

RESOLUTION 43-13

NATRONA COUNTY, WYOMING, BUDGET RESOLUTION
FISCAL YEAR 2013-2014

WHEREAS, a summary of said budget and notice of public hearing of said budget were published July 7, 2013 in the *Casper Star-Tribune*, the Board of County Commissioners' official newspaper and a paper of general circulation in Natrona County; and

WHEREAS, a public hearing was held on Monday, July 15, 2013, at 5:30 p.m. to provide budget information, answer questions and hear public comment on said budget and the proposed budgets of Natrona County's component entities, the Public Library, City/County Health Department, Airport, Community Action Partnership, Weed and Pest District, and County Fair, as submitted; and

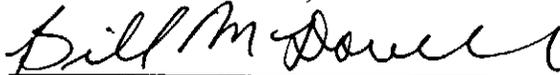
WHEREAS, the proposed budget, as initially published in the *Casper Star-Tribune* in the amount of \$43,448,757, which excludes Restricted County Road Funds, Gas and Diesel Tax, and Restricted Lake Funds, has increased to the amount of \$47,894,728.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF NATRONA COUNTY COMMISSIONERS that the proposed budget, as attached, is adopted as the official budget for Natrona County and its component entities for the 2013-2014 fiscal year ending June 30, 2014.

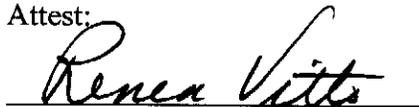
PASSED AND ADOPTED this 15th day of July 2013.



THE BOARD OF COUNTY COMMISSIONER
NATRONA COUNTY, WYOMING


Bill McDowell, Chairman

Attest:


Renea Vitto, County Clerk

My term of office expires
January 5, 2015

July 15, 2013

FY 13-14 BUDGET COMMENTARY

The budget is presented in a variety of ways to increase the transparency of the revenues and expenditures of the county. The budget in its detail can be viewed at www.natronacounty-wy.gov;

There are differences in this year's budget versus last year's budget mainly in how the Commissioners handle any revenues in excess of expenditures for the fiscal year. Reflected in this budget is the amount of cash needed to balance revenues and expenditures which represents a reduction of cash from the Operating Reserve Account which was created this year.

Our auditing firm strongly suggested that the county create an Operating Reserve Account equal to at least three (3) months of operations. This would amount to approximately \$10,000,000 which will appear in future years on the balance sheet and not in the budget other than needed to balance the budget.

In order to track the cost of health care for the county employees, we have chosen to fully fund medical expenses through the Medical Benefit Trust which will receive employee contributions, Component Unit (board) contributions, and General Fund appropriations, and will be accountable for the expenditures. The trustees of the Benefit Trust currently are the Clerk, Clerk of Court, Treasurer, and Sheriff. This fund will be reviewed in our audit, but only the appropriations will be reflected in the budget.

The County Commissioners committed to the voters in the last 1% Sales Tax Election to expend the money for certain projects. The Commissioners have worked toward funding those expenditures and meeting the obligations they undertook for the citizens. The 1% Sales Tax is considered general revenue of the county by our auditors and is not a separate fund. The expenditures for the current fiscal year are reflected in the budget detail.

July 15, 2013

**FY 13-14 BUDGET COMMENTARY
(cont.)**

The Commissioners have included an expected \$1,400,000 of federal revenue from the Payments in Lieu of Taxes program. As of the time of the adoption of the budget, the program was authorized by Congress but not funded. We have estimated this revenue based upon input from a variety of state and national sources but the amount could vary from zero to something over \$3.2 million dollars.

Road and Bridge funding comes from both gas and diesel taxes, as well as General Fund appropriations. Although our auditors don't consider all the funds restricted, the Commissioners, the Road and Bridge Supervisor, and our Treasurer segregates the funds for record keeping purposes. The tax increase this year on fuel will generate an estimated \$2.3 million. Planned expenditures from these funds are budgeted at \$3.4 million with an additional General Fund appropriation of \$1.5 million for chip sealing of some roads.

The other major restricted funds are those related to our agreement with the Bureau of Reclamation. Operating revenue of just under \$1 million from camping fees and lease revenue must be spent on the Gray Reef-Alcova-Pathfinder corridor and will be reflected in the Lakes detail portion of the budget.

The Parks Department which oversees the Lakes budget as well as the budget for the Mountain Parks has its own budget detail.

NATRONA COUNTY, WYOMING

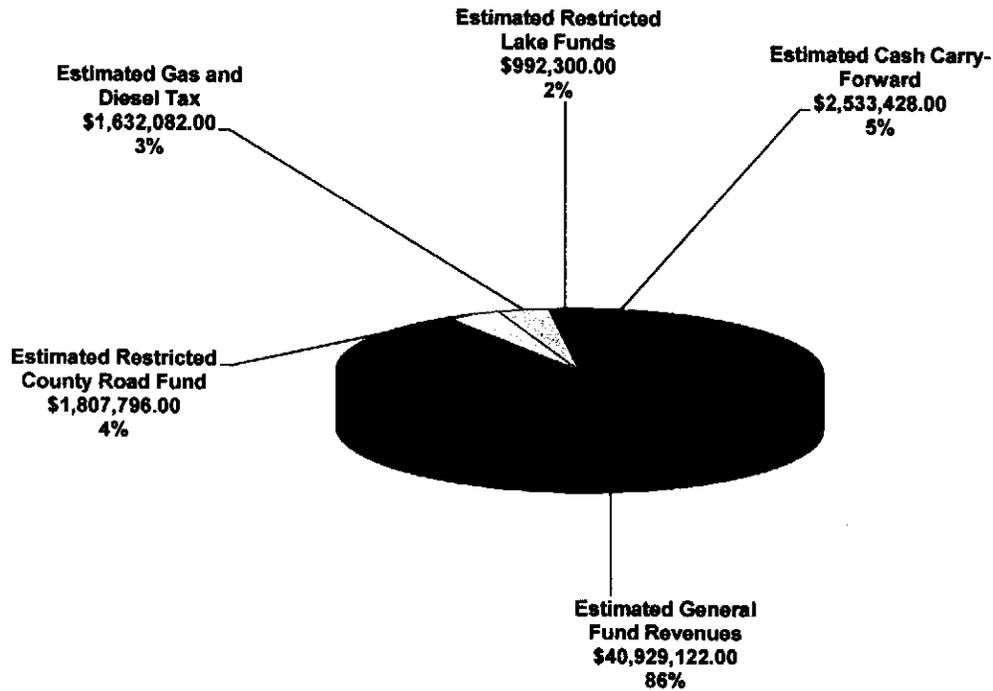
Fiscal Year 2014 Budget

Proposed Budget Accomplishments:

- **Funds mandated services**
- **Provides for citizens' health, safety and welfare**
- **Funds salary increases**
- **Provides funding for various 1 Cent #14 projects**
- **Creates Medical Benefit Trust**
- **Creates Operating Reserve Account equaling at least three (3) months of operations**



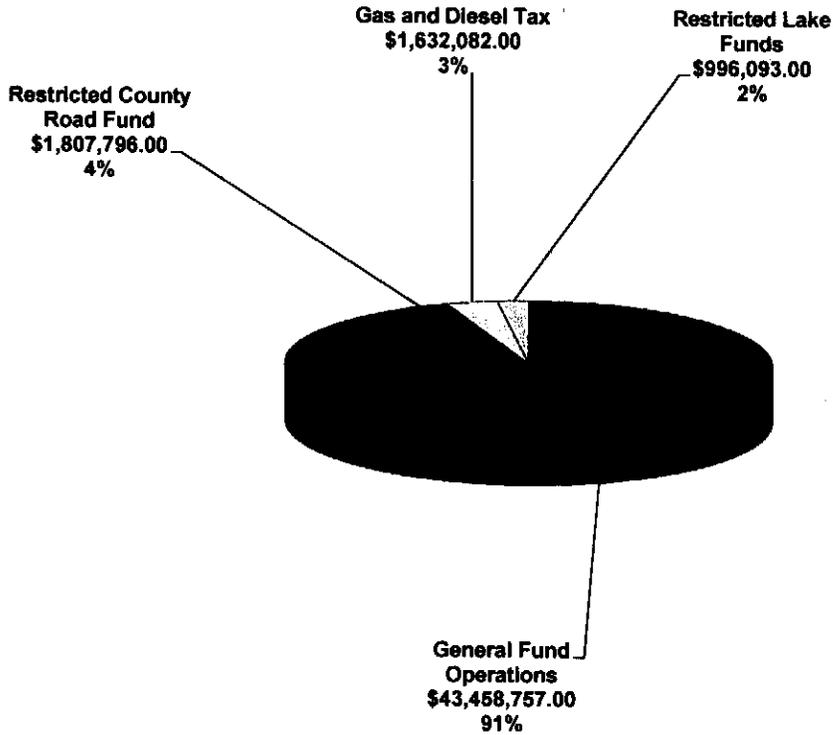
Revenues



Estimated Budget Revenues for FY 2013-2014

Estimated Cash Carry-Forward	\$2,533,428.00
Estimated General Fund Revenues	\$40,929,122.00
Estimated Restricted County Road Fund	\$1,807,796.00
Estimated Gas and Diesel Tax	\$1,632,082.00
Estimated Restricted Lake Funds	\$992,300.00
Total Budget Revenues	\$47,894,728.00

Appropriations



Budget Appropriations for FY 2013-2014

General Fund Operations	\$43,458,757.00
Restricted County Road Fund	\$1,807,796.00
Gas and Diesel Tax	\$1,632,082.00
Restricted Lake Funds	\$996,093.00
Total Budget Appropriations	\$47,894,728.00