

Final Budget

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

S-1 BUDGET MESSAGE W.S. 16-4-104(d)

Crook County Natural Resource District does NOT receive 'mil levy funding'.

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

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.

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 & Hermstad of Gillette, WY for FY's 13, 14 & 15. They have verified that all federal and state payroll taxes have been paid and that adequate bonding and liability insurance is in force.

Treasurer
 Signature of Approval: *Clinton D. Stueck* Date: *7/25/16*

FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$949,302	\$1,186,766	\$499,988	\$499,988
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total to be added to Restricted Funds	\$0	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues	\$1,772,992	\$1,156,652	\$595,535	\$593,695
S-5 Amount requested from County Commissioners	\$30,000	\$45,000	\$48,350	\$48,350
S-6 Additional Funding Needed :			\$0	\$0

Crook County Natural Resource District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$471	\$375	\$4,000	\$4,000
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9 Government Support	\$8,824	\$8,823	\$8,824	\$8,824
S-10 Grants	\$1,087,333	\$795,280	\$422,148	\$422,148
S-11 Other County Support (Not from Co. Treas.)	\$30,000	\$45,000	\$48,350	\$48,350
S-12 Miscellaneous	\$37	\$22	\$15	\$15
S-13 Other Forecasted Revenue Grant Reimbs Due	\$0	\$0	\$84,683	\$82,843
S-14 Total Revenue	\$1,126,665	\$849,500	\$568,020	\$566,180

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$5,458	\$8,000	\$8,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$28,891	\$32,574	\$51,110	\$51,110
S-18	Operations	\$920,411	\$1,148,734	\$440,878	\$440,878
S-19	Indirect Costs	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$949,302	\$1,186,766	\$499,988	\$499,988

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	\$646,327	\$307,152	\$27,515	\$27,515

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve Vehicle	\$0	\$8,000	\$8,000	\$8,000
S-25	b. Other Reserve Cash Grants	\$0	\$331,175	\$287,044	\$287,044
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$339,175	\$295,044	\$295,044
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	\$0	\$339,175	\$295,044	\$295,044
S-32	Less Total to be spent MPB GRANT #3 & Vehicle	\$0	\$0	\$295,044	\$295,044
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$339,175	\$0	\$0

End of Summary

Date adopted by Special District _____

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

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

PREPARED BY: Catherine Jinx Hilty

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

Initial CRS

Final 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	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicle Replacement			\$8,000	\$8,000
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Flow Meter		\$5,458		
E-1.6					
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$5,458	\$8,000	\$8,000

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$20,178	\$23,834	\$31,700	\$31,700
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	\$2,547	\$2,646	\$4,500	\$4,500
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$927	\$845	\$4,000	\$4,000
E-4.3	Other (Specify)				
E-4.4	LGLP & "Bonds"	\$1,495	\$1,550	\$1,700	\$1,700
E-4.5	Sales Tax		\$12	\$20	\$20
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$1,986	\$1,755	\$2,000	\$2,000
E-5.2	Office equipment, rent & repair			\$1,000	\$1,000
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Dues	\$1,757	\$1,932	\$2,340	\$2,340
E-5.7	Election Expenses			\$3,850	\$3,850
E-5.8					
E-6	TOTAL ADMINISTRATION	\$28,891	\$32,574	\$51,110	\$51,110

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Crook County Natural Resource District
 NAME OF DISTRICT/BOARD

FYE 6/30/2017

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)				
R-1.2	Other County Support	\$30,000	\$45,000	\$48,350	\$48,350

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$8,824	\$8,823	\$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	Total Government Support	\$8,824	\$8,823	\$8,824	\$8,824
R-3	Operating Revenues				
R-3.1	Customer Charges	\$471	\$425	\$2,000	\$2,000
R-3.2	Sales of Goods or Services			\$2,000	\$2,000
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$471	\$425	\$4,000	\$4,000
R-4	Grants			\$61,174	
R-4.1	Direct Federal Grants	\$0	\$0	\$0	
R-4.2	Federal Grants thru State Agencies IV and V	\$180,250	\$171,343	\$397,884	\$397,884
R-4.3	Grants from State Agencies	\$907,083	\$623,937	\$24,264	\$24,264
R-4.4	Total Grants	\$1,087,333	\$795,280	\$422,148	\$422,148
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$37	\$22	\$15	\$15
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$37	\$22	\$15	\$15
R-5.5	Total Forecasted Revenue	\$1,096,665	\$849,550	\$434,987	\$434,987
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	WDEQ WQ IV Reimb due	\$0		\$32,139	\$32,139
R-6.4	WWNRT MPB Reimb due	\$0		\$50,704	\$50,704
R-6.5	Ecycle Reimb From City			\$1,840	
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$84,683	\$82,843

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Crook County Natural Resource 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	\$4,087	\$4,955	\$6,000	\$6,000
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	Tours	\$0		\$2,000	\$2,000
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Vehicle Expenses	\$265	\$708	\$2,500	\$2,500
E-9.2	Tree Lic. & Supplies	\$25	\$225	\$630	\$630
E-9.3	Equipment / Ramps	\$0		\$2,600	\$2,600
E-9.4	E-Cycling	\$0	\$2,777	\$5,000	\$5,000
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	WDA WQ Grants	\$19,341	\$12,215	\$24,264	\$24,264
E-10.2	WDEQ WQ GRANT III	\$191,672	\$58,675		
E-10.3	WDEQ WQ Grant IV		\$127,116	\$247,884	\$247,884
E-10.4	WDEQ WQ Grant V			\$150,000	\$150,000
E-10.5	_____				
E-11	Contractual Arrangements (List)				
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 Grts 1, 2 & 3 (2 reserve acct)	\$284,844	\$877,982	\$0	
E-11.4	WWNRT MPB Field	\$0	\$50,704	\$0	
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	_____	\$0	\$0	\$0	
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$920,411	\$1,148,734	\$440,878	\$440,878

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Crook County Natural Resource 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					
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
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					
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						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$0	\$0	\$0	\$0

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

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Crook County Natural Resource District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$646,327	\$286,152	\$5,942	\$5,942
C-1.2	Savings and Investments Account Balance		\$21,000	\$21,573	\$21,573
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$0	\$339,175	\$287,044	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$646,327	\$646,327	\$314,559	\$27,515
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves WSF MPB #3	\$0	\$339,175	\$287,044	\$0
C-2.3	Total Deductions (a+b)	\$0	\$339,175	\$287,044	\$0
C-2.4	Estimated Non-Restricted Funds Available	\$646,327	\$307,152	\$27,515	\$27,515

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3	Balance in Reserve Account, <u>end of previous fiscal year</u>:		\$8,000	\$8,000	\$8,000
C-3.1	<i>Date of Reserve Approval in Minutes:</i> 6/1/2016				
C-3.2	Amount to be added to the reserve				
C-3.3	<i>Date of Reserve Approval in Minutes:</i>				
C-3.4	SUB-TOTAL	\$0	\$8,000	\$8,000	\$8,000
C-3.5	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.6	a. Vehicle Replacement			\$8,000	\$8,000
C-3.7	b. _____				
C-3.8	c. _____				
C-3.9	<i>Date of Reserve Approval in Minutes:</i>				
C-3.10	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$8,000	\$8,000
C-3.11	Account (Line 3 - Line 5)	\$0	\$8,000	\$0	\$0
C-3.12					

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCE GRANTS)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4	Balance in Reserve Account, beginning of budget year		\$331,175	\$287,044	\$287,044
C-4.1	<i>Date of Reserve Approval in Minutes:</i> CASH GRANTS				
C-4.2	Amount to be added to the reserve				
C-4.3	<i>Date of Reserve Approval in Minutes:</i>				
C-4.4	SUB-TOTAL	\$0	\$331,175	\$287,044	\$287,044
C-4.5	"Other Reserves"				
C-4.6	a. WSF MPB GRANT #3 Ex. 12.31.17			\$287,044	\$287,044
C-4.7	b. _____				
C-4.8	c. _____				
C-4.9	<i>Date of Reserve Approval in Minutes:</i>				
C-4.10	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$287,044	\$287,044
C-4.11	9 - Line 11)	\$0	\$331,175	\$0	\$0
C-4.12					

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5	Balance in Reserve Account, beginning of budget year				
C-5.1	<i>Date of Reserve Approval in Minutes:</i>				
C-5.2	Amount to be added to the reserve				
C-5.3	<i>Date of Reserve Approval in Minutes:</i>				
C-5.4	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.5	Amount to be spent from Emergency Reserve (Cash)				
C-5.6	<i>Date of Reserve Approval in Minutes:</i>				
C-5.7	Balance to be retained in Assigned Fund Balance	\$0	\$0	\$0	\$0
C-5.8	TOTAL TO BE SPENT	\$0	\$0	\$287,044	\$295,044
C-5.9					

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