

# Final Budget

Washakie County Conservation District	
Budget Hearing Information	
208 Shiloh Road	Location: Ten Sleep Town Hall, 415 5th Street
Worland, WY 82401	Date: 7/15/2024
307-347-2456, Ext. 101	Time: 7:00 PM
Washakie County	Budget Prepared by: Amanda O'Keefe

**S-A BUDGET MESSAGE** W.S. 16-12-403 (c)

INCOME: Slight rise in collection of program offerings and in grant funding we expect to receive in FY2025. Mill Levy is an estimate from County Clerk. EXPENSES: ADMINISTRATION: Salary increases are inline with Cost of Living increases. We added promotional items to our administrative costs so we can provide handouts and natural resource related item giveaways. Other expenses are relatively flat. OPERATIONS: WCCD plans to utilize permaculture principles to our Outdoor Classroom so we increased our budget to accomodate this project, but we do hope we can secure Friends of NACD grant funding to offset this expense. WCCD will also partner with Wyoming Boys School to implement a Microgreens project, which also will be offset from grant funding. With program enhancements in Education, we expanded that programs line budget, along with an increase to our Cost Share programs we offer to district constiutents. WCCD has an active Water Monitoring program in place and expect our expenses to increase for supplies and equipment needs. WCCD expects to expend reimbursements for 319 grant projects completed, and that is offset by funding through the 319 program. All other expenses are relatively flat. IN-DIRECT: 4% increase in healthcare premium, Liability Insurance went up, and we anticipate 10% increase on insurance rates over last year. All other in-direct expenses increased based on salary increases.

**S-B RESERVE DESCRIPTION**

WCCD will continue to carry over Restricted Reserves for projects not completed in FY2024, but approved in FY2024 or earlier. We have approximately \$35,750 in projects approved in FY2024 that haven't been completed and will carry over into FY2025 and expensed then. In addition, we are adding \$180 to Employee Benefit payout. Reserve fund interest will be moved to the Money Market account once per fiscal year.

**S-C**

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Daniel Greet	11/5/24	<input checked="" type="checkbox"/> <b>Yes</b>
Susan Pennington	11/5/24	
Charley Orchard	11/10/26	
Jaci Harkink	11/10/26	
Keith Hamilton	11/10/26	

**If Yes, enter**

Address of office: 206 Shiloh Road

City, State, Zip: Worland, WY 82401

Phone Number: 307-347-2456, Ext 101

Hours Open: Mon-Fri 8am to 4pm

Where are the minutes of your board meeting available for public review?  
 District Office, County Clerks Office, [www.washakiecd.com](http://www.washakiecd.com)

How and where are the notices of meeting posted for the public?  
[www.washakiecd.com](http://www.washakiecd.com), Facebook

Where are the public meetings held?  
 Even Months: UW Extension 1200 Culbertson Ave in Worland, Off Months: Ten Sleep Town Hall 415 5th Street in Ten Sleep

## FINAL BUDGET SUMMARY

OVERVIEW	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$0	\$5,000	\$418,928	\$454,278
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$0	\$2,375	\$14,642	-\$6,803
S-4 Total General Fund and Forecasted Revenues Available	\$0	-\$2,375	\$477,240	\$471,734
S-5 Amount requested from County Commissioners	\$0	\$0	\$180,000	\$173,832
S-6 Additional Funding Needed :			\$0	\$0
Projected Surplus:			\$43,670	\$24,259

REVENUE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-7 Operating Revenues	\$0	\$0	\$8,920	\$8,920
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$180,000	\$173,832
S-9 Government Support	\$0	\$0	\$12,706	\$12,706
S-10 Grants	\$0	\$0	\$103,300	\$103,300
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$0	\$0	\$33,500	\$32,500
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$0	\$0	\$338,426	\$331,257

Washakie County Conservation District  
FY 7/1/24-6/30/25

EXPENDITURE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 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	\$0	\$0	\$130,936	\$129,435
S-18 Operations	\$0	\$0	\$241,972	\$243,072
S-19 Indirect Costs	\$0	\$0	\$46,020	\$46,020
S-20R Expenditures paid by Reserves	\$0	\$5,000	\$0	\$35,750
S-20 Total Expenditures	\$0	\$5,000	\$418,928	\$454,278

DEBT SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-22 TOTAL GENERAL FUNDS	\$0	-\$2,375	\$138,815	\$140,476

**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	\$127,728	\$127,728	\$130,103	\$130,103
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
<b>Total Reserves (a+b+c)</b>	<b>\$127,728</b>	<b>\$127,728</b>	<b>\$130,103</b>	<b>\$130,103</b>
S-27 Amount to be added				
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$0	\$7,375	\$14,642	\$28,947
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
<b>Total to be added (a+b+c)</b>	<b>\$0</b>	<b>\$7,375</b>	<b>\$14,642</b>	<b>\$28,947</b>
S-31 Subtotal	\$127,728	\$135,103	\$144,745	\$159,050
S-32 Less Total to be spent	\$0	\$5,000	\$0	\$35,750
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$127,728	\$130,103	\$144,745	\$123,300

*End of Summary*

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

Date adopted by Special District \_\_\_\_\_

**DISTRICT ADDRESS:** 208 Shiloh Road  
Worland, WY 82401

**PREPARED BY:** Amanda O'Keefe

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



# Final Budget

Washakie County Conservation District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2025 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001			\$180,000	\$173,832
R-1.2 Other County Support (see note on the right)	4005				

## FORECASTED REVENUE

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	4211			\$12,706	\$12,706
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 <b>Total Government Support</b>		\$0	\$0	\$12,706	\$12,706
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300			\$1,500	\$1,500
R-3.2 Sales of Goods or Services	4300			\$7,420	\$7,420
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$0	\$0	\$8,920	\$8,920
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201			\$90,000	\$90,000
R-4.3 Grants from State Agencies	4211			\$13,300	\$13,300
R-4.4 <b>Total Grants</b>		\$0	\$0	\$103,300	\$103,300
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501			\$5,000	\$4,000
R-5.2 Other: Specify Reimbursable Expense In	4500			\$25,000	\$25,000
R-5.3 Other: See Additior See Additional Details				\$3,500	\$3,500
R-5.4 <b>Total Miscellaneous</b>		\$0	\$0	\$33,500	\$32,500
R-5.5 <b>Total Forecasted Revenue</b>		\$0	\$0	\$158,426	\$157,426
<b>R-6 Other Forecasted Revenue</b>					
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 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Final Budget

Washakie County Conservation District

FYE 6/30/2025

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
<b>E-1 Capital Outlay</b>					
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 <b>TOTAL CAPITAL OUTLAY</b>		\$0	\$0	\$0	\$0

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
<b>E-2 Personnel Services</b>					
E-2.1 Administrator	7002			\$50,000	\$50,000
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Education Coordinator	7005			\$42,000	\$42,000
E-2.6 Seasonal Maintenance	7005			\$3,600	\$3,600
E-2.7 _____					
<b>E-3 Board Expenses</b>					
E-3.1 Travel	7011				
E-3.2 Mileage	7012			\$1,500	\$1,500
E-3.3 Other (Specify)					
E-3.4 _____	7013				
E-3.5 _____	7013				
E-3.6 _____					
<b>E-4 Contractual Services</b>					
E-4.1 Legal	7021			\$0	
E-4.2 Accounting/Auditing	7022			\$500	\$500
E-4.3 Other (Specify)					
E-4.4 Contract Labor Services-Administrative Support	7023			\$3,000	\$3,000
E-4.5 _____	7023				
E-4.6 _____					
<b>E-5 Other Administrative Expenses</b>					
E-5.1 Office Supplies	7031			\$1,500	\$1,500
E-5.2 Office equipment, rent & repair	7032			\$3,000	\$3,000
E-5.3 Education	7033			\$2,000	\$2,000
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 _____	7035				
E-5.7 _____	7035				
E-5.8 see additional details				\$23,836	\$22,335
<b>E-6 TOTAL ADMINISTRATION</b>		\$0	\$0	\$130,936	\$129,435

# Final Budget

**OPERATIONS BUDGET**

		DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>					
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	_____					
<b>E-8</b>	<b>Travel</b>					
E-8.1	Mileage	7211				
E-8.2	Other (Specify)					
E-8.3	Meals and Lodging	7212			\$3,000	\$3,000
E-8.4	_____	7212				
E-8.5	_____					
<b>E-9</b>	<b>Operating supplies (List)</b>					
E-9.1	Nowood WID Election	7220				\$600
E-9.2	_____	7220				
E-9.3	_____	7220				
E-9.4	_____	7220				
E-9.5	_____					
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	Educational Programs	7230			\$22,715	\$22,715
E-10.2	Cost Share Programs	7230			\$70,000	\$70,000
E-10.3	Recycling Programs	7230			\$1,250	\$1,250
E-10.4	Landscape Programs	7230			\$4,825	\$5,325
E-10.5	see additional details				\$118,282	\$118,282
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	_____	7400				
E-11.2	_____	7400				
E-11.3	_____	7400				
E-11.4	_____	7400				
E-11.5	_____					
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	Organizational Support	7450			\$10,500	\$10,500
E-12.2	Promotional Items	7450			\$3,000	\$3,000
E-12.3	Convention Expenses	7450			\$7,500	\$7,500
E-12.4	Meeting/Workshop Expenses	7450			\$500	\$500
E-12.5	see additional details				\$400	\$400
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$0	\$0	\$241,972	\$243,072

# Final Budget

Washakie County Conservation District

FYE 6/30/2025

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
<b>E-14 Insurance</b>					
E-14.1 Liability	7502			\$935	\$935
E-14.2 Buildings and vehicles	7503			\$892	\$892
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Bond	7505			\$430	\$430
E-14.6 Liability Deductible	7505			\$500	\$500
E-14.7					
<b>E-15 Indirect payroll costs:</b>					
E-15.1 FICA (Social Security) taxes	7511			\$7,315	\$7,315
E-15.2 Workers Compensation	7512			\$2,335	\$2,335
E-15.3 Unemployment Taxes	7513			\$0	
E-15.4 Retirement	7514			\$8,625	\$8,625
E-15.5 Health Insurance	7515			\$19,104	\$19,104
E-15.6 Other (Specify)					
E-15.7 HSA Contributions	7516			\$5,000	\$5,000
E-15.8 VSP Insurance	7516			\$178	\$178
E-15.9 see additional details				\$707	\$707
<b>E-17 TOTAL INDIRECT COSTS</b>		\$0	\$0	\$46,020	\$46,020

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Final Budget

Washakie County Conservation District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2025

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
C-1	Balances at Beginning of Fiscal Year	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
	<b>DOA Chart of Accounts</b>				
C-1.1	General Fund Checking	1010	\$0	\$11,966	
C-1.2	Savings and Investments	1040	\$0	\$108,853	\$122,480
C-1.3	General Fund CD Balance	1050	\$0	\$17,996	\$17,996
C-1.4	All Other Funds	1020	\$0		
C-1.5	Reserves (From Below)	\$127,728	\$127,728	\$144,745	\$123,300
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$127,728	\$127,728	\$283,560	\$263,776
<b>C-2 General Fund Reductions:</b>					
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves	\$127,728	\$130,103	\$144,745	\$123,300
C-2.3	<b>Total Deductions (a+b)</b>	\$127,728	\$130,103	\$144,745	\$123,300
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	\$0	-\$2,375	\$138,815	\$140,476

<b>DOA Chart of Accounts</b>
<b>1070</b>

## SINKING & DEBT SERVICE FUNDS

		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.1	<i>Date of Reserve Approval in Minutes:</i>				
C-3.2	Amount to be added to the reserve				
C-3.3	<i>Date of Reserve Approval in Minutes:</i>				
C-3.4	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-3.5	Identify the amount and project to be spent				
C-3.6	a. _____				
C-3.7	b. _____				
C-3.8	c. _____				
C-3.9	<i>Date of Reserve Approval in Minutes:</i>				
C-3.10	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-3.11	Balance to be retained	\$0	\$0	\$0	\$0
C-3.12					

## RESERVES

		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$127,728	\$127,728	\$130,103	\$130,103
C-4.1	<i>Date of Reserve Approval in Minutes:</i>				
C-4.2	Amount to be added to the reserve		\$7,375	\$14,642	\$28,947
C-4.3	<i>Date of Reserve Approval in Minutes:</i>				
C-4.4	<b>SUB-TOTAL</b>	\$127,728	\$135,103	\$144,745	\$159,050
C-4.5	Identify the amount and project to be spent				
C-4.6	a. Rural Cost Share		\$5,000		\$23,750
C-4.7	b. Special Discretionary				\$12,000
C-4.8	c. _____				
C-4.9	<i>Date of Reserve Approval in Minutes:</i>				
C-4.10	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$5,000	\$0	\$35,750
C-4.11	Balance to be retained	\$127,728	\$130,103	\$144,745	\$123,300
C-4.12					

## BOND FUNDS

		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.1	<i>Date of Reserve Approval in Minutes:</i>				
C-5.2	Amount to be added to the reserve				
C-5.3	<i>Date of Reserve Approval in Minutes:</i>				
C-5.4	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-5.5	Identify the amount and project to be spent				
C-5.6	<i>Date of Reserve Approval in Minutes:</i>				
C-5.7	Balance to be retained	\$0	\$0	\$0	\$0
C-5.8					
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$5,000	\$0	\$35,750