

Final Budget

Converse County Conservation District	
Budget Hearing Information	
911 S. Windriver Drive	Location: USDA Service Center
Douglas, WY 82633	Date: 6/15/2023
(307) 624-3151	Time: 4:30 p.m.
Converse County	Budget Prepared by: Michelle Huntington

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

The Converse County Conservation District continues the operation and administration of the District including two full time salaried employees. The District occupies space in the USDA Service Center, owns various pieces of equipment and supplies, owns a vehicle and does not own real property.

The Converse County Conservation District operates with a positive cash flow with revenues received from a portion of the voter approved one mill tax levy, funds from the Wyoming Department of Agriculture and other state agencies and pass through project contributions from outside partners. The Board anticipates future needs by establishing and maintaining a Money Market account with money reserved for Emergency, Operating (Cash) and Depreciation purposes (see Reserve Description below). Projecting revenue outcomes has been challenging due to legislative changes impacting collection of mineral ad valorem and production taxes which funds the CCCD mill levy. The revenue picture in FY 2022/2023 has been distorted as two years of production taxes was collected in 12 months. Funds are being budgeted this fiscal year to refund mineral taxes that were paid incorrectly due to 75% of companies paying their deferred Converse County taxes in full. After the reconciliation occurs and overages paid to the Converse County Treasurer, any remaining budgeted funds in that line item will be placed in the reserve account. Excess funds not needed in the General Fund account will also be placed in reserves after July 1, 2023. The Converse County Conservation District pays organizational dues, reviews subdivision/land use development applications as necessary and develops and supports various youth and adult education programs. The District provides several cost-share assistance and grant programs for projects that provide public benefit and continues to be involved in natural resource management and planning. The District intends to purchase a new vehicle this fiscal year and will be using a bid process through Public Purchase.

S-B RESERVE DESCRIPTION

FY 23/24 Emergency \$400,000; Depreciation (Capitol) \$100,000; Operating (Cash) \$350,000

Any remaining budgeted funds from the ad valorem reconciliation and funds not needed in the CCCD general operating account will be placed in the Money Market account where these reserve funds are held.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
P. Stan Mitchem	12/31/26	<input checked="" type="checkbox"/> Yes
Shelly Falkenburg	12/31/24	
Susan Downs	12/31/24	
Sharon Lovitt	12/31/26	
Patricia Taboga	12/31/26	

If Yes, enter

Address of office:	911 S. Windriver Drive
City, State, Zip:	Douglas, WY 82633
Phone Number:	(307) 624-3151
Hours Open:	7 a.m. - 4 p.m. Mon-Fri

Where are the minutes of your board meeting available for public review?

How and where are the notices of meeting posted for the public?

Where are the public meetings held?

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$561,912	\$713,074	\$2,011,150	\$1,611,600
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$250,000	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$1,114,659	\$2,005,285	\$2,011,150	\$1,662,051
S-5	Amount requested from County Commissioners	\$764,353	\$1,644,482	\$1,656,977	\$1,334,935
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:				\$50,451

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$8,246	\$6,193	\$5,300	\$5,300
S-8	Tax levy (From the County Treasurer)	\$764,353	\$1,644,482	\$1,656,977	\$1,334,935
S-9	Government Support	\$8,824	\$8,824	\$8,823	\$8,823
S-10	Grants	\$50,000	\$31,894	\$4,450	\$3,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$2,541	\$33,197	\$10,600	\$11,050
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$833,964	\$1,724,590	\$1,686,150	\$1,363,108
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FY 7/1/23-6/30/24

Converse County Conservation District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$1,529	\$0	\$80,000	\$80,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$95,669	\$103,047	\$1,019,808	\$620,258
S-18	Operations	\$396,988	\$543,164	\$821,869	\$821,869
S-19	Indirect Costs	\$67,726	\$66,863	\$89,473	\$89,473
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$561,912	\$713,074	\$2,011,150	\$1,611,600

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	\$280,695	\$280,695	\$325,000	\$298,943

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	\$850,000	\$1,100,000	\$1,100,000	\$1,100,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$850,000	\$1,100,000	\$1,100,000	\$1,100,000
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$250,000	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$250,000	\$0	\$0	\$0
S-31	Subtotal	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000

End of Summary

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

Date adopted by Special District 6/15/2023

DISTRICT ADDRESS: 911 S. Windriver Drive
Douglas, WY 82633

PREPARED BY: Michelle Huntington

DISTRICT PHONE: (307) 624-3151

Final Budget

Converse 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)	4001	\$764,353	\$1,644,482	\$1,656,977	\$1,334,935
R-1.2 Other County Support (see note on the right)	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	\$8,824	\$8,824	\$8,823	\$8,823
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		\$8,824	\$8,824	\$8,823	\$8,823
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300	\$8,246	\$6,193	\$5,300	\$5,300
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$8,246	\$6,193	\$5,300	\$5,300
R-4 Grants					
R-4.1 Direct Federal Grants	4201	\$15,000	\$27,894	\$3,000	\$3,000
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211	\$35,000	\$4,000	\$1,450	
R-4.4 Total Grants		\$50,000	\$31,894	\$4,450	\$3,000
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$2,541	\$25,991	\$5,000	\$5,450
R-5.2 Other: Specify <u>No Till Drill Rental</u>	4500		\$3,666	\$3,600	\$3,600
R-5.3 Other: See Additior <u>See Additional Details</u>			\$3,540	\$2,000	\$2,000
R-5.4 Total Miscellaneous		\$2,541	\$33,197	\$10,600	\$11,050
R-5.5 Total Forecasted Revenue		\$69,611	\$80,108	\$29,173	\$28,173
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

Converse County Conservation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2024

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			\$80,000	\$80,000
E-1.3 Office Equipment	6211	\$1,529			
E-1.4 Other (Specify)					
E-1.5 _____	6200				
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$1,529	\$0	\$80,000	\$80,000

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	\$66,910	\$70,276	\$73,158	\$73,158
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 _____	7005				
E-2.6 _____	7005				
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 Meals	7013	\$1,456	\$1,590	\$3,000	\$3,000
E-3.5 Elections	7013		\$332		
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$5,000	\$5,000	\$5,000	\$5,000
E-4.2 Accounting/Auditing	7022	\$1,825	\$5,000	\$12,000	\$12,000
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	\$5,005	\$5,217	\$6,000	\$6,450
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034	\$446	\$440	\$650	\$650
E-5.5 Other (Specify)					
E-5.6 Dues	7035	\$14,792	\$14,795	\$17,000	\$17,000
E-5.7 Maintenance/Repairs	7035	\$235	\$397	\$3,000	\$3,000
E-5.8 see additional details				\$900,000	\$500,000
E-6 TOTAL ADMINISTRATION		\$95,669	\$103,047	\$1,019,808	\$620,258

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OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-7 Personnel Services					
E-7.1 Wages--Operations	7202	\$38,930	\$42,641	\$45,869	\$45,869
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				
E-8.2 Other (Specify)					
E-8.3 Fuel, Lodging Etc.	7212	\$4,086	\$4,710	\$10,000	\$10,000
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 Community Pride Enhancement	7230	\$9,000	\$8,746	\$13,500	\$13,500
E-10.2 Water Quality	7230	\$10,345	\$7,939	\$14,000	\$14,000
E-10.3 Education/Information	7230	\$10,573	\$10,643	\$12,000	\$12,000
E-10.4 District Objective	7230	\$4,349	\$7,710	\$10,000	\$10,000
E-10.5 see additional details		\$46,774	\$42,786	\$65,000	\$65,000
E-11 Contractual Arrangements (List)					
E-11.1 Septic System Program	7400	\$25,974	\$20,635	\$30,000	\$30,000
E-11.2 Windbreak and Community Canopy	7400	\$27,111	\$30,275	\$55,000	\$55,000
E-11.3 WWDC Small Water	7400	\$35,000	\$0	\$35,000	\$35,000
E-11.4 Resource Enhancement	7400	\$93,627	\$272,529	\$420,000	\$420,000
E-11.5 see additional details		\$65,551	\$51,708	\$78,000	\$78,000
E-12 Other operations (Specify)					
E-12.1 Rain Barrels/Composters	7450	\$668	\$2,842	\$3,500	\$3,500
E-12.2 Mapping-Pictometry	7450	\$0	\$20,000	\$0	
E-12.3 Grasshopper Program	7450	\$0	\$0	\$5,000	\$5,000
E-12.4 LaPrele Irrigation District Support	7450	\$20,000	\$20,000	\$25,000	\$25,000
E-12.5 see additional details		\$5,000			
E-13 TOTAL OPERATIONS		\$396,988	\$543,164	\$821,869	\$821,869

Final Budget

Converse 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	\$840	\$824	\$954	\$800
E-14.2	Buildings and vehicles	7503	\$1,310	\$1,041	\$2,361	\$2,300
E-14.3	Equipment	7504				
E-14.4	Other (Specify)					
E-14.5	Bond	7505	\$398	\$398	\$398	\$400
E-14.6		7505				
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes	7511	\$12,990	\$16,194	\$22,000	\$18,373
E-15.2	Workers Compensation	7512	\$1,247	\$1,552	\$2,000	\$2,000
E-15.3	Unemployment Taxes	7513	\$0	\$0	\$1,000	\$1,000
E-15.4	Retirement	7514	\$19,707	\$21,026	\$29,500	\$29,500
E-15.5	Health Insurance	7515	\$22,726	\$17,453	\$21,360	\$25,900
E-15.6	Other (Specify)					
E-15.7	Dental	7516	\$1,308	\$1,075	\$1,400	\$1,400
E-15.8	HSA Contribution	7516	\$7,200	\$7,300	\$7,700	\$7,700
E-15.9	see additional details			\$800	\$100	
E-17	TOTAL INDIRECT COSTS		\$67,726	\$66,863	\$89,473	\$89,473

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

Converse County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$232,577	\$232,577	\$274,550	\$248,493
C-1.2	Savings and Investments	1040	\$48,118	\$48,118	\$50,450	\$50,450
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
C-1.6	Total Estimated Cash and Investments on Hand		\$1,380,695	\$1,380,695	\$1,425,000	\$1,398,943

C-2	General Fund Reductions:	2010				
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
C-2.3	Total Deductions (a+b)		\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
C-2.4	Estimated Non-Restricted Funds Available		\$280,695	\$280,695	\$325,000	\$298,943

	DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$850,000	\$1,100,000	\$1,100,000
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$850,000	\$1,100,000	\$1,100,000
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 6/16/2022				
C-4.3	Amount to be added to the reserve	\$250,000			
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 6/15/2023				
C-4.5	SUB-TOTAL	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
C-4.6	Identify the amount and project to be spent				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000

	DOA Chart of Accounts	
BOND FUNDS	1060	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$0	\$0	\$0