

# **GALLATIN LOCAL WATER QUALITY DISTRICT**

## **Fiscal Year 2020 Start-Up Budget Narrative**



Prepared  
For  
Gallatin Local Water Quality District  
Board of Directors

By  
Tammy Swinney, District Manager  
May 23, 2019

Approved by GLWQD Board of Directors on 06/06/19

## ADOPTION

The Gallatin Local Water Quality District Board of Directors adopted this budget by motion at the June 6, 2019 board meeting.

## INTRODUCTION

The mission of the Gallatin Local Water Quality District (District) is *“To preserve, protect, and improve the quality of surface water and groundwater within the Local Water Quality District”*. The District’s activities during fiscal year 2020 will fall under the following three goals:

- I) Education and Outreach:** Improve public awareness and understanding of local water quality, water resources and the District.
- II) Monitoring and Research:** Collect and analyze water data and implement monitoring projects that evaluate, protect and improve long-term water quality.
- III) Information Collection and Dissemination:** Compile, store, and disseminate water quality data and information.

The preliminary start-up operations budget for fiscal year (FY) 2020 was approved at the May 2, 2019 meeting of the Board of Directors. Budget packets were received from the Finance Department on May 6, 2019. The budget request was input into MUNIS, the County’s accounting system, in coordination with the Finance Department on May 9, 2019. The FY 2020 budget spreadsheet is provided in Attachment A.

## HIGHLIGHTS OF PLANNED FISCAL YEAR 2020 ACTIVITIES

### Education and Outreach

Public education efforts will include working with individuals, organizations, homeowners, and government agencies as opportunities arise and upon request. Assisting private well owners with water quality testing by providing test kits, advice, and interpretation of results will continue. Staff will provide hands-on learning activities to fourth grade students at the Annual Gallatin Valley Farm Fair. The District will work continue to work with Environmental Health Services to increase awareness of well and septic issues through various opportunities, including staffing their Music on Main Booth. Well Awareness Courses may be conducted. A water quality index for use with the surface water network will be developed as part of a MT DNRC Watershed Management Grant contract. Facilitation of the Gallatin Watershed Network is planned and staff will actively engage in cooperative efforts with local partner organizations. Enhancing the District’s website and working with the County Communications Coordinator to increase District awareness in the community are anticipated. Signage will be installed at high-visibility surface water monitoring stations to promote District data collection efforts.

## **Monitoring and Research**

The surface water monitoring network consists of 16 sites located throughout the Gallatin Valley. Macroinvertebrates and water samples will be collected during the summer along with flow measurements. Stilling wells with staff gages installed in the spring at 13 sites will be visited regularly to download data from newly purchased water level transducers and develop hydrographs. Gallatin Stream Teams volunteers will assist District staff with monitoring activities.

The groundwater monitoring well network consisting of 64 wells (38 District wells and 26 Montana Bureau of Mines and Geology statewide network wells) will continue to be field checked for static water level measurements quarterly; a subset will continue to be monitored monthly. Annual sampling of wells identified in the Big Sky Meadow Village Water Quality Sampling Plan will be performed in coordination with the Big Sky Water and Sewer District and the Montana Bureau of Mines and Geology. Water level transducers will be purchased to replace failing units in the network as needed.

A review of long-term nitrate data from public water supplies in the District appear to indicate an increasing trend in nitrate concentrations in groundwater. Understanding nitrate sources and whether or not high density subdivisions up-gradient of public water supplies may have a long-term impact on groundwater quality is needed to inform public water supply operators and decision-makers as development continues in the county. Developing a project proposal and exploring opportunities and partnerships to implement a monitoring project is planned.

## **Information Collection and Dissemination**

Data entry into the District's groundwater database will remain an ongoing effort including keeping the new online interactive mapper up-to-date for the public. The District website will be maintained with relevant and accurate information. Staff will continue to respond to requests for information, including water quality data, when received. Staff will collaborate with the Montana Bureau of Mines and Geology to develop and implement a procedure for uploading continuous stream flow and water quality data into the Surface Water Assessment & Monitoring Program database.

Results from investigative research projects and other District activities may be presented to professional colleagues at the Montana Section American Water Resources Association annual conference. Staff will participate in the Montana Annual Local Water Quality District meeting. To better understand potential impacts to water quality, staff will focus time on analyzing datasets to assess and identify water quality issues of concern for future research and monitoring efforts.

## **REVENUE PROJECTIONS FOR FISCAL YEAR 2020**

### **Revenue Sources**

The District's revenue comes from fees assessed on improved properties within the District, penalties and interest paid on delinquent fees, investment earnings on cash savings, payments for services (monitoring MOUs, contracts), and from outside funding sources (grants and private donations). The District does not receive funding through the Gallatin County General Fund. Revenue from grants and contracts has been significant in past years but is highly variable.

Improved properties, known as Fee Assessed Units (FAU) contribute \$6.60/year to fund District activities. The fee is assessed annually on property tax bills. This is a set fee and does not fluctuate from year to year. The fee was increased by 10% (\$0.60) from \$6/year on improved properties in 2013 by approval from the Gallatin County Commission. This was the first fee increase since the District was created in 1997. The Treasurer's office records indicate there are 41,780 FAUs in the District for the 2018 Tax Year; an increase of 1,367 FAUs from the previous tax year. This includes Real Property and Personal Property (mobile homes). If all fees are received, this would generate \$275,478 in fee revenue. Every year, District fees are received from previous tax years; however, the FY 2020 projection does not include anticipated receipt of those delinquent fees, and revenue is conservatively projected to reduce risk of a shortfall.

Outside funding from grants and contracts allow for special projects and in-depth research investigations to be conducted that cannot be supported from base fee funding. Programmatic restrictions related to types of projects eligible for funding from each granting source, high competition from other entities for available funds, and relatively short time-frames for project implementation and completion are characteristics that sometimes inhibit the District's ability to secure outside funding for projects. The District has maintained success at securing both small and large grants. However, it is important to remember that while every effort is made to seek out and secure funding for District projects and activities that fit within granting source guidelines, results are not always favorable; making reliance on this type of funding uncertain every fiscal year.

### **Revenue Summary**

Projected startup revenue for FY 2020 is \$672,575. This includes projected revenue from District fees (\$275,715), penalties and interest paid on delinquent assessments (\$500), miscellaneous revenue (\$200), investment earnings (\$400), and estimated cash carry-over from FY 2019 (\$390,000 to \$420,000) based on Finance Department estimation as of May 15, 2019. The conservative amount of \$390,000 is used for the Start-Up budget projection.

The District has a long-standing memorandum of agreement with the Montana Bureau of Mines and Geology Groundwater Assessment Program to perform static water level measurements on the statewide monitoring well network in the Gallatin Valley. Maximum compensation is \$7,020. However, due to Bureau budgetary issues over the last few years,

reimbursement for those activities has fluctuated considerably. In Fiscal Year 2019, the District was reimbursed \$3,299.40. In light of the unpredictability of this revenue source, anticipated revenue from this agreement is not included in the FY 2020 budget.

The District secured a Watershed Management Grant from the Montana Department of Natural Resources and Conservation totaling \$5,760 for Fiscal Year 2020 to assist with expenses associated with instrumenting the District’s surface water monitoring network, to coordinate with the Montana Bureau of Mines and Geology on developing a process for storing data on their Surface Water Assessment and Monitoring Program database, and to increase awareness of District monitoring work through outreach efforts.

Projected FY 2020 beginning cash balance (cash carry-over from FY 2019) is \$390,000 to \$420,000 according to the Finance Department. This range is provided because the amount will fluctuate some as invoices are paid and until the books are closed for FY 2019. The resulting cash balance will be allocated to Capital Reserves and operating reserves by the Finance Department. The County Budget Policy requires 20% of the District’s operating and personnel budget be set aside to cover expenses early in the fiscal year until fee revenue comes in with the November tax bills; this is our operating reserves. Estimated funds available for operating reserves is \$175,897. This is calculated by subtracting projected Capital Reserves (\$214,103) from the beginning cash balance conservative projection (\$390,000) for FY 2020. Twenty percent of the District operating and personnel budget for FY 2019 is approximately \$64,956. Therefore, there are adequate funds available for operating reserves.

Capital Reserves is designated as an expense per Gallatin County accounting procedures and more detail is provided in the Expenditure Summary section of this budget narrative report. A spreadsheet with the revenue budget is also included in Attachment A.

### Projected Start-Up Revenue Sources for Fiscal Year 2020

Revenue Source	Projected Funds	Comments
District Fee (Real & Personal Property)	\$275,715	41,780 FAU per Treasurer for 2018 tax year
Penalties & Interest Delinquent Assessments	\$500	
DNRC Watershed Management Grants	\$5,760	Contract #19-0061
Data Sales-Charges for Services	\$0	MBMG MOU; dependent on their funding.
Miscellaneous Revenue	\$200	Well cap sales; Well Awareness Course Reg.
Investment Earnings	\$400	Per Finance; market sensitive
FY20 Beginning Cash Balance Projection	\$390,000	(Capital Reserves Start-Up: \$214,103)
<b>TOTAL PROJECTED REVENUE</b>	<b>\$672,575</b>	(Available for Operating Reserve: \$175,897)

## EXPENDITURE START-UP FOR FISCAL YEAR 2020

### Expenditure Summary

Expenditures for FY 2020 are estimated at \$538,883 and include Personnel (\$238,554), Operations (\$86,226), and Capital Outlay (\$214,103). Capital Outlay includes Capital Reserves and Capital Expenditure-Equipment & Machinery. More detail on each expenditure category is provided below. A spreadsheet with the expenditure budget is in Attachment A.

### PERSONNEL EXPENSE OVERVIEW

District staffing for FY 2020 is unchanged from last year and includes three full-time (FTE) staff: a District Manager, a Water Quality Specialist/Hydrogeologist, and a Water Quality Technician Specialist. Temporary employee funding is also included in Personnel. The Gallatin County Human Resources Department provides projections of costs for wages and employer contributions (benefits). The County Commission has not yet made a determination on merit/performance increases for County personnel.

**Salaries and Wages - \$172,794 (Object Code 110):** These costs cover the wages for three FTE permanent staff.

**Temporary Employees - \$2,500 (Object Code 112):** These funds are for internships and other temporary employees hired for the District as County employees. Funding allocated to Temporary Employee remains unchanged from last year.

**Employer Contributions - \$62,629 (Object Code 140):** Funds cover the County's share of health benefit premiums, retirement, unemployment, and social security. It include costs for permanent and temporary employees.

**Workers' Compensation - \$631 (Object Code #141):** Funds budgeted for costs associated with worker's compensation insurance.

### OPERATING EXPENSES OVERVIEW

These expenses are associated with costs incurred to operate the District. The County Finance Officer provides the District with a Startup Budget, and every effort is made to ensure that the District total Start-Up Budget request does not exceed that set by the Finance Officer. With the implementation of the District's surface water monitoring network program last year and an increase in the frequency of monitoring a subset of wells in the groundwater monitoring network, funding limits for several areas of operation have been increased to better reflect expenses associated with these core District services. Object Codes that have been increased include: 205-Supplies (+\$100), 226-Clothing & Uniforms (+\$650), 230-Repair & Maintenance-Parts & Supplies (+\$1,350), 231-Gas, Oil, Fuel, Grease (-\$250), 235-Equipment (+\$250), and 312-Postage (+\$150). To account for the increases assigned to these categories, \$2,750 will be transferred from Capital Reserves per District Board approval at the May 2, 2019 board meeting.

The amounts budgeted for some operating expense categories are fixed by Gallatin County, (telephone, building maintenance, liability insurance, and administrative fixed costs). Each operations category is described below in more detail.

**Supplies - \$2,614 (Object Code 205):** These funds are to cover the costs of office supplies and operating supplies unique to District operations. These may include small tools, water sampling supplies, protective clothing, and materials for educational purposes. New software and software upgrades not considered a fixed asset are included in this category. The amount budgeted is a \$100 increase from FY 2019 and will be offset by a transfer of cash from Capital Reserves.

**Food - \$250 (Object Code 224):** Funds to cover refreshments for meetings and events.

**Clothing & Uniforms - \$650 (Object Code 226):** Funds to cover costs for replacement waders and to purchase personal flotation devices for personnel safety for use during surface water monitoring work. The amount budgeted is an increase of \$650 from FY 2019 and will be offset by a transfer of cash from Capital Reserves.

**Repair and Maintenance-Parts & Supplies - \$2,775 (Object Code 230):** These funds are for parts and supplies needed for repairs to office machinery such as the large format plotter and the Kyocera photocopier. Supplies for maintenance and repair of the YSI field meters and other water quality monitoring equipment are also included in this category. Tires and repair parts for the Honda CR-V are in this object code. The amount budgeted is an increase of \$1,350 to account for continued maintenance of the YSI field meters and other monitoring equipment while maintaining funds for office and vehicle repairs. The funding increase will be offset by a transfer of cash from Capital Reserves.

**Gas, Oil, Fuel, Grease - \$500 (Object Code 231):** These funds are to be used for the items listed in the code for the 2014 Honda CR-V. The amount budgeted is an increase of \$250 to account for running the groundwater and surface water monitoring network routes. This funding increase will be offset by a transfer of cash from Capital Reserves.

**Equipment (Not Outlay) - \$11,000 (Object Code 235):** This money is budgeted for inventoried assets that cost less than \$4,999. The funds are for the purchase of water level transducers, barologgers, field meter probes, and small field or office equipment. The budget amount is increased from last year by \$250 and reflects a need for continued replacement of transducers and barologgers for the groundwater and surface water monitoring networks. The funding increase will be offset by a transfer of cash from Capital Reserves.

**Computer Hardware - \$2,800 (Object Code 236):** Desktop computers should be upgraded every five years as recommended by the ITS Department. There are no plans to purchase new computers in Fiscal Year 2020. The amount budgeted is unchanged from last year.

**Postage - \$400 (Object Code 312):** This category includes costs for postage and shipping. Normal postage costs are typically less than \$10/month. Shipping costs are increasing as a result of the monitoring associated with the surface water and groundwater networks along with an increase in costs from \$12/cooler to \$20/cooler for water sample shipments. The amount budgeted is an increase of \$150 and will be offset by a transfer of cash from Capital Reserves.

**Printing and Duplicating - \$500 (Object Code 320):** Funds budgeted for printing and duplicating are intended to cover all printing costs, including business cards, letterhead and envelopes, and photocopy charges. This also includes internal photocopy charges the District is required to charge itself that is then transferred to the District Copier Reserve Fund. The amount budgeted is unchanged from last year.

**Purchased Services-(Legals, Ads, Subscriptions, Dues, Licenses) - \$725 (Object Code 330):** Funds allocated here are used for the publication of formal legal notices (board meeting agendas) and advertisements. Costs for licenses or filings for documents are included here. The amount budgeted is unchanged from last year.

**Phones - \$5,142 (Object Code 345):** Predetermined fixed cost provided by the IT Department and based on a monthly charge for each “node” used on the County computer/phone system (email and internet services). The District has 11 nodes billed at \$36/node/month for a total of \$4,752. Additional amounts are included to cover long distance phone charges; although historical long-distance expenses are less than \$100 annually. The amount budgeted is unchanged from last year.

**Professional Services - \$22,400 (Object Code 350):** This category includes costs associated with the contracted maintenance on software, computers, copiers, or other office equipment; maintenance licenses for ArcGIS software (\$1,000) and WordPress website (\$125); purchased or contracted services; and all other outside professional services. Funds may be used to pay for MSU Work-Study student or services from a temporary employment agency. Laboratory analysis of water samples constitutes the bulk of expenses in this category for the District with an estimated \$9,340 allocated to water quality sampling for the surface water network and the Big Sky Meadow Village Nutrient Monitoring Project in FY 2020. No other large expenditures are anticipated for this category; however, this amount may be increased in future years to accommodate increased monitoring costs for both monitoring networks, special projects, and unforeseen maintenance costs associated with office equipment listed above. The amount budgeted remains unchanged from last year.

**Repairs and Maintenance-Machinery & Equipment (Labor) - \$1,138 (Object Code 360):** This category is used for the labor costs incurred in the general repairs and maintenance performed by others on office machines (plotter and photocopier) and field equipment. It does not cover the costs for parts or supplies associated with the repair or maintenance.

**Repairs-Automotive (Labor) - \$1,125 (Object Code 361):** Funds allocated in this category are for labor costs incurred in the repair or maintenance of the District’s 2014 Honda CR-V. This

does not include the cost of parts or supplies involved in the repair. Car washes are also included here.

**Building Maintenance Allocation - \$17,772 (Object Code 366):** These costs are predetermined by the County. They cover expenses incurred in the maintenance of buildings and common areas and represent the District's share of the distributed costs for 1,508 ft<sup>2</sup> in the Courthouse Annex building.

**Travel - \$1,750 (Object Code 370):** Funds used for the cost of any form of travel to meetings, conferences, trainings, etc. for staff and board members (per Diem, lodging, personal vehicle mileage). Travel costs for this fiscal year are anticipated for staff to attend the MT AWRA conference in Red Lodge and other smaller meeting and outreach opportunities. Funds allocated remain unchanged from last year.

**Training - \$1,200 (Object Code 380):** These funds are budgeted for class, seminar and conference registration fees, or other associated training and education activities. Funding in this category is unchanged from last year.

**Liability Insurance Allocated - \$2,821 (Object Code 513):** This is a predetermined cost charged by Gallatin County for liability insurance. The budgeted amount is calculated at approximately 0.8% of projected District fee and grant/contract revenue. Therefore, the final costs will adjust at the end of the fiscal year based on actual fee and grant/contract revenues received. The start-up amount allocated is unchanged from last year.

**Rent - \$300 (Object Code 530):** This category includes funds for meeting/conference room space, vehicle, and equipment rental. Amount budgeted remains the same as last year.

**Administrative Fixed Costs (Indirect Costs) - \$10,264 (Object Code 590):** The Indirect Cost Allocation Plan (ICAP) for Gallatin County in FY2020 will charge the District at 3.59% for non-grant revenue generated during the year (District fees) for general administration of funds. It is based on the amount of revenue received during the first six months of the year (excluding accounts receivable from the previous year) and the second six months of the year (including year-end accounts receivable). For grant revenues, a 40% subsidy is applied to the indirect cost rate of 3.59%, bringing it down to 2.15%, the Grant Administration Rate is 2.79% and the Grant Reconciliation Rate is 1%. These funds cover Gallatin County administrative costs for revenue collection, auditing services, and payroll and purchase order processing. The start-up projected cost for this budget category is the same as last year. It will be adjusted, per County Finance Policy, based on actual revenues received and any unanticipated grant revenues received not identified/secured at the time of budget approval.

**Other Grants-Contributions & Indemnities (Donations) - \$100 (Object Code 720):** These funds cover donations the District makes to outside organizations that are involved in activities that assist or complement the District's. Typically, these funds are used to sponsor the MT Section American Water Resources annual conference.

## CAPITAL OUTLAY OVERVIEW

This budget category include Capital Reserves and Capital Expenditure-Machinery & Equipment. These funds are typically used to build up capital for future large expenses, set-aside for emergency cash reserves, and for purchase of items costing more than \$5,000 that are considered assets (e.g. replacing District motor pool vehicle).

**Capital Reserves - \$214,103 (Object Code 905):** The projected amount for Capital Reserves-Cash is based on the District's estimated cash carryover at the end of each fiscal year and funds required to be available for operating reserves. For FY 2020, startup budget, Capital Reserves is projected at \$214, 103. This is considered set-aside for emergency cash reserve (savings account) and for future large expenses. The actual amount may be adjusted based on available funds as directed by the Finance Officer. For FY 2020, a request for a transfer of \$2,750 from Capital Reserves was entered into MUNIS and is included in Attachment B. These funds will be used to offset expenditures associated with the District's groundwater and surface water monitoring networks.

Operating Reserves (not shown as a line item in budget). The County Finance Policy requires 20-30% of operations and personnel costs be set-aside in operating reserve to mitigate effects of payments the District needs to make and meet the needs for a stabilized cash flow. The District's operations and personnel costs budgeted for FY 2020 is \$324,780 and 20% of that is \$64,956 which needs to be available for operating reserves. Based on our conservative estimated FY 2020 cash carryover (\$390,000) and subtracting Capital Reserves (\$214,103) from this amount, an estimated \$175,897 is available for operating reserves. Therefore, the District meets the operating reserve requirement.

It should be noted that in preparing the District's startup revenue, the Finance Officer includes projected estimates of grant and other outside funds based on the previous year's revenues from those sources. No outside funds were included in the Start-Up Budget provided by Finance. However, the \$5,760 DNRC WMG grant revenue funds were entered into MUNIS in May for the District startup budget. The result is a startup revenue budget of \$5,760 more than projected by Finance. This means the Finance Officer will need to offset the amount of funds allocated to Capital Reserve-Cash in order to balance out the District's budget when presented to the Commission for approval with the full County budget in August.

**Capital Expenditure-Machinery & Equipment - \$0 (Object Code 940):** These funds are budgeted for equipment purchases that cost over \$5,000 and have an asset value. For each piece of equipment requested, a Capital Outlay request form is required by Gallatin County to justify and document the requested purchase. A purchase from this budget category will require Board approval, even if the overall budget is approved by the County Commission. There is no request to set-aside funds in this expenditure category for FY 2020.

# **Attachment A**

**FY 2020 Budget Spreadsheet  
As input into MUNIS on May 9, 2019**

**FISCAL YEAR 2020 Start-Up Budget (As Input into MUNIS System on May 9, 2019)**

Obj Code	EXPENDITURE (Object Code Description)	FY 2020 START-UP	FY 2020 Notes
110	Salaries and Wages	\$ 172,794	
112	Temporary Employee	\$ 2,500	
140	Employer Contributions	\$ 62,629	
141	Workers' Comp	\$ 631	
<b>Total Personnel</b>		<b>\$ 238,554</b>	
205	Supplies (office and operating)	\$ 2,614	Increase to cover supplies needed for the SW & GW network monitoring activities.
224	Food	\$ 250	
226	Clothing & Uniforms	\$ 650	Purchase of replacement waders and safety vests for surface water monitoring work.
230	Repair & Maintenance-Parts & Supplies	\$ 2,775	Increased to cover annual maintenance of YSI meters for monitoring networks.
231	Gas, Oil, Fuel, Grease	\$ 500	Increased to cover costs associated with running the GW network routes and full SW network routes.
235	Equipment (Not Outlay) (up to \$4,999)	\$ 11,000	Continued regular replacement of transducers for GW/SW networks and other District equipment; as needed.
236	Computer Hardware	\$ 2,800	
312	Postage	\$ 400	Lab shipping cost increase from \$12/cooler to \$20/cooler
320	Printing & Duplicating	\$ 500	Includes internal copier charges.
330	Purchased Services (Legal Notices, Ads, Licenses)	\$ 725	
345	Phones (Node Charges & Long Distance)	\$ 5,142	Fixed cost provided by County. 11 nodes @ \$36/node/mo.
350	Professional Services (software maint, purch/contract services)	\$ 22,400	Lab costs for monitoring networks & Big Sky: GW \$1500; SW \$8020. WordPress website(\$99); GIS license (\$1000).
360	Repairs & Maintenance-Machinery & Equipment (Labor)	\$ 1,138	
361	Repairs-Automotive (Labor)	\$ 1,125	
366	Building Maintenance Allocation (office space)	\$ 17,772	Fixed cost provided by County. 1508 sq. ft.
370	Travel	\$ 1,750	Mileage for personal vehicle use, per diem, lodging
380	Training	\$ 1,200	
513	Liability Insurance Allocated-LWQD	\$ 2,821	Fixed cost provided by Finance (~0.8% grant/fee revenue); adjusted when revenues increase.
530	Rent (equipment, vehicle, meeting rooms)	\$ 300	
590	Administrative Fixed Costs (IDCs)	\$ 10,264	Fixed cost. NonGrant Funds 3.59%. Grant Funds: 5.94% (2.15% gen admin; 2.79% grant admin; 1% grant recon)
790	Other Grants-Contributions & Indemnities (Donations)	\$ 100	Annual sponsorship of MT AWRA Conference.
<b>Total Operations</b>		<b>\$ 86,226</b>	
<b>Total Personnel + Operations</b>		<b>\$ 324,780</b>	
905	Capital Reserves (Cash-Restricted funds)	\$ 214,103	Restricted "Savings" by Finance; Set-aside for large expenses & emergency cash. Transferred \$2437 to Operations
940	Capital Expenditure Machinery & Equipment	\$ -	For items \$5,000 and up and life of 2 years.
<b>Total Capital Outlay</b>		<b>\$ 214,103</b>	
<b>TOTAL BUDGETED EXPENSES</b>		<b>\$ 538,883</b>	
Code	REVENUE Source	FY 2020 STARTUP	Notes
31-10-11	District Fees, Real Property	\$ 257,715	Projection per Finance
31-10-20	District Fees, Personal Property-Mobile Homes	\$ 18,000	Projection per Finance
36-30-40	Penalties & Interest Delinquent Assessments	\$ 500	Projection per Finance
33-10-90	319 Federal Grants	\$ -	
33-40-81	Water Quality Grants	\$ -	
33-41-22	DNRC Watershed Management Grants	\$ 5,760	Contract #19-0061. "Implementation of Surface Water Monitoring Network for Water Management"
34-40-70	Data Sales-Charges for Services	\$ -	MBMG GWAP MOU for network wells. Anticipated revenue (~\$3300) not included due to variability in funding.
36-20-00	Miscellaneous Revenue	\$ 200	Well cap sales. Well Awareness Course registrations.
36-50-10	Private Donations	\$ -	
37-10-10	Investment Earnings	\$ 400	Projection per Finance.
<b>Subtotal Revenue</b>		<b>\$ 282,575</b>	
10-1000	<b>Projected</b> FY20 Cash Beginning Balance (per Finance Officer)	<b>\$ 390,000</b>	Cash Beginning Balance (\$390,000) - Capital Outlay (\$214,103) = \$175,897 available for FY19 Operating Reserves**
<b>FY20 PROJECTED TOTAL REVENUE</b>		<b>\$ 672,575</b>	Total Projected Revenue (\$672,575) - Operating Reserves (\$175,897) = \$496,678 available for Personnel+Operations

\*\*Operating Reserves: County policy requires 20% of Operating & Personnel budget be set aside to cover expenses early in FY until fee revenue comes in. 20% of \$324,780 = \$64,956 Operating Reserves

# **Attachment B**

**Gallatin County  
FY 2020 Capital Reserve Request Form  
Submitted with Budget Input to MUNIS**

# GALLATIN COUNTY

## FY 2020 CAPITAL RESERVE REQUEST FORM

**Capital Reserves Object Code:** 905

**Definition:** A savings account for capital purchases in future years. Capital reserves are established for the replacement and acquisition of property or equipment costing in excess of \$5,000 and with a life expectancy of two (2) years or more. Dollars budgeted in object code 905 may not be spent this fiscal year.

**ONE CAPITAL RESERVE ACCOUNT NUMBER PER SHEET PLEASE**

<b>Office / Department Name</b>	Gallatin Local Water Quality District			
<b>Account Number</b> <small>(Example: 1000-218-41-05-10-905)</small>	2790-850-44-01-62-905			
<b>Box 1 - FY 2020 Capital Reserve Startup Budget</b>	\$ 216,853			
<b>Box 2 - Capital Reserves being used in FY 2020</b>	\$ 2,750			
<b>Requested Item/ Project Description</b>	<b>Estimated Total Cost</b>	<b>Estimated Purchase Date</b>	<b>\$ Reserved To Date</b>	<b>FY2020 Requested Increase</b>
GW & SW Monitoring Networks	\$ 2,100	07/31/19	\$ 216,853	a) \$ 0
Replacement waders & PFD safety vests	\$ 650	07/31/19	\$ 216,853	b) \$ 0
				c)
				d)
				e)
<b>Box 3 - Total FY 2020 Requested Increase</b>			<small>(Sum a to e)</small>	\$ 0
<b>Box 4 - Total Capital Reserve Budget for FY 2020</b>			<small>(Box 1 – Box 2 + Box 3)</small>	\$ 214,103
<b>Box 5 - New Non-Tax Revenue to Fund this Item</b>				
<b>Box 6 - Requested Funding from Increased Taxes</b>			<small>(Box 4 – Box 5)</small>	
<b>Description of New Non-Tax Revenues</b>				
<b>Justification</b>	Costs for field supplies & equipment maintenance, # of monitoring stations & required monitoring frequency, water sample shipping, and continued replacement of broken transducers, all associated with the District's long-term GW & SW Monitoring Networks have increased. Replacement waders & PFD vests are needed for personnel safety in the field. GLWQD Board approved transfer of Capital Reserve Cash funds to Operations budget on May 3, 2019.			
<b>Department Head/ Elected Official Signature</b>			<b>Date</b>	May 3, 2019