil levy funding'.</p> <p>The District's primary funding is derived from multiple grants.                      The District administers Water Quality grants from WDEQ and WDA.                      WDEQ WQ grants are reimbursable grants. WDA WQ grants are cash. See C 4.8                      The District also administers Mountain Pine Beetle Mitigation Grants from WDA, WSF and WWNRT.                      The District's current Lump Sum Cash Grant from WSF for MPB mitigation is listed on line C 4.7</p> <p>The District maintains a bright line between District Expenses and Grant Expenses.                      The District's Non-Grant expenses are listed on the Admin page and on the Operations page thru line E 9.4                      All entries below line E 9.4 are Grant Expenses.</p> <p>Our payroll taxes are pro-rated among a dozen Personnel categories within the grants. This makes it extremely difficult to itemize payroll tax amounts on the Indirect Expense page. CCNRD has been audited by Bennet Weber &amp; Hermstad of Gillette, WY for FY's 13, 14 &amp; 15. They have verified that all federal and state payroll taxes have been paid and that adequate bonding and liability insurance is in force.</p>	

### PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 <b>Total Budgeted Expenditures</b>	\$949,302	\$1,193,072	\$303,941	\$0
S-2 <b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3 <b>Total to be added to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4 <b>Total General Fund and Forecasted Revenues</b>	\$1,772,992	\$1,201,557	\$422,804	\$0
S-5 <b>Amount requested from County Commissioners</b>	\$30,000	\$45,000	\$45,000	\$0
S-6 <b>Additional Funding Needed :</b>			\$0	\$0

Crook County Natural Resource District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 <b>Operating Revenues</b>	\$471	\$700	\$2,000	\$0
S-8 <b>Tax levy (From the County Treasurer)</b>	\$0	\$0	\$0	\$0
S-9 <b>Government Support</b>	\$8,824	\$8,824	\$8,824	\$0
S-10 <b>Grants</b>	\$1,087,333	\$839,866	\$270,647	\$0
S-11 <b>Other County Support (Not from Co. Treas.)</b>	\$30,000	\$45,000	\$45,000	\$0
S-12 <b>Miscellaneous</b>	\$37	\$15	\$15	\$0
S-13 <b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14 <b>Total Revenue</b>	\$1,126,665	\$894,405	\$326,486	\$0

<b>EXPENDITURE SUMMARY</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$0	
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	
S-17	<b>Administration</b>	\$28,891	\$29,106	\$47,740	
S-18	<b>Operations</b>	\$920,411	\$1,163,966	\$256,201	
S-19	<b>Indirect Costs</b>	\$0	\$0	\$0	
S-20	<b>Total Expenditures</b>	\$949,302	\$1,193,072	\$303,941	

<b>DEBT SUMMARY</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
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S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	
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<b>CASH AND INVESTMENTS</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
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S-22	<b>TOTAL GENERAL FUNDS</b>	\$646,327	\$307,152	\$96,318	
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**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve <b>Vehicle</b>	\$0	\$8,000	\$8,000	
S-25	b. Other Reserve <b>Cash Grants</b>	\$0	\$331,175	\$331,175	
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	
	<b>Total Reserves (a+b+c)</b>	\$0	\$339,175	\$339,175	
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	
S-29	b. Other Reserve	\$0	\$0	\$0	
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$0	
S-31	<b>Subtotal</b>	\$0	\$339,175	\$339,175	
S-32	<b>Less Total to be spent MPB &amp; WDA GRANTS</b>	\$0	\$0	\$320,675	
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$0	\$339,175	\$18,500	

*End of Summary*

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

Date adopted by Special District \_\_\_\_\_

**DISTRICT ADDRESS:** 117 S. 21st St (POB 1070)  
Sundance WY 82729

**PREPARED BY:** Catherine Jinx Hilty, Financial A

**DISTRICT PHONE:** 307-283-2870

*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*

# Proposed Budget

Crook County Natural Resource District

FYE 6/30/2017

**NAME OF DISTRICT/BOARD**

<b>PROPERTY TAXES AND ASSESSMENTS</b>
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		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>R-1</b>	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support	\$30,000	\$45,000	\$45,000	

<b>FORECASTED REVENUE</b>
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		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>R-2</b>	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$8,824	\$8,824	\$8,824	
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	<b>Total Government Support</b>	\$8,824	\$8,824	\$8,824	
<b>R-3</b>	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$471	\$700	\$2,000	
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$471	\$700	\$2,000	
<b>R-4</b>	<b>Grants</b>				
R-4.1	Direct Federal Grants	\$0	\$0	\$0	
R-4.2	Federal Grants thru State Agencies	\$180,250	\$171,343	\$250,023	
R-4.3	Grants from State Agencies	\$907,083	\$668,523	\$20,624	
R-4.4	<b>Total Grants</b>	\$1,087,333	\$839,866	\$270,647	
<b>R-5</b>	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$37	\$15	\$15	
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$37	\$15	\$15	
R-5.5	<b>Total Forecasted Revenue</b>	\$1,096,665	\$849,405	\$281,486	
<b>R-6</b>	<b>Other Forecasted Revenue</b>				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____	\$0		\$0	
R-6.4	_____	\$0		\$0	
R-6.5	_____				
R-6.6	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	

# Proposed Budget

Crook County Natural Resource District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-1</b>	<b>Capital Outlay</b>				
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	<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0	\$0	

## ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$20,178	\$21,427	\$31,700	
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	\$2,547	\$3,454	\$4,500	
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	_____				
E-3.5	_____				
E-3.6	_____				
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$927	\$942	\$5,200	
E-4.3	Other (Specify)				
E-4.4	LGLP & "Bonds"	\$1,495			
E-4.5	_____				
E-4.6	_____				
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$1,986	\$1,351	\$4,000	
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Dues	\$1,757	\$1,932	\$2,340	
E-5.7	_____				
E-5.8	_____				
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	\$28,891	\$29,106	\$47,740	

# Proposed Budget

Crook County Natural Resource District

FYE 6/30/2017

## OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$4,087	\$3,387	\$6,000	
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	_____				
E-7.5	_____				
E-7.6	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3	Tours	\$0	\$300	\$2,000	
E-8.4	_____				
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Vehicle Expenses	\$265	\$797	\$2,500	
E-9.2	Tree Lic. & Supplies	\$25	\$225	\$630	
E-9.3	Equipment / Ramps	\$0	\$5,558	\$2,600	
E-9.4	E-Cycling	\$0	\$3,049	\$5,000	
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	WDA WQ Grants	\$19,341	\$12,215	\$18,799	
E-10.2	WDEQ WQ GRANT 3&4	\$191,672	\$215,003	\$218,672	
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	WWNRT MPB Admin	\$21,324	\$13,376	\$0	
E-11.2	WDA MPB	\$398,853	\$0	\$0	
E-11.3	WSF MPB Grants 1 & 2	\$284,844	\$859,352	\$0	
E-11.4	WWNRT MPB Field	\$0	\$50,704	\$0	
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	_____	\$0			
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$920,411</b>	<b>\$1,163,966</b>	<b>\$256,201</b>	<b>\$256,201</b>

# Proposed Budget

Crook County Natural Resource District

FYE 6/30/2017

## INDIRECT COSTS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-14</b>	<b>Insurance</b>				
E-14.1	Liability				
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	_____				
E-14.6	_____				
E-14.7					
<b>E-15</b>	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes				
E-15.2	Workers Compensation				
E-15.3	Unemployment Taxes				
E-15.4	Retirement				
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7					
E-15.8	_____				
E-15.9	_____				
<b>E-16</b>	<b>Depreciation Expenses</b>				
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>	\$0	\$0	\$0	

## DEBT SERVICE BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>D-1</b>	<b>Debt Service</b>				
D-1.1	Principal				
D-1.2	Interest				
D-1.3	Fees				
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>	\$0	\$0	\$0	

# Proposed Budget

Crook County Natural Resource District  
**NAME OF DISTRICT/BOARD**

FYE 6/30/2017

## GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>C-1</b>	<b>Balances at End of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$646,327	\$286,152	\$74,756	
C-1.2	Savings and Investments Account Balance		\$21,000	\$21,562	
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$0	\$339,175	\$18,500	
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$646,327	\$646,327	\$114,818	
<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$0	\$339,175	\$18,500	
C-2.3	<b>Total Deductions (a+b)</b>	\$0	\$339,175	\$18,500	
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	\$646,327	\$307,152	\$96,318	

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>C-3</b>	<b>Balance in Reserve Account, <u>end of previous fiscal year.</u></b>		\$8,000	\$8,000	
C-3.2	<i>Date of Reserve Approval in Minutes:</i> <u>6/1/2016</u>				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	<b>SUB-TOTAL</b>	\$0	\$8,000	\$8,000	
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. <u>Vehicle Replacement</u>			\$8,000	
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$8,000	
C-3.12	Account (Line 3 - Line 5)	\$0	\$8,000	\$0	

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCE GRANTS)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>C-4</b>	<b>Balance in Reserve Account, beginning of budget year</b>		\$331,175	\$331,175	
C-4.2	<i>Date of Reserve Approval in Minutes:</i> <u>CASH GRANTS</u>				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	\$0	\$331,175	\$331,175	
C-4.6	"Other Reserves"				
C-4.7	a. <u>WSF MPB GRANT</u>			\$305,675	
C-4.8	b. <u>WDA WQ GRANT</u>			\$15,000	
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$320,675	
C-4.12	9 - Line 11)	\$0	\$331,175	\$10,500	

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>C-5</b>	<b>Balance in Reserve Account, beginning of budget year</b>				
C-5.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.3	Amount to be added to the reserve				
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	<b>SUB-TOTAL</b>	\$0	\$0	\$0	
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	\$0	\$0	\$0	
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$320,675	