

Final Budget

Washakie County Conservation District	
Budget Hearing Information	
208 Shiloh Road Worland, Wyoming 82401 307-347-2456, Ext. 101	Location: Ten Sleep Town Hall 415 5th Street Date: 7/17/2023 Time: 7pm
Washakie County	Budget Prepared by: Amanda O'Keefe, District Manager

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)			
<p>WCCD held a public budget hearing prior to the regular board meeting on Monday, July 17, 2023 at 7:00pm. There were 2 guests in attendance that were there to speak during the regular board meeting. The Board reviewed the budget and changes that were made from the June meeting review. No public comment was provided. Charley made a motion to approve the FY2024 Budget. Susan seconded the motion. Motion carried. WCCD has two active grants from FY2023 that will carry over into FY2024, the WDEQ 319 Implementation Grant and WDA Water Quality Grant. FY2024 sees a slight increase in Administration Expenses as we increase our Contract Labor expenses to accommodate for updates to our Long Range Land Use Plan, and an increase in Office Expenses to include software, equipment, and office furniture, are investing more in Training opportunities for board members and employees, and plan to complete more outreach through advertising. FY2024 Operation Expenses see an increase as we add additional Cost Share opportunities to Washakie County Residents in the form of Special Discretionary Urban Cost Share programming, and addition of a Composting Toilet to our Outdoor Classroom, and creating a more robust Educational Program to our district. FY2024 Indirect Cost Expenses are relatively flat, with the biggest change coming through a drop in health insurance coverage due to plan changes.</p>					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; padding: 5px;">S-B</td> <td style="width: 20%; padding: 5px;">RESERVE DESCRIPTION</td> <td style="width: 75%; padding: 10px;"> <p>WCCD during FY2023 set up separate Reserve Accounts for each type of reserve we are reporting on. FY2024 Reserve Funds are relatively flat, and we expect to expend all our of Restricted Reserve Funds set aside for FY2024 in FY2024. We will do a slight increase in our Depreciation Reserves, while the Employee Benefit, Technical Assistance and Operation Fund Reserve balances will stay the same.</p> </td> </tr> </table>			S-B	RESERVE DESCRIPTION	<p>WCCD during FY2023 set up separate Reserve Accounts for each type of reserve we are reporting on. FY2024 Reserve Funds are relatively flat, and we expect to expend all our of Restricted Reserve Funds set aside for FY2024 in FY2024. We will do a slight increase in our Depreciation Reserves, while the Employee Benefit, Technical Assistance and Operation Fund Reserve balances will stay the same.</p>
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Where are the minutes of your board meeting available for public review?	https://www.washakiecd.com/archived-board-minutes-and-budgets.html
How and where are the notices of meeting posted for the public?	Northern Wyoming News and Facebook at https://www.facebook.com/washakiecd
Where are the public meetings held?	Even months in Worland at USDA Service Center 208 Shiloh Road, Odd months in Ten Sleep at Ten Sleep Town Hall 415 5th Street

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$195,411	\$198,549	\$374,933	\$391,433
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$1,399	\$11,409	-\$8,370	-\$18,370
S-4	Total General Fund and Forecasted Revenues Available	\$279,864	\$323,246	\$410,162	\$428,998
S-5	Amount requested from County Commissioners	\$167,431	\$214,138	\$160,993	\$179,949
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$26,859	\$19,195
REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$4,404	\$8,810	\$8,140	\$8,140
S-8	Tax levy (From the County Treasurer)	\$167,431	\$214,138	\$160,993	\$179,949
S-9	Government Support	\$11,927	\$9,578	\$11,142	\$11,142
S-10	Grants	\$0	\$1,906	\$69,885	\$69,135
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$1,000	\$5,122	\$30,300	\$31,050
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$184,763	\$239,554	\$280,460	\$299,416
FY 7/1/23-6/30/24 Washakie County Conservation District					
EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$96,895	\$109,313	\$147,502	\$148,502
S-18	Operations	\$40,471	\$39,980	\$173,951	\$179,451
S-19	Indirect Costs	\$44,545	\$44,256	\$44,180	\$44,180
S-20R	Expenditures paid by Reserves	\$13,500	\$5,000	\$9,300	\$19,300
S-20	Total Expenditures	\$195,411	\$198,549	\$374,933	\$391,433
DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$95,101	\$83,692	\$129,702	\$129,582
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$114,920	\$116,319	\$127,728	\$127,987
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$114,920	\$116,319	\$127,728	\$127,987
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$14,899	\$16,409	\$930	\$930
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$14,899	\$16,409	\$930	\$930
S-31	Subtotal	\$129,819	\$132,728	\$128,658	\$128,917
S-32	Less Total to be spent	\$13,500	\$5,000	\$9,300	\$19,300
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$116,319	\$127,728	\$119,358	\$109,617

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: 208 Shiloh Road
Worland, Wyoming 82401

PREPARED BY: Amanda O'Keefe, District Manager

DISTRICT PHONE: 307-347-2456, Ext. 101

Final Budget

Washakie County Conservation District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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 (see note on the right)					
		4001	\$167,431	\$214,138	\$160,993	\$179,949
		4005				

FORECASTED REVENUE

		DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-2	Revenues from Other Governments					
R-2.1	State Aid	4211	\$11,927	\$9,578	\$11,142	\$11,142
R-2.2	Additional County Aid (non-treasurer)	4237				
R-2.3	City (or Town) Aid	4237				
R-2.4	Other (Specify)	4237				
R-2.5	Total Government Support		\$11,927	\$9,578	\$11,142	\$11,142
R-3	Operating Revenues					
R-3.1	Customer Charges	4300				
R-3.2	Sales of Goods or Services	4300	\$4,404	\$8,810	\$8,140	\$8,140
R-3.3	Other Assessments	4503				
R-3.4	Total Operating Revenues		\$4,404	\$8,810	\$8,140	\$8,140
R-4	Grants					
R-4.1	Direct Federal Grants	4201				
R-4.2	Federal Grants thru State Agencies	4201	\$0	\$0	\$65,000	\$65,000
R-4.3	Grants from State Agencies	4211	\$0	\$1,906	\$4,885	\$4,135
R-4.4	Total Grants		\$0	\$1,906	\$69,885	\$69,135
R-5	Miscellaneous Revenue					
R-5.1	Interest	4501	\$527	\$2,363	\$1,800	\$1,800
R-5.2	Other: Specify Reimbursed Income	4500	\$174	\$45	\$25,000	\$25,000
R-5.3	Other: See Addition See Additional Details		\$300	\$2,714	\$3,500	\$4,250
R-5.4	Total Miscellaneous		\$1,000	\$5,122	\$30,300	\$31,050
R-5.5	Total Forecasted Revenue		\$17,331	\$25,416	\$119,467	\$119,467
R-6	Other Forecasted Revenue					
R-6.1	a. Other past due as estimated by Co. Treas.	4004				
R-6.2	b. Other forecasted revenue (specify):					
R-6.3		4500				
R-6.4		4500				
R-6.5						
R-6.6	Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

Washakie County Conservation District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5	6200				
E-1.6	6200				
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$42,804	\$48,024	\$48,024	\$48,024
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Education Coordinator	7005	\$31,536	\$34,969	\$39,360	\$39,360
E-2.6 Seasonal Maintenance	7005	\$2,301	\$1,677	\$3,600	\$3,600
E-2.7					
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012	\$1,295	\$2,001	\$1,750	\$1,750
E-3.3 Other (Specify)					
E-3.4	7013				
E-3.5	7013				
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021	\$750	\$0	\$750	\$750
E-4.2 Accounting/Auditing	7022	\$200	\$171	\$500	\$500
E-4.3 Other (Specify)					
E-4.4	7023				
E-4.5	7023				
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$778	\$1,446	\$2,500	\$2,500
E-5.2 Office equipment, rent & repair	7032	\$1,859	\$2,285	\$2,500	\$2,500
E-5.3 Education	7033	\$300	\$641	\$1,500	\$2,000
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Postage	7035	\$460	\$126	\$300	\$300
E-5.7 Reimbursable Expenses	7035	\$174	\$0	\$25,000	\$25,000
E-5.8 see additional details		\$14,440	\$17,973	\$21,718	\$22,218
E-6 TOTAL ADMINISTRATION		\$96,895	\$109,313	\$147,502	\$148,502

Final Budget

Washakie County Conservation District

FYE 6/30/2024

OPERATIONS BUDGET

E-7 Personnel Services

E-7.1 Wages--Operations

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 Meals/Lodging

E-8.4

E-8.5

E-9 Operating supplies (List)

E-9.1

E-9.2

E-9.3

E-9.4

E-9.5

E-10 Program Services (List)

E-10.1 Educational Programs

E-10.2 Cost Share Programs

E-10.3 Recycling Programs

E-10.4 Landscape Programs

E-10.5 see additional details

E-11 Contractual Arrangements (List)

E-11.1

E-11.2

E-11.3

E-11.4

E-11.5

E-12 Other operations (Specify)

E-12.1 Meeting/Workshop Expenses

E-12.2 Resource Library

E-12.3 Exhibits/Displays

E-12.4 Organizational Support

E-12.5 see additional details

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212	\$1,306	\$1,135	\$2,500	\$3,000
7212				
7220				
7220				
7220				
7220				
7230	\$2,054	\$1,821	\$15,398	\$4,648
7230	\$20,869	\$18,988	\$61,000	\$60,000
7230	\$662	\$5,742	\$2,928	\$2,928
7230	\$3,747	\$5,190	\$6,225	\$6,225
	\$2,927	\$611	\$65,600	\$81,850
7400				
7400				
7400				
7400				
7450	\$617	\$326	\$600	\$600
7450	\$98	\$408	\$300	\$300
7450	\$62	\$56	\$150	\$150
7450	\$8,129	\$2,466	\$10,750	\$10,750
		\$3,237	\$8,500	\$9,000
	\$40,471	\$39,980	\$173,951	\$179,451

Final Budget

Washakie County Conservation District

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$518	\$598	\$598	\$598
E-14.2 Buildings and vehicles	7503	\$674	\$790	\$872	\$872
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Bonds	7505	\$430	\$430	\$430	\$430
E-14.6 Liability Deductible	7505	\$0	\$0	\$500	\$500
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$5,092	\$6,249	\$6,960	\$6,960
E-15.2 Workers Compensation	7512	\$1,157	\$2,434	\$2,457	\$2,457
E-15.3 Unemployment Taxes	7513	\$113	\$0	\$0	
E-15.4 Retirement	7514	\$6,966	\$7,494	\$8,188	\$8,188
E-15.5 Health Insurance	7515	\$25,937	\$21,206	\$18,360	\$18,360
E-15.6 Other (Specify)					
E-15.7 HSA Contributions	7516	\$2,500	\$4,375	\$5,000	\$5,000
E-15.8 VSP Insurance	7516	\$163	\$185	\$178	\$178
E-15.9 see additional details		\$997	\$494	\$638	\$638
E-17 TOTAL INDIRECT COSTS		\$44,545	\$44,256	\$44,180	\$44,180

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

Washakie County Conservation District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2021-2022	2022-2023	2023-2024	Final Approval
	DOA Chart of Accounts	Actual	Estimated	Proposed	
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010 \$77,709	\$77,709	\$112,242	\$111,980
C-1.2	Savings and Investments	1040	\$0		
C-1.3	General Fund CD Balance	1050	\$17,392	\$17,460	\$17,602
C-1.4	All Other Funds	1020	\$0		
C-1.5	Reserves (From Below)		\$116,319	\$119,358	\$109,617
C-1.6	Total Estimated Cash and Investments on Hand		\$211,420	\$249,060	\$239,198
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$116,319	\$127,728	\$119,358
C-2.3	Total Deductions (a+b)		\$116,319	\$127,728	\$119,358
C-2.4	Estimated Non-Restricted Funds Available		\$95,101	\$129,702	\$129,582

DOA Chart of Accounts**SINKING & DEBT SERVICE FUNDS**

1070

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes:				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes:				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes:				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES

1090

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$114,920	\$116,319	\$127,728	\$127,987
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve	\$14,899	\$16,409	\$930	\$930
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$129,819	\$132,728	\$128,658	\$128,917
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Rural Cost Share	\$10,000	\$5,000	\$5,000	\$15,000
C-4.8	b. HHW Day	\$3,500		\$3,500	\$3,500
C-4.9	c. See Additional Details			\$800	\$800
C-4.10	Date of Reserve Approval in Minutes:				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$13,500	\$5,000	\$9,300	\$19,300
C-4.12	Balance to be retained	\$116,319	\$127,728	\$119,358	\$109,617

BOND FUNDS

1060

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	Date of Reserve Approval in Minutes:				
C-5.3	Amount to be added to the reserve				
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$13,500	\$5,000	\$9,300	\$19,300