

Final Budget

Laramie County Conservation District	
Budget Hearing Information	
1923 Whitney Road	Location: 1923 Whitney Road
Cheyenne WY 82007	Date: 6/13/2023
307-772-2600	Time: 5:45 p.m.
Laramie	Budget Prepared by: MR. SHAUN KIRKWOOD

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

The Laramie County Conservation District will continue to be accountable with public funds to ensure that all LCCD programs are carried out in a fiscally responsible manner, with tax base monies.

This past year, the LCCD Board of Supervisors authorized expenditure of the building reserve account for the construction/completion of a LCCD headquarters/office. Construction of the new LCCD headquarters was completed in September 2022. Building reserve account was zeroed out. The LCCD Board of Supervisors will assign \$650,000.00 to a Cash Reserve Account and have adopted an Emergency Fund Account allocating \$100,000.00 in that account. The Emergency Fund Account will be established for emergency expenses related to the LCCD Headquarters. Funds for this account will be set at \$100,000.00 for fiscal year 2023-24. These accounts will be reviewed annually at the LCCD budget hearing in June. The LCCD Manager shall have authorization to reassign amounts from the Cash Reserve, Depreciation Reserve and Emergency Fund Accounts with board approval at any scheduled meeting.

S-B RESERVE DESCRIPTION

The LCCD maintains three reserve accounts. The LCCD Board of Supervisors has set the Depreciation Reserve Account at \$200,000.00 last year. The LCCD Board of Supervisors has set the Cash Reserve Account at 650,000.00 for the fiscal year 2023/24. Creation of an Emergency Fund Account was adopted and set the cap for this account at \$100,000.00 fiscal year 2023-24.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Ann Sanchez	12/31/26	<input checked="" type="checkbox"/> Yes
Jay Berry	12/31/26	
Tom Farrell	12/31/24	
Casey Epler	12/31/24	
Kevin Wells	12/31/24	

If Yes, enter

Address of office: 1923 Whitney Road

City, State, Zip: Cheyenne WY 82007

Phone Number: 307-772-2600

Hours Open: 7:30 a.m. to 4:00 p.m.

Where are the minutes of your board meeting available for public review?
 LCCD HQ/1923 Whitney Road, Cheyenne WY 82007 and www.lccdnet.org

How and where are the notices of meeting posted for the public?
 Meetings posted @ lccdnet.org and budget hearings are posted @ lccdnet.org and local press, Tribune Eagle and Pine Bluffs Post

Where are the public meetings held?
 1923 Whitney Road Cheyenne WY 82007

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$3,617,380	\$2,636,976	\$3,554,243	\$3,617,578
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$200,342	\$0	\$150,000	\$150,000
S-4	Total General Fund and Forecasted Revenues Available	\$4,083,285	\$4,604,151	\$3,704,244	\$3,774,244
S-5	<i>Amount requested from County Commissioners</i>	\$1,098,021	\$1,152,922	\$1,286,615	\$1,286,615
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$300,001	\$306,666

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$194,478	\$191,294	\$188,577	\$188,577
S-8	Tax levy (From the County Treasurer)	\$1,098,021	\$1,152,922	\$1,286,615	\$1,286,615
S-9	Government Support	\$16,867	\$20,765	\$24,282	\$24,282
S-10	Grants	\$667,247	\$1,155,490	\$1,586,424	\$1,586,424
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$39,838	\$16,846	\$18,346	\$18,346
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$2,016,451	\$2,537,317	\$3,104,244	\$3,104,244
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FY 7/1/23-6/30/24

Laramie County Conservation District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$16,100	\$124,000	\$98,000	\$98,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$288,324	\$282,380	\$303,251	\$305,761
S-18	Operations	\$3,075,155	\$1,970,758	\$2,874,652	\$2,935,478
S-19	Indirect Costs	\$237,801	\$259,838	\$278,339	\$278,339
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$3,617,380	\$2,636,976	\$3,554,243	\$3,617,578

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	\$2,066,834	\$2,066,834	\$600,000	\$670,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	\$0
S-24	a. Sinking and Debt Service Funds				
S-25	b. Reserves	\$599,658	\$800,000	\$800,000	\$800,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$599,658	\$800,000	\$800,000	\$800,000
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$200,342	\$0	\$150,000	\$150,000
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$200,342	\$0	\$150,000	\$150,000
S-31	Subtotal	\$800,000	\$800,000	\$950,000	\$950,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$800,000	\$800,000	\$950,000	\$950,000

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 1923 Whitney Road
Cheyenne WY 82007

PREPARED BY: MR. SHAUN KIRKWOOD

DISTRICT PHONE: 307-772-2600

Final Budget

Laramie County Conservation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024 _____

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	\$1,098,021	\$1,152,922	\$1,286,615	\$1,286,615
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	\$6,867	\$10,765	\$14,282	\$14,282
R-2.2 Additional County Aid (non-treasurer)	4237	\$10,000	\$10,000	\$10,000	\$10,000
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$16,867	\$20,765	\$24,282	\$24,282
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300	\$194,478	\$191,294	\$188,577	\$188,577
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$194,478	\$191,294	\$188,577	\$188,577
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201	\$21,541	\$0		
R-4.3 Grants from State Agencies	4211	\$645,706	\$1,155,490	\$1,586,424	\$1,586,424
R-4.4 Total Grants		\$667,247	\$1,155,490	\$1,586,424	\$1,586,424
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$9,200	\$3,000	\$5,000	\$5,000
R-5.2 Other: Specify <u>miscellaneous/other grant</u>	4500	\$30,638	\$13,846	\$13,346	\$13,346
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$39,838	\$16,846	\$18,346	\$18,346
R-5.5 Total Forecasted Revenue		\$918,430	\$1,384,395	\$1,817,629	\$1,817,629
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

Laramie County Conservation District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

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	\$14,000	\$87,000	\$84,000	\$84,000
E-1.3 Office Equipment	6211	\$1,000	\$35,000	\$11,000	\$11,000
E-1.4 Other (Specify)					
E-1.5 software/updates	6200	\$1,100	\$2,000	\$3,000	\$3,000
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$16,100	\$124,000	\$98,000	\$98,000

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	\$65,511	\$75,857	\$83,348	\$83,986
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Financial Coordinator	7005	\$50,379	\$55,515	\$57,803	\$59,675
E-2.6 _____	7005				
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	7011	\$1,000	\$1,000	\$1,200	\$1,200
E-3.2 Mileage	7012	\$800	\$1,000	\$1,200	\$1,200
E-3.3 Other (Specify)					
E-3.4 Board of Supervisors Expenses	7013	\$2,284	\$21,800	\$17,700	\$17,700
E-3.5 Dues-WACD, NACD, LCGISC, ISA, SRM	7013	\$19,575	\$26,275	\$43,275	\$43,275
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$123,500	\$56,480	\$60,020	\$60,020
E-4.2 Accounting/Auditing	7022	\$13,950	\$14,400	\$18,000	\$18,000
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	\$2,200	\$2,500	\$4,000	\$4,000
E-5.2 Office equipment, rent & repair	7032	\$4,300	\$5,200	\$5,800	\$5,800
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 postage	7035	\$4,825	\$22,353	\$1,400	\$1,400
E-5.7 registration, internet, email	7035			\$9,505	\$9,505
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$288,324	\$282,380	\$303,251	\$305,761

Final Budget

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	\$277,114	\$316,767	\$420,216	\$420,860
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	7212	\$12,800	\$11,300	\$11,900	\$11,900
E-8.4	_____	7212				
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	maintenance and repairs	7220	\$20,500	\$13,200	\$14,400	\$14,400
E-9.2	program supplies	7220	\$9,000	\$10,900	\$15,900	\$15,900
E-9.3	_____	7220				
E-9.4	_____	7220				
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Public Outreach program	7230	\$18,000	\$30,600	\$55,800	\$55,800
E-10.2	Water program	7230	\$6,867	\$819,242	\$1,237,968	\$1,237,968
E-10.3	Wildlife/Range program	7230	\$252,810	\$577,920	\$577,920	\$577,920
E-10.4	Seedling Tree program	7230	\$144,794	\$331,391	\$101,311	\$156,311
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	Living Snow Fence contractual	7400		\$38,658	\$13,523	\$13,523
E-11.2	Living Snow Fence program	7400			\$15,606	\$15,606
E-11.3	_____	7400				
E-11.4	_____	7400				
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	special projects	7450	\$28,450	\$48,450	\$125,450	\$125,450
E-12.2	building expenses	7450	\$2,557,630	\$97,440	\$284,658	\$289,839
E-12.3	_____	7450				
E-12.4	_____	7450				
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$3,075,155	\$1,970,758	\$2,874,652	\$2,935,478

Final Budget

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	\$3,282	\$2,871	\$2,747	\$2,747
E-14.2	Buildings and vehicles	\$20,000	\$20,000	\$30,000	\$30,000
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	Treasurer bond		\$700	\$700	\$700
E-14.6	liability deductible		\$500	\$500	\$500
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$25,224	\$28,037	\$29,536	\$29,536
E-15.2	Workers Compensation	\$7,781	\$8,759	\$9,073	\$9,073
E-15.3	Unemployment Taxes	\$2,199	\$1,055	\$1,055	\$1,055
E-15.4	Retirement	\$60,721	\$68,241	\$71,889	\$71,889
E-15.5	Health Insurance	\$118,594	\$129,675	\$132,839	\$132,839
E-15.6	Other (Specify)				
E-15.7					
E-15.8					
E-15.9					
E-17	TOTAL INDIRECT COSTS	\$237,801	\$259,838	\$278,339	\$278,339

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				
D-1.2	Interest				
D-1.3	Fees				
D-2	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

Final Budget

Laramie 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	\$1,160,739	\$1,160,739	\$600,000	\$670,000
C-1.2	Savings and Investments	1040	\$906,095	\$906,095		
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$800,000	\$800,000	\$950,000	\$950,000
C-1.6	Total Estimated Cash and Investments on Hand		\$2,866,834	\$2,866,834	\$1,550,000	\$1,620,000

C-2	General Fund Reductions:	2010				
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$800,000	\$800,000	\$950,000	\$950,000
C-2.3	Total Deductions (a+b)		\$800,000	\$800,000	\$950,000	\$950,000
C-2.4	Estimated Non-Restricted Funds Available		\$2,066,834	\$2,066,834	\$600,000	\$670,000

	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)		\$800,000	\$800,000	\$800,000
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$599,658	\$800,000	\$800,000	\$800,000
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 7/12/2022				
C-4.3	Amount to be added to the reserve	\$200,342		\$150,000	\$150,000
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 6/13/2023				
C-4.5	SUB-TOTAL	\$800,000	\$800,000	\$950,000	\$950,000
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	\$800,000	\$800,000	\$950,000	\$950,000

	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