

Final Budget

Washakie County Conservation District	
Budget Hearing Information	
208 Shiloh Road	Location: Washakie Extension Service Office
Worland, Wyoming 82401	Date: 7/20/2020
307-347-2456 ext. 101	Time: 8:00 p.m.
Washakie County	Budget Prepared by: Victoria Dietz

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

BUDGET MESSAGE FY 2021: Up arrows mean an increase and Down arrows mean a decrease. A short explanation follows each INCOME

- Tree Program: ▼Based upon sales of 25 average rolls of weed barrier & 4 boxes of staples
- Water Quality Equipment/Lab: ▲Based upon biennium funds to be allocated
- Nowood Watershed Program_Phase I: ▼Based upon what funds are left to receive for grant
- Sage/Slick/Nowater 319 Grant: ▼Based upon what funds are left to receive for grant
- City Compost Donation Income: NEW Account to receive funds donated from public for compost.
- Paxton Berm EWP Grant Income: ▼All funds were received, closed grant
- Savings Interest: ▼Based on Estimate

EXPENSES

- District Director: ▲Anticipated increase
- Program Assistant (Part time): ▼Position is no Longer available
- Meals/Lodging: ▼Reduced Based Upon Estimate
- Accounting: ▼Audit Estimate and Proof of Cash (307 Accounting)
- Office Supplies: ▼Reduced Based Upon Estimate
- Vehicle Fuel/Maint: ▲Increased to better match what was spent this year.
- Boundary Signs: NEW. Need boundary sign on the mountain and Hot Springs boundary on Gooseberry
- Outdoor Classroom: ▼Based on Estimate
- Education Program General Supplies: ▼Eliminate, not necessary anymore
- On-The-Ground Maintenance Program: NEW - To accommodate two maintenance type projects.
- Paxton Berm EWP Grant Expense: ▼Finalized Grant
- Recycling Trailer Maintenance-New Budget Item: NEW – Tires, Magnetic Signs, Yearly Inspection
- Recycling Mileage: ▼Based upon 134 miles round trip x 10 trips x \$.58/mile
- Water Quality Equipment/Lab Exp.: NEW -Thoughts are use for cost share for well testing
- Sage/Slick/Nowater 319 Grant Exp.: ▼What is left to spend from Grant
- Nowood Watershed Program_Phase I Exp.: ▼What is left to spend from Grant
- Big Horn Climbing Assoc. Support: NEW Two dog waste stations and 1 box of 30 dog waste bags.
- Meeteetse Drone Software Support/Contribution: ▼Completed
- Tree Program Expense: ▼Reduced Based Upon Average

S-B RESERVE DESCRIPTION

Washakie County Conservation District Reserve Policy
 Statement of Reserve Policy
 The purpose of this Policy is to help ensure the long-term financial stability of the Washakie County Conservation District and position it to respond to varying economic conditions, changes affecting the District's ability to carry out its mission, programs, employment and ongoing

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Dave Slover	2020	<input checked="" type="checkbox"/> Yes
Dan Rice	2022	
Vance Lungren	2022	
Susan Pennington	2020	
Charley Orchard	2022	

If Yes, enter

Address of office:	208 Shiloh Road
City, State, Zip:	Worland, Wyoming 82401
Phone Number:	307-347-2456 ext. 101
Hours Open:	8:00 a.m. to 4:00 p.m.

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

How and where are the notices of meeting posted for the public?
 Local Chamber of Commerce Calendar & our website at www.washakiecd.com

Where are the public meetings held?
 Alternate between Ten Sleep Senior Center and USDA Service Center in Worland and due to COVID, some were held via teleconference.

FINAL BUDGET SUMMARY

OVERVIEW		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$482,962	\$843,233	\$375,033	\$362,529
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$44,139	-\$20,387	-\$20,669
S-4	Total General Fund and Forecasted Revenues Available	\$536,175	\$868,077	\$375,033	\$362,529
S-5	Amount requested from County Commissioners	\$165,748	\$134,381	\$134,381	\$139,963
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-7	Operating Revenues	\$4,523	\$4,000	\$1,800	\$1,800
S-8	Tax levy (From the County Treasurer)	\$165,748	\$134,381	\$134,381	\$139,963
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$267,218	\$609,033	\$118,327	\$118,327
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$5,823	\$27,800	\$28,300	\$28,300
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$443,312	\$775,214	\$282,808	\$288,390

EXPENDITURE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 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	\$106,363	\$153,078	\$152,560	\$140,541
S-18	Operations	\$345,521	\$642,884	\$151,172	\$155,205
S-19	Indirect Costs	\$31,078	\$42,271	\$50,914	\$46,114
S-20R	Expenditures paid by Reserves	\$0	\$5,000	\$20,387	\$20,669
S-20	Total Expenditures	\$482,962	\$843,233	\$375,033	\$362,529

DEBT SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$92,863	\$92,863	\$92,225	\$74,139
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	\$89,331	\$89,331	\$133,470	\$140,934
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$89,331	\$89,331	\$133,470	\$140,934
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$49,139	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$49,139	\$0	\$0
S-31	Subtotal	\$89,331	\$138,470	\$133,470	\$140,934
S-32	Less Total to be spent	\$0	\$5,000	\$20,387	\$20,669
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$89,331	\$133,470	\$113,083	\$120,265

End of Summary

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



Date adopted by Special District 7/20/2020

DISTRICT ADDRESS: 208 Shiloh Road
Worland, Wyoming 82401

PREPARED BY: Victoria Dietz

DISTRICT PHONE: 307-347-2456 ext. 101

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

1/23/19 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Washakie County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2021 _____

PROPERTY TAXES AND ASSESSMENTS

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$165,748	\$134,381	\$134,381	\$139,963
R-1.2	Other County Support				

FORECASTED REVENUE

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$0	\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$4,523	\$4,000	\$1,800	\$1,800
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$4,523	\$4,000	\$1,800	\$1,800
R-4	Grants				
R-4.1	Direct Federal Grants	\$245,917	\$484,000		
R-4.2	Federal Grants thru State Agencies	\$9,025	\$106,703	\$105,503	\$105,503
R-4.3	Grants from State Agencies	\$12,276	\$18,330	\$12,824	\$12,824
R-4.4	Total Grants	\$267,218	\$609,033	\$118,327	\$118,327
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$1,741	\$1,800	\$1,300	\$1,300
R-5.2	Other: Specify _____ City Compost Donation Inc	\$0	\$0	\$1,000	\$1,000
R-5.3	Other: See Additional _____	\$4,082	\$26,000	\$26,000	\$26,000
R-5.4	Total Miscellaneous	\$5,823	\$27,800	\$28,300	\$28,300
R-5.5	Total Forecasted Revenue	\$277,564	\$640,833	\$148,427	\$148,427
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

Final Budget

Washakie County Conservation District

FYE 6/30/2021

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$47,476	\$48,900	\$54,019	\$41,533
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Program Assistant KF	\$23,100	\$6,300	\$0	
E-2.6	Outdoor Education Speci	\$5,987	\$0	\$0	
E-2.7	see additional details	\$2,925	\$34,110	\$36,455	\$36,455
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	_____				
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$0	\$1,500	\$1,500	\$1,500
E-4.2	Accounting/Auditing	\$195	\$5,500	\$5,000	\$5,000
E-4.3	Other (Specify)				
E-4.4	Contract Labor	\$1,478	\$5,000	\$5,000	\$5,000
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$4,015	\$4,500	\$2,800	\$2,800
E-5.2	Office equipment, rent & repair	\$1,245	\$2,000	\$2,000	\$2,000
E-5.3	Education	\$245	\$1,500	\$1,500	\$1,500
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Postage	\$1,302	\$1,700	\$1,000	\$1,000
E-5.7	Reimbursable Expense	\$2,906	\$25,000	\$25,000	\$25,000
E-5.8	see additional details	\$15,489	\$17,068	\$18,286	\$18,753
E-6	TOTAL ADMINISTRATION	\$106,363	\$153,078	\$152,560	\$140,541

Final Budget

Washakie County Conservation District

FYE 6/30/2021

OPERATIONS BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
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	\$1,623	\$2,500	\$2,500	\$2,500
E-8.2	Other (Specify)				
E-8.3	Meals/Lodging	\$1,504	\$3,000	\$2,000	\$2,000
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	Education Program	\$2,851	\$3,900	\$2,400	\$2,400
E-10.2	On-The-Ground Projects	\$23,782	\$60,134	\$55,533	\$59,866
E-10.3	WQ Programs	\$11,132	\$60,275	\$62,264	\$62,264
E-10.4	Recycling Programs	\$1,135	\$2,200	\$2,100	\$1,800
E-10.5	see additional details	\$250,877	\$487,000	\$2,200	\$2,200
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	Projects/Organization Su	\$2,637	\$13,875	\$13,175	\$12,375
E-12.2	Meetings/Workshop Expe	\$1,042	\$2,000	\$1,000	\$1,000
E-12.3	Resource Library	\$280	\$500	\$500	\$500
E-12.4	Exhibits/Displays	\$216	\$500	\$500	\$500
E-12.5	see additional details	\$48,442	\$7,000	\$7,000	\$7,800
E-13	TOTAL OPERATIONS	\$345,521	\$642,884	\$151,172	\$155,205

Final Budget

Washakie County Conservation District

FYE 6/30/2021

INDIRECT COSTS BUDGET

			2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$983	\$1,000	\$1,000	\$1,000
E-14.2	Buildings and vehicles		\$700	\$750	\$750	\$750
E-14.3	Equipment		\$60	\$165	\$165	\$165
E-14.4	Other (Specify)					
E-14.5	<u>Bonds</u>		\$430	\$430	\$430	\$430
E-14.6	<u>LGLP Deductable</u>		\$0	\$500	\$500	\$500
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$5,891	\$6,832	\$6,921	\$5,966
E-15.2	Workers Compensation		\$1,366	\$2,626	\$2,660	\$2,293
E-15.3	Unemployment Taxes		\$98	\$161	\$163	\$140
E-15.4	Retirement		\$9,377	\$10,972	\$8,154	\$7,015
E-15.5	Health Insurance		\$11,762	\$17,985	\$23,868	\$21,552
E-15.6	Other (Specify)					
E-15.7	<u>HSA Contribution</u>		\$0	\$0	\$5,208	\$5,208
E-15.8	<u>Dental Insurance</u>		\$404	\$672	\$917	\$917
E-15.9	see additional details		\$7	\$178	\$178	\$178
E-17	TOTAL INDIRECT COSTS		\$31,078	\$42,271	\$50,914	\$46,114

DEBT SERVICE BUDGET

			2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
D-1	Debt Service					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

Washakie County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2021

GENERAL FUNDS

	End of Year		Beginning	
	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-1 Balances at Beginning of Fiscal Year				
C-1.1 General Fund Checking Account Balance	\$92,838	\$92,838	\$12,000	\$673
C-1.2 Savings and Investments Account Balance		\$0	\$63,070	\$56,299
C-1.3 General Fund CD Balance		\$0	\$17,130	\$17,142
C-1.4 All Other Funds	\$25	\$25	\$25	\$25
C-1.5 Reserves (From Below)	\$89,331	\$89,331	\$113,083	\$120,265
C-1.6 Total Estimated Cash and Investments on Hand	\$182,194	\$182,194	\$205,308	\$194,404
C-2 General Fund Reductions:				
C-2.1 a. Unpaid bills at FYE		\$1,619	\$340	\$370
C-2.2 b. Reserves	\$89,331	\$133,470	\$113,083	\$120,265
C-2.3 Total Deductions (a+b)	\$89,331	\$135,089	\$113,423	\$120,635
C-2.4 Estimated Non-Restricted Funds Available	\$92,863	\$47,105	\$91,885	\$73,769

SINKING & DEBT SERVICE FUNDS

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
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

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-4				
C-4.1 Beginning Balance in Reserve Account (end of previous year)	\$89,331	\$89,331	\$133,470	\$140,934
C-4.2 Date of Reserve Approval in Minutes: <u>June 15 2020</u>				
C-4.3 Amount to be added to the reserve		\$49,139		
C-4.4 Date of Reserve Approval in Minutes: <u>June 15 2020</u>				
C-4.5 SUB-TOTAL	\$89,331	\$138,470	\$133,470	\$140,934
C-4.6 Identify the amount and project to be spent				
C-4.7 a. Slover			\$10,000	\$10,000
C-4.8 b. Dietz Payout		\$5,000	\$10,387	\$10,669
C-4.9 c. _____				
C-4.10 Date of Reserve Approval in Minutes: <u>June 15 2020</u>				
C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$5,000	\$20,387	\$20,669
C-4.12 Balance to be retained	\$89,331	\$133,470	\$113,083	\$120,265

BOND FUNDS

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
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	\$5,000	\$20,387	\$20,669

