

## Proposed Budget

Laramie County Conservation District	
Budget Hearing Information	
1923 Whitney Road	Location: 1923 Whitney Road
Cheyenne WY 82007	Date: 5/9/2023
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 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. 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 two 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.

**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"/> <b>Yes</b>
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 4:30 p.m.

Where are the minutes of your board meeting available for public review?  
 LCCD HQ/1923 Whitney Road 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

## PROPOSED BUDGET SUMMARY

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

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$194,478	\$191,294	\$188,577	\$188,577
S-8	<b>Tax levy (From the County Treasurer)</b>	\$1,098,021	\$1,152,922	\$1,286,615	\$1,286,615
S-9	<b>Government Support</b>	\$16,867	\$20,765	\$24,282	\$24,282
S-10	<b>Grants</b>	\$667,247	\$1,155,490	\$1,586,424	\$1,586,424
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$39,838	\$16,846	\$18,346	\$18,346
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$2,016,451	\$2,537,317	\$3,104,244	\$3,104,244

FY 7/1/23-6/30/24 Laramie County Conservation District

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

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$2,066,834	\$2,066,834	\$600,000	\$600,000
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$599,658	\$800,000	\$800,000	\$800,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$599,658	\$800,000	\$800,000	\$800,000
S-27	<b>Amount to be added</b>				
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
	<b>Total to be added (a+b+c)</b>	\$200,342	\$0	\$150,000	\$150,000
S-31	<b>Subtotal</b>	\$800,000	\$800,000	\$950,000	\$950,000
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$800,000	\$800,000	\$950,000	\$950,000

*End of Summary*

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

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

**DISTRICT ADDRESS:** 1923 Whitney Road  
Cheyenne WY 82007

**PREPARED BY:** Mr. Shaun Kirkwood

**DISTRICT PHONE:** 307-772-2600

# Proposed 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	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
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	Pending Approval
<b>R-2 Revenues from Other Governments</b>					
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
<b>R-3 Operating Revenues</b>					
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
<b>R-4 Grants</b>					
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
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$9,200	\$3,000	\$5,000	\$5,000
R-5.2 Other: Specify <u>miscellaneous and other</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
<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 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

# Proposed 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	Pending Approval
<b>E-1 Capital Outlay</b>					
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 <b>TOTAL CAPITAL OUTLAY</b>		\$16,100	\$124,000	\$98,000	\$98,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>E-2 Personnel Services</b>					
E-2.1 Administrator	7002	\$65,511	\$75,857	\$83,348	\$83,348
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	\$57,803
E-2.6 _____	7005				
E-2.7 _____					
<b>E-3 Board Expenses</b>					
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 _____					
<b>E-4 Contractual Services</b>					
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 _____					
<b>E-5 Other Administrative Expenses</b>					
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 _____					
<b>E-6 TOTAL ADMINISTRATION</b>		\$288,324	\$282,380	\$303,251	\$303,251

# Proposed Budget

OPERATIONS BUDGET
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	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	7202	\$277,114	\$316,767	\$420,216
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	fuel	7212	\$12,800	\$11,300	\$11,900
E-8.4	_____	7212			
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	maintenance and repairs	7220	\$20,500	\$13,200	\$14,400
E-9.2	program supplies	7220	\$9,000	\$10,900	\$15,900
E-9.3	_____	7220			
E-9.4	_____	7220			
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Public Outreach program	7230	\$18,000	\$30,600	\$55,800
E-10.2	Water program	7230	\$6,867	\$819,242	\$1,237,968
E-10.3	Wildlife/Range program	7230	\$252,810	\$577,920	\$577,920
E-10.4	Seedling Tree program	7230	\$144,794	\$331,391	\$101,311
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Living Snow Fence contractual	7400		\$38,658	\$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	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	special projects	7450	\$28,450	\$48,450	\$125,450
E-12.2	building expenses	7450	\$2,557,630	\$97,440	\$284,658
E-12.3	_____	7450			
E-12.4	_____	7450			
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$3,075,155	\$1,970,758	\$2,874,652

# Proposed Budget

Laramie County Conservation District

FYE 6/30/2024

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>E-14 Insurance</b>					
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					
<b>E-15 Indirect payroll costs:</b>					
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					
<b>E-17 TOTAL INDIRECT COSTS</b>		<b>\$237,801</b>	<b>\$259,838</b>	<b>\$278,339</b>	<b>\$278,339</b>

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>D-1 Debt Service</b>					
D-1.1	Principal				
D-1.2	Interest				
D-1.3	Fees				
<b>D-2 TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Proposed Budget

Laramie County Conservation District  
**NAME OF DISTRICT/BOARD**

FYE 6/30/2024

<b>GENERAL FUNDS</b>				
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		End of Year	Beginning	Beginning	
C-1	Balances at Beginning of Fiscal Year	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-1.1	General Fund Checking	\$1,160,739	\$1,160,739	\$600,000	\$600,000
C-1.2	Savings and Investments	\$906,095	\$906,095		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$800,000	\$800,000	\$950,000	\$950,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$2,866,834</b>	<b>\$2,866,834</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>

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	<b>Total Deductions (a+b)</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$950,000</b>	<b>\$950,000</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$2,066,834</b>	<b>\$2,066,834</b>	<b>\$600,000</b>	<b>\$600,000</b>

	<b>DOA Chart of Accounts</b>			
<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>1070</b>			

C-3		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

<b>RESERVES</b>	<b>1090</b>			
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C-4		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$599,658	\$800,000	\$800,000	\$800,000
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve	\$200,342		\$150,000	\$150,000
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$950,000</b>	<b>\$950,000</b>
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	Date of Reserve Approval in Minutes: _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	Balance to be retained	\$800,000	\$800,000	\$950,000	\$950,000

<b>BOND FUNDS</b>	<b>1060</b>			
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C-5		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>