

Final Budget

Washakie County Conservation District	
Budget Hearing Information	
208 Shiloh Road	Location: Ten Sleep Town Hall, Ten Sleep, Wyoming
Worland, Wyoming 82401	Date: 7/18/2022
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)

The Final Budget was approved by the Washakie County Conservation District at their regularly scheduled Board Meeting on Monday, July 18, 2022 following the Budget Hearing at that same meeting.

REVENUE: With property values increasing, we anticipated \$160,992.67 for Mill Levy income. A slight increase to Program Income is expected to with the addition of a Compost Bin Program, in addition to tree sales and weed barrier sales. WDA Biennium Funding for Water Quality/Lab Funds was approved and we expect to utilize 50% of that during FY23 and the remainder during FY24. With approval for WDEQ 319 Implementation Grant, we expect WDEQ funds to cover some administration costs and reimbursed approved and completed water quality projects. Savings interest should be flat, as well as place holders for Reimbursable and Special Project Income, which are utilized for any unexpected grant fundings or programs that may occur during the fiscal year.

EXPENDITURES: Administration: Salaries and hourly wages were adjusted to accomodate the increase in cost of living. Overall Administration expenses remain flat as compared to previous and current year. Operations: We expect an overall increase in operations expenses due to post Covid activity increase in projects. Increase expected in mileage as more in-person meetings are occurring post Covid. We anticipate higher expenses in Meals and Lodging due to this as well. Program Services are anticipated to have a higher expense due to grant approvals and implementation of new urban programs. Indirect and Payroll: Overall increases due to economic conditions and increase in salaries and hourly wages to accomodate cost of living increase.

S-B RESERVE DESCRIPTION

Restricted reserves will increase to \$14,300 to include \$10K for cost share commitment. Technical Assistance Reserve will remain the same at \$27,000.00. Employee Benefit Reserve will increase to \$4820.00. Operations Reserves will increase to \$80,000.00. Depreciation reserve will increase to \$6070.00.

S-C

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

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

How and where are the notices of meeting posted for the public?
 Website www.washakiecd.com, Facebook, District Office

Where are the public meetings held?
 Even Months: USDA Service Center in Worland Odd Months: Ten Sleep Town Hall in Ten Sleep

FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$264,392	\$220,411	\$334,175	\$349,728
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	-\$23,602	\$8,397	\$15,897
S-4	Total General Fund and Forecasted Revenues Available	\$277,489	\$184,749	\$346,008	\$374,147
S-5	Amount requested from County Commissioners	\$173,285	\$167,431	\$135,000	\$160,993
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$3,510	\$4,404	\$6,350	\$6,350
S-8	Tax levy (From the County Treasurer)	\$173,285	\$167,431	\$135,000	\$160,993
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$99,282	\$11,927	\$75,765	\$75,765
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$1,412	\$987	\$26,500	\$26,500
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$277,489	\$184,749	\$243,615	\$269,607

Washakie County Conservation District
FY 7/1/22-6/30/23

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$99,480	\$95,601	\$134,453	\$139,183
S-18	Operations	\$112,014	\$41,766	\$148,625	\$148,625
S-19	Indirect Costs	\$52,899	\$44,545	\$51,097	\$51,920
S-20R	Expenditures paid by Reserves	\$0	\$38,500	\$0	\$10,000
S-20	Total Expenditures	\$264,392	\$220,411	\$334,175	\$349,728

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$0	\$0	\$102,393	\$104,540

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	\$129,895	\$129,895	\$106,294	\$106,294
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$129,895	\$129,895	\$106,294	\$106,294
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$14,899	\$8,397	\$25,897
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$14,899	\$8,397	\$25,897
S-31	Subtotal	\$129,895	\$144,794	\$114,690	\$132,191
S-32	Less Total to be spent	\$0	\$38,500	\$0	\$10,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$129,895	\$106,294	\$114,690	\$122,191

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 208 Shiloh Road
Worland, Wyoming 82401

PREPARED BY: Amanda O'Keefe

DISTRICT PHONE: 307-347-2456 ext 101

Final Budget

Washakie County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2023 _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$173,285	\$167,431	\$135,000	\$160,993
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$3,510	\$4,404	\$6,350	\$6,350
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$3,510	\$4,404	\$6,350	\$6,350
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201	\$90,459	\$0	\$65,000	\$65,000
R-4.3 Grants from State Agencies	4211	\$8,824	\$11,927	\$10,765	\$10,765
R-4.4 Total Grants		\$99,282	\$11,927	\$75,765	\$75,765
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$656	\$513	\$500	\$500
R-5.2 Other: Specify _____	4500				
R-5.3 Other: See Additior See Additional Details		\$756	\$474	\$26,000	\$26,000
R-5.4 Total Miscellaneous		\$1,412	\$987	\$26,500	\$26,500
R-5.5 Total Forecasted Revenue		\$104,204	\$17,317	\$108,615	\$108,615
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 6/30/2023

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$40,284	\$42,804	\$45,936	\$48,024
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Education/Programs Coordinator	7005	\$29,489	\$31,536	\$36,540	\$38,628
E-2.6 Seasonal Maintenance	7005	\$1,820	\$2,301	\$3,120	\$3,120
E-2.7 _____					
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	\$750	\$750	\$750	\$750
E-4.2 Accounting/Auditing	7022	\$4,095	\$200	\$500	\$500
E-4.3 Other (Specify)					
E-4.4 Bank Fees	7023	\$25	\$0	\$0	
E-4.5 Contract Labor	7023	\$270	\$0	\$1,000	\$1,000
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$2,456	\$778	\$1,500	\$1,500
E-5.2 Office equipment, rent & repair	7032	\$1,734	\$1,859	\$1,650	\$1,650
E-5.3 Education	7033	\$585	\$300	\$1,000	\$1,000
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Postage	7035	\$443	\$460	\$500	\$500
E-5.7 Reimburseable Expenses	7035	\$823	\$174	\$25,000	\$25,000
E-5.8 see additional details		\$16,707	\$14,440	\$16,957	\$17,511
E-6 TOTAL ADMINISTRATION		\$99,480	\$95,601	\$134,453	\$139,183

Final Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$1,426	\$1,295	\$1,750
E-8.2	Other (Specify)				
E-8.3	Meals/Lodging	7212	\$260	\$1,306	\$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	\$2,008	\$2,054	\$2,450
E-10.2	On the Ground Projects	7230	\$10,214	\$20,869	\$56,000
E-10.3	Water Quality Program	7230	\$89,688	\$2,927	\$63,941
E-10.4	Recycling Program	7230	\$1,304	\$662	\$3,634
E-10.5	see additional details		\$2,104	\$3,747	\$5,850
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	\$3,027	\$8,129	\$7,600
E-12.2	Meetings/Workshops	7450	\$284	\$217	\$500
E-12.3	Resource Library	7450	\$50	\$98	\$150
E-12.4	Exhibits/Displays	7450	\$0	\$62	\$250
E-12.5	see additional details		\$1,649	\$401	\$5,000
E-13 TOTAL OPERATIONS			\$112,014	\$41,766	\$148,625

Final Budget

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$752	\$518	\$518	\$518
E-14.2 Buildings and vehicles	7503	\$748	\$716	\$788	\$788
E-14.3 Equipment	7504	\$127	-\$42	\$40	\$40
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	\$5,752	\$5,092	\$5,720	\$6,039
E-15.2 Workers Compensation	7512	\$1,331	\$1,157	\$2,311	\$2,424
E-15.3 Unemployment Taxes	7513	\$158	\$113	\$193	\$193
E-15.4 Retirement	7514	\$6,648	\$6,966	\$7,728	\$8,119
E-15.5 Health Insurance	7515	\$20,658	\$25,937	\$29,112	\$29,112
E-15.6 Other (Specify)					
E-15.7 HSA Contributions	7516	\$4,583	\$2,500	\$2,500	\$2,500
E-15.8 Dental Insurance	7516	\$877	\$997	\$1,079	\$1,079
E-15.9 see additional details					
		\$10,835	\$163	\$178	\$178
E-17 TOTAL INDIRECT COSTS		\$52,899	\$44,545	\$51,097	\$51,920

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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 6/30/2023

GENERAL FUNDS

C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	End of Year	Beginning	Beginning	Final Approval
			2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	
C-1.1	General Fund Checking	1010		\$0	\$1	\$1
C-1.2	Savings and Investments	1040		\$0	\$85,014	\$87,161
C-1.3	General Fund CD Balance	1050		\$0	\$17,378	\$17,378
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$129,895	\$129,895	\$114,690	\$122,191
C-1.6	Total Estimated Cash and Investments on Hand		\$129,895	\$129,895	\$217,083	\$226,730

C-2		General Fund Reductions:		DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-2.1	a.	Unpaid bills at FYE		2010				\$1,945
C-2.2	b.	Reserves			\$129,895	\$106,294	\$114,690	\$122,191
C-2.3	Total Deductions (a+b)				\$129,895	\$106,294	\$114,690	\$124,136
C-2.4	Estimated Non-Restricted Funds Available				\$0	\$23,602	\$102,393	\$102,594

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

C-3		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	<i>Date of Reserve Approval in Minutes:</i>				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i>				
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	<i>Date of Reserve Approval in Minutes:</i>				
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

C-4		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$129,895	\$129,895	\$106,294	\$106,294
C-4.2	<i>Date of Reserve Approval in Minutes:</i>				
C-4.3	Amount to be added to the reserve		\$14,899	\$8,397	\$25,897
C-4.4	<i>Date of Reserve Approval in Minutes:</i>				
C-4.5	SUB-TOTAL	\$129,895	\$144,794	\$114,690	\$132,191
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Michel Enterprises		\$10,000		\$10,000
C-4.8	b. Hazardous Household V		\$3,500		
C-4.9	c. See Additional Details		\$25,000		
C-4.10	<i>Date of Reserve Approval in Minutes:</i>				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$38,500	\$0	\$10,000
C-4.12	Balance to be retained	\$129,895	\$106,294	\$114,690	\$122,191

	DOA Chart of Accounts
BOND FUNDS	1060

C-5		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	<i>Date of Reserve Approval in Minutes:</i>				
C-5.3	Amount to be added to the reserve				
C-5.4	<i>Date of Reserve Approval in Minutes:</i>				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i>				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$38,500	\$0	\$10,000