

Wyoming Good Neighbor Financial Plan Guide for Field Staff

Revised 10/1/20

This document is designed to guide WSFD field staff and USDA Forest Service (Forest Service) program staff in providing information for the completion of a GNA Financial Plan (FP). The WY GNA Coordinator will complete all State Forestry portions of the financial plan for a Supplemental Project Agreement (SPA), with information given by field staff. USFS will complete their portion of the financial plan, or send data to the WY GNA Coordinator. For step-by-step instructions on how to complete an actual FP, there is a separate guidance document.

It is vital that the appropriate template is utilized, and that a blank template is used rather than a FP from a previous SPA.

General information about the Financial Plan:

The Financial Plan (FP) is a spreadsheet in which both the State agency and the Forest Service enter estimated expenses and revenue for a SPA or Stand-Alone Good Neighbor Agreement. SPAs are the typical agreement made between state agencies (WSFD, WGFD & WY Dept of Ag) are under the state-wide Master Agreements for each State Agency. WSFD is the only state agency which enters into revenue generating agreements, as all GNA revenue is generated through commercial timber sales. All SPAs involving commercial timber sales are, therefore, between the Forest Service and WSFD. The financial plan is incorporated into the SPA. **WSFD field staff** will estimate their time, expenses, contractor expenses, and potentially revenue as listed below. It is preferred that this information is sent to the GNA Coordinator prior to the first conference call with the GNA partners, if available.

The financial plan is an estimate only. USFS does obligate the total amount listed on the **FScashtoState** tab (if non-revenue generating), but WSFD charges actual expenses. Be sure to include the maximum amount of time/money the SPA will take to ensure the full amount is obligated. This will avoid the need for a modification due to underestimating time.

FYI:

Utilize the template named **NEW!!!FS 1500-17 with revenue - Appendix B R2 v1c06092020.WY**. **Please do not use a Financial Plan from a previous agreement, but use a blank template.** This template will be used both for revenue generating, and non-revenue generating projects.

WSFD Field Staff Requirements for a GNA Financial Plan:

State expenses and revenue are listed on the far right tab, called "*Revenue Project Cost (e)*". ***This is the only tab that field staff will provide information for.***

- **Salaries/Labor - Field staff will** estimate how much time State Forestry will require for this project. Typically this includes:
 - District Forester time in hours
 - Assistant District Forester (ADF) time in hours
 - Overtime - This can be a lump sum or based on hours. We typically like to include some overtime. The GNA Coordinator will help determine this amount.
 - HQ Admin - Contract prep (GNA Coordinator will do this. It is typically 16 hours for contracting, unless it is a multi-phase, multi-contract project, in which case it will be higher.)
 - No time is included for other Central office staff, such as GNA Coordinator or Assistant State Forester
- **Travel Expenses - Field Staff estimates this.** The State does not charge mileage, but does include lodging and per diem travel expenses. This estimated amount is provided by field staff. Be sure to include lodging and per diem if your travel time is long enough to require overnight stays.
- **Contracting Expense section** - If this is a service work project where contractors will be paid, then the estimated contracting expense is included here. This number comes from **field staff estimates** based on previous, similar state contracts
- **Fleet Equipment** -the State does not charge for this.
- **Supplies/Materials/Other** - Include tape, flagging, paint expenses - usually \$300-\$500 flat rate depending on size of project - **Field staff** should let the GNA Coordinator know if these expenses exceed \$300. If the Forest Service is doing all the layout and cruising, then the State agency will not charge for this.
- **Direct Restoration Expenses** - Put direct restoration expenses here. This is used when the state agency is doing the direct restoration work rather than contracting it out, typical with camp labor, and is rarely used. **Field staff and Central office staff** should coordinate on this line item. It does not include layout, cruising, contract development, etc.
- **Revenue** - Itemize timber revenue estimates here, as well as any revenue from SPA transfers. If the State is estimating revenue, then **field staff should provide this estimate**. On occasion, the federal partner provides the estimate.

USFS Requirements for GNA Financial Plan

This Financial Plan spreadsheet has formulas which will auto-populate fields, only if the sheet is filled out in the correct order. The agreement # at the top of the sheet will be completed by

USFS Grants & Agreements once an agreement number is assigned (after the SPA and FP is finalized and approved by all partners). If the USFS starts the FP before the State, then USFS will complete the *FS Non-Cash Cont. (A)*, and portions of the *Revenue Project Cost (e)* tab.

- 1) Save as-use project name, and put date in name, such as: NEW!!!FS 1500-17 with revenue - Appendix B R2 v1c.Cowcamp.8.27.20. If USFS is adding to a FP that the State has started, then please change the name to include modifiers initials and date, such as NEW!!!FS 1500-17 with revenue - Appendix B R2 v1c.Cowcamp.lsw.10.5.20
- 2) The green tab, named *FS Non-Cash Cont. (A)*, is to be **completed by USFS**. These are estimated times and should include all time spent leading up to the SPA's development, and estimated time during the project. Daily dollar amounts are pre-populated, but they can be changed to reflect actual cost per staff person, if desired. This tab does not change the amount that may be obligated by the Forest Service in the case of a non-revenue generating SPA, but is simply to give the whole picture of the project value.
- 3) The next tab in which to enter information is named *Revenue Project Cost (e)*. It is vital that all the expenses & revenue be entered on this tab prior to entering anything on the *FSCash to State(b)* tab.
 - a) The **State** will complete all line items in purple, including: **Salaries/Labor**, **Contracting Expense**, **Travel Expenses** (the state does not charge mileage, but does include lodging and per diem travel expenses), **Fleet Equipment** (the State does not charge for this), **Supplies/Materials/Other** (If the State is completing layout & cruising, this includes tape, flagging, paint expenses - usually a \$300-\$500 flat rate depending on size of project), **Direct Restoration Expenses** (this is used when the State agency is doing the direct restoration work rather than contracting it out. It does not include layout, cruising, contract development, etc.).
 - b) **Subtotal Planned Direct Costs** - This should auto-populate once the state completes the above line items.
 - c) **Revenue - USFS or State Field staff completes** this. Itemize timber revenue estimates here, as well as any revenue from SPA transfers. Note: If there is a contribution from an outside entity such as a city or NGO, this goes into the State NonCash tab under Restoration Services or Contracting Expense, not this tab.
 - d) **Payments to Forest Service (i.e. Collection Agreement) - USFS completes this**. This is not required to be completed with the SPA, as KV and BD may be determined after the timber sale is completed. If this is a non-revenue project, then it is more important to include essential KV and BD costs so that the USFS knows how much to obligate. These numbers come from USFS. Typically road maintenance is part of the state contract, so is not included in this, unless USFS is performing road work on this SPA, in which case, the estimate should be included here.
 - e) If there is a negative number in the total at the bottom (**Program Revenue Balance Remaining**), then this number will be put (as a positive number) on the

FSCash to State(b) page, typically in the Salaries/Labor section. The GNA Coordinator will transfer the itemized list in the appropriate amount(s) to meet the total from the Revenue Project Cost tab to the FSCash to State tab. If program revenue from a timber sale exceeds the state cost, then the FP is complete other than USFS inputs. **The State Agency will do this.**

- 4) **FSCash to State(b) tab** - If the Revenue Project Cost Sheet had a negative total at the bottom (meaning that the project has more expenses than revenue), that total will be transferred to the FS Cash to State(b) tab by the **State Agency** because the USFS will need to contribute this amount, plus indirect.
 - a) The total cost at the bottom of the **FSCash to State(b)** sheet is the amount that will be in the SPA and will be what should be **obligated by USFS.**
- 5) The State **does not** complete the In-Kind (d) sheet or the State Noncash (c) sheet, with the only exception being if an outside entity is contributing to the project.
- 6) The FP should now be complete. Once both USFS and WSFD complete the FP, it should be sent to all involved parties for final review, and then sent to USFS Grants & Agreements along with the approved SPA.

For Questions, contact the Wyoming Good Neighbor Authority Coordinator:

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