

Final Budget

Washakie County Conservation District	
Budget Hearing Information	
208 Shiloh Road	Location: Ten Sleep Town Hall
Worland, WY 82401	Date: 7/19/2021
307-347-2456, ext 101	Time: 7:00 PM
Washakie County	Budget Prepared by: Amanda O'Keefe

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

WCCD came into this draft budget with being conservative in nature due to unknown loss in revenue from Mill Levy funding due to unknown loss in oil and gas revenues. Projects that have been successful will stay in place, and the district will evaluate future programs based on county needs, available grant funding and budgetary restrictions. **REVENUE:** Tree Program budget increased due to success with weed barrier sales and reintroduction of tree seedling program in FY22; Water Quality Equip/Lab increased due to WDA revision; Sage/Slick/Nowater 319 Grant decreased due to actual income expected from project close out and only 1 project completed and expensed during FY21; City Compost program was closed out by City of Worland; WCCD will be hosting the Area III Meeting this year and we added an income line to offset expenses where registration fees will be collected; Saving interest is expected to be lower due to decrease in interest rates. **EXPENSES:** Overall salary/hourly rates were adjusted for increases for cost of living and performance; Contract Labor and Accounting was decreased due to previous FY expenditures and expected needed for FY22; Office supplies were decreased due to expected need; Printing was added due to requirement for Long Range Use Plan updated by 2021 YE; Boundary signs were completed in FY21 and removed from budget; Building/Equip Maintenance reduced based on need; Overall decrease in Legal Fees and Membership Dues because of expected decrease in Mill Levy Funding for FY22; WCCD reduced Educational Program expenses due to need for materials and better fiscal management of programs; On the Ground Projects remained relatively the same with a small decrease in Special Discretionary Funds based on use of program; Recycling Program remained fairly consistent with a small increase in mileage reimbursement due to consistency of need to haul recycling materials and an increase in trailer maintenance for account for any unexpected needs; Increase in Vehicle/Fuel to account for any unexpected repairs needed; Water Quality Program changed as closed out Sage/Slick/Nowater 319 Grant due to completion on grant and Nowood Watershed Program should have all financial aspects of project completed, remaining balance is for Water Quality Lab Analysis which is offset through income line for WDA funding; Projects and Organization support saw reductions based on expected loss in Mill Levy funding for FY22 noting that WCCD Board now will be expensing the Household Waste event expense on an annual basis at \$3500 instead of bi-annually at \$7000; Indirect expenses related to insurance, payroll taxes and benefits should reflect close to actual expected expenses for FY22.

S-B RESERVE DESCRIPTION

Reserve account totals budgeted for end of FY2022 total \$105,571.99 after expenditures for Restricted Reserves. For FY2022, we reduced the Technical Assistance Reserve by \$25000. Added funds to: Depreciation Reserve (\$1010), Employee Benefit Reserve (\$1588.50) and District Operation Reserve (\$8000). Restricted Reserves went from \$10,000 to \$14300.00, but all Restricted Reserves are expected to be expensed prior to end of FY22.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes
Dave Slover	12/31/24	If Yes, enter Address of office: 208 Shiloh Road City, State, Zip: Worland, WY 82401 Phone Number: 307-347-2456, ext 101 Hours Open: M-F 8am to 4pm
Susan D Pennington	12/31/24	
Dan Rice	12/31/22	
Charley Orchard	12/31/22	
Vance Lungren	12/31/22	

Where are the minutes of your board meeting available for public review?
www.washakiecd.com

How and where are the notices of meeting posted for the public?
www.washakiecd.com

Where are the public meetings held?
 Jan, Mar, May, July, Sept, Nov: Ten Sleep Town Hall-Ten Sleep Feb, Apr, June, Aug, Oct, Dec: USDA Service Center-Worland

FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$562,708	\$202,203	\$343,002	\$279,571
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$5,000	\$10,597	-\$9,401	\$599
S-4	Total General Fund and Forecasted Revenues Available	\$772,842	\$403,241	\$464,858	\$280,467
S-5	<i>Amount requested from County Commissioners</i>	\$165,068	\$167,991	\$140,000	\$131,341
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	Operating Revenues	\$3,037	\$3,510	\$6,350	\$6,350
S-8	Tax levy (From the County Treasurer)	\$165,068	\$167,991	\$140,000	\$131,341
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$408,861	\$35,978	\$76,679	\$13,375
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$1,472	\$1,359	\$26,975	\$26,975
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$578,438	\$208,838	\$250,004	\$178,041
------	----------------------	-----------	-----------	-----------	-----------

FY 7/1/21-6/30/22 Washakie County Conservation District

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 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	\$104,064	\$99,398	\$131,598	\$130,128
S-18	Operations	\$418,539	\$49,194	\$147,928	\$86,586
S-19	Indirect Costs	\$40,105	\$42,942	\$49,176	\$48,558
S-20R	Expenditures paid by Reserves	\$0	\$10,669	\$14,300	\$14,300
S-20	Total Expenditures	\$562,708	\$202,203	\$343,002	\$279,571

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$194,404	\$194,404	\$214,854	\$102,426

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	\$114,298	\$119,298	\$129,895	\$104,895
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$114,298	\$119,298	\$129,895	\$104,895
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$5,000	\$21,266	\$4,899	\$14,899
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$5,000	\$21,266	\$4,899	\$14,899
S-31	Subtotal	\$119,298	\$140,564	\$134,794	\$119,794
S-32	Less Total to be spent	\$0	\$10,669	\$14,300	\$14,300
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$119,298	\$129,895	\$120,494	\$105,494

End of Summary

_____ Date adopted by Special District _____
Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: 208 Shiloh Road
Worland, WY 82401

DISTRICT PHONE: 307-347-2456, ext 101

PREPARED BY: Amanda O'Keefe

Final Budget

Washakie County Conservation District

FYE 6/30/2022

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$165,068	\$167,991	\$140,000	\$131,341
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
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		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300	\$3,037	\$3,510	\$6,350	\$6,350
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$3,037	\$3,510	\$6,350	\$6,350
R-4 Grants					
R-4.1 Direct Federal Grants	4201	\$389,436			
R-4.2 Federal Grants thru State Agencies	4201	\$1,200	\$27,155	\$63,304	
R-4.3 Grants from State Agencies	4211	\$18,225	\$8,824	\$13,375	\$13,375
R-4.4 Total Grants		\$408,861	\$35,978	\$76,679	\$13,375
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$1,283	\$603	\$600	\$600
R-5.2 Other: Specify <u>City Compost Donation In</u>	4500		\$0	\$0	
R-5.3 Other: See Additior Ares III, Reimburseable, Sp. Proj		\$189	\$756	\$26,375	\$26,375
R-5.4 Total Miscellaneous		\$1,472	\$1,359	\$26,975	\$26,975
R-5.5 Total Forecasted Revenue		\$413,370	\$40,847	\$110,004	\$46,700
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 6/30/2022

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 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	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$48,900	\$40,283	\$45,936	\$42,804
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Program Assistant-KF	7005	\$1,504			
E-2.6 _____	7005				
E-2.7 Program Asst & Mai see additional details		\$31,694	\$31,366	\$37,780	\$37,780
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
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	\$1,500	\$750	\$750	\$750
E-4.2 Accounting/Auditing	7022	\$95	\$4,120	\$500	\$500
E-4.3 Other (Specify)					
E-4.4 Contract Labor	7023	\$0	\$288	\$1,000	\$1,000
E-4.5 _____	7023				
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,751	\$2,456	\$1,500	\$1,500
E-5.2 Office equipment, rent & repair	7032	\$1,690	\$1,708	\$1,500	\$1,500
E-5.3 Education	7033	\$150	\$585	\$1,000	\$1,000
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Postage	7035	\$519	\$443	\$650	\$650
E-5.7 Reimburseable Expenses	7035	\$168	\$823	\$25,000	\$25,000
E-5.8 Dues, Advert., Ph/Ir see additional details		\$16,094	\$16,577	\$15,982	\$17,644
E-6 TOTAL ADMINISTRATION		\$104,064	\$99,398	\$131,598	\$130,128

Final Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-7 Personnel Services					
E-7.1	Wages--Operations	7202			
E-7.2	Service Contracts	7203			
E-7.3	Other (Specify)				
E-7.4	_____	7204			
E-7.5	_____	7204			
E-7.6	_____				
E-8 Travel					
E-8.1	Mileage	7211	\$2,090	\$1,426	\$2,000
E-8.2	Other (Specify)				
E-8.3	Meals/Lodging	7212	\$894	\$260	\$1,500
E-8.4	_____	7212			
E-8.5	_____				
E-9 Operating supplies (List)					
E-9.1	_____	7220			
E-9.2	_____	7220			
E-9.3	_____	7220			
E-9.4	_____	7220			
E-9.5	_____				
E-10 Program Services (List)					
E-10.1	Education Program	7230	\$2,391	\$2,008	\$1,650
E-10.2	On-The-Ground Projects	7230	\$27,163	\$10,214	\$56,000
E-10.3	WQ Programs	7230	\$687	\$26,946	\$67,303
E-10.4	Recycling Programs	7230	\$1,482	\$1,304	\$1,500
E-10.5	Paxton Berm, Tree see additional details		\$378,327	\$2,104	\$4,950
E-11 Contractual Arrangements (List)					
E-11.1	_____	7400			
E-11.2	_____	7400			
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
E-12 Other operations (Specify)					
E-12.1	Project/Organization Support	7450	\$4,071	\$3,027	\$6,750
E-12.2	Meetings/Workshop Expenses	7450	\$291	\$269	\$500
E-12.3	Resource Library	7450	\$50	\$50	\$150
E-12.4	Exhibits/Displays	7450	\$0	\$0	\$250
E-12.5	_____ see additional details		\$1,093	\$1,585	\$5,375
E-13 TOTAL OPERATIONS			\$418,539	\$49,194	\$147,928
					\$86,586

Final Budget

Washakie County Conservation District

FYE 6/30/2022

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$911	\$752	\$752	\$752
E-14.2 Buildings and vehicles	7503	\$700	\$748	\$785	\$785
E-14.3 Equipment	7504	\$163	\$127	\$37	\$37
E-14.4 Other (Specify)					
E-14.5 Bonds	7505	\$430	\$430	\$430	\$430
E-14.6 LGLP Deductable	7505	\$0	\$0	\$500	\$500
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$6,109	\$6,392	\$6,404	\$6,165
E-15.2 Workers Compensation	7512	\$2,289	\$1,206	\$2,246	\$2,176
E-15.3 Unemployment Taxes	7513	\$100	\$99	\$402	\$387
E-15.4 Retirement	7514	\$10,435	\$6,697	\$7,532	\$7,239
E-15.5 Health Insurance	7515	\$17,490	\$20,648	\$26,331	\$26,331
E-15.6 Other (Specify)					
E-15.7 HSA Contributions	7516	\$625	\$4,583	\$2,500	\$2,500
E-15.8 Dental Insurance	7516	\$653	\$1,083	\$1,079	\$1,079
E-15.9 VSP Insurance see additional details		\$200	\$178	\$178	\$178
E-17 TOTAL INDIRECT COSTS		\$40,105	\$42,942	\$49,176	\$48,558

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 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
 NAME OF DISTRICT/BOARD

FYE 6/30/2022

GENERAL FUNDS

	DOA Chart of Accounts	End of Year	Beginning	Beginning	Final Approval
		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	
C-1 Balances at Beginning of Fiscal Year					
C-1.1 General Fund Checking	1010	\$96,674	\$96,674	\$115,734	\$2,526
C-1.2 Savings and Investments	1040	\$80,562	\$80,562	\$81,754	\$82,526
C-1.3 General Fund CD Balance	1050	\$17,142	\$17,142	\$17,341	\$17,348
C-1.4 All Other Funds	1020	\$25	\$25	\$25	\$25
C-1.5 Reserves (From Below)		\$119,298	\$119,298	\$120,494	\$105,494
C-1.6 Total Estimated Cash and Investments on Hand		\$313,702	\$313,702	\$335,348	\$207,919

C-2 General Fund Reductions:		2010	2019-2020	2020-2021	2021-2022	Final Approval
C-2.1	a. Unpaid bills at FYE		\$1,619			
C-2.2	b. Reserves		\$119,298	\$129,895	\$120,494	\$105,494
C-2.3	Total Deductions (a+b)		\$120,917	\$129,895	\$120,494	\$105,494
C-2.4	Estimated Non-Restricted Funds Available		\$192,785	\$183,807	\$214,854	\$102,426

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

		2019-2020	2020-2021	2021-2022	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: <u>May 17 2021</u>				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes: <u>May 17 2021</u>				
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

	DOA Chart of Accounts
RESERVES	1090

		2019-2020	2020-2021	2021-2022	Final Approval
		Actual	Estimated	Proposed	
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$114,298	\$119,298	\$129,895	\$104,895
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve	\$5,000	\$21,266	\$4,899	\$14,899
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$119,298	\$140,564	\$134,794	\$119,794
C-4.6	Identify the amount and project to be spent				
C-4.7	a. <u>Employee Benefit Payout</u>		\$10,669		
C-4.8	b. <u>Gooseberry Slover</u>			\$10,000	\$10,000
C-4.9	c. <u>Big Horn & HHW</u>			\$4,300	\$4,300
C-4.10	Date of Reserve Approval in Minutes: _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$10,669	\$14,300	\$14,300
C-4.12	Balance to be retained	\$119,298	\$129,895	\$120,494	\$105,494

	DOA Chart of Accounts
BOND FUNDS	1060

		2019-2020	2020-2021	2021-2022	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	\$0	\$10,669	\$14,300	\$14,300