

# Final Budget

Natrona County Conservation District	
Budget Hearing Information	
5880 Enterprise Drive, Suite 100	Location: 5880 Enterprise Drive, Suite 100, Casper
Casper, WY 82609	Date: 7/19/2023
307-261-5436, Ext. 4	Time: 6:00 p.m.
Natrona County	Budget Prepared by: Lisa Ogden, District Manager

S-A	BUDGET MESSAGE	WS 16-12-403 (c)
<p>The Natrona County Conservation District submits this budget in compliance with the Uniform Municipal Procedures Act. The budget has been reviewed by the Board and represents the best estimate of revenues and expenditures for the upcoming year. The Board believes these figures to be appropriate and necessary for an effective natural resource conservation program for Natrona County. There have been no changes in the financial management policies of the District, nor are there any anticipated. All expenditures are approved by no less than three Supervisors. The majority of funding comes from reimbursible grants; actual amounts will fluctuate depending upon the specific number and types of projects completed. The Selenium Funds have been carried over and are expected to be spent this fiscal year and next.</p>		
S-B	RESERVE DESCRIPTION	
<p>End of FY2023 - Capital Reserves - \$30,000                      Emergency Reserves - \$60,000                      Restricted Reserves (Pre-Paid Selenium Project Funding) - \$299,199</p>		

Names of Board Members	Date of End of Term
Dennis Scott - Chairman	11/1/24
Ric Herman - Vice-Chairman	11/1/24
Tammy Cobb - Treasurer	11/1/26
Andy Anderson - Supervisor	11/1/26
Scott Smith - Supervisor	11/1/24

	Does the district have regular office hours exceeding 20 hours per week?
If Yes, enter	<input checked="" type="checkbox"/> Yes
Address of office:	5880 Enterprise Drive, Suite 100
City, State, Zip:	Casper, WY 82609
Phone Number:	307-261-5436, Ext. 4
Hours Open:	8:30 a.m. - 3:30 p.m.

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

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How and where are the notices of meeting posted for the public?  
 Website, Office Door

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Where are the public meetings held?  
 District Office Conference Room

## FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$175,125	\$176,903	\$763,424	\$710,524
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$65,000	-\$299,199	-\$299,199
S-4	Total General Fund and Forecasted Revenues Available	\$325,653	\$247,225	\$967,471	\$476,465
S-5	Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$503,246	\$65,140

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$15,833	\$16,976	\$12,000	\$12,000
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$93,375	\$88,824	\$92,825	\$92,825
S-10	Grants	\$86,498	\$75,865	\$358,400	\$300,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$50,091	\$50,705	\$1,000	\$1,500
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$245,797	\$232,369	\$464,225	\$406,325
FY 7/1/23-6/30/24 Natrona County Conservation District					

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 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	\$62,381	\$70,176	\$88,100	\$88,074
S-18	Operations	\$100,391	\$93,059	\$355,370	\$307,320
S-19	Indirect Costs	\$12,353	\$13,668	\$20,755	\$15,931
S-20R	Expenditures paid by Reserves	\$0	\$0	\$299,199	\$299,199
S-20	Total Expenditures	\$175,125	\$176,903	\$763,424	\$710,524

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	\$79,856	\$14,856	\$503,246	\$70,140

**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	\$324,199	\$324,199	\$389,199	\$389,199
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$324,199	\$324,199	\$389,199	\$389,199
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$65,000	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$0	\$65,000	\$0	\$0
S-31	Subtotal	\$324,199	\$389,199	\$389,199	\$389,199
S-32	Less Total to be spent	\$0	\$0	\$299,199	\$299,199
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$324,199	\$389,199	\$90,000	\$90,000

*End of Summary*

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

Date adopted by Special District 7/19/2023

DISTRICT ADDRESS: 5880 Enterprise Drive, Suite 100  
Casper, WY 82609

PREPARED BY: Lisa Ogden, District Manager

DISTRICT PHONE: 307-261-5436, Ext. 4



# Final Budget

Natrona 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	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support (see note on the right)				
	<b>4001</b>				
	<b>4005</b>				

## FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$13,375	\$8,824	\$12,825	\$12,825
R-2.2	Additional County Aid (non-treasurer)	\$40,000	\$40,000	\$40,000	\$40,000
R-2.3	City (or Town) Aid	\$40,000	\$40,000	\$40,000	\$40,000
R-2.4	Other (Specify)				
R-2.5	<b>Total Government Support</b>	\$93,375	\$88,824	\$92,825	\$92,825
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$15,833	\$16,976	\$12,000	\$12,000
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$15,833	\$16,976	\$12,000	\$12,000
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$86,498	\$75,865	\$208,400	\$200,000
R-4.3	Grants from State Agencies			\$150,000	\$100,000
R-4.4	<b>Total Grants</b>	\$86,498	\$75,865	\$358,400	\$300,000
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$91	\$705	\$1,000	\$1,500
R-5.2	Other: Specify <u>Selenium Funds</u>	\$50,000	\$50,000		
R-5.3	Other: Additional _____				
R-5.4	<b>Total Miscellaneous</b>	\$50,091	\$50,705	\$1,000	\$1,500
R-5.5	<b>Total Forecasted Revenue</b>	\$245,797	\$232,369	\$464,225	\$406,325
R-6	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

Natrona 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
<b>E-1</b>	<b>Capital Outlay</b>				
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	<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0	\$0	\$0

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	7002	\$44,000	\$49,500	\$50,000
E-2.2	Secretary	7003			
E-2.3	Clerical	7004		\$2,000	\$2,000
E-2.4	Other (Specify)				
E-2.5	Grant Administration	7005	\$13,746	\$15,510	\$19,974
E-2.6	_____	7005			
E-2.7	_____				
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	7011	\$2,036	\$3,170	\$3,500
E-3.2	Mileage	7012			
E-3.3	Other (Specify)				
E-3.4	_____	7013			
E-3.5	_____	7013			
E-3.6	_____				
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	7021			
E-4.2	Accounting/Auditing	7022	\$1,206	\$1,079	\$10,000
E-4.3	Other (Specify)				
E-4.4	_____	7023			
E-4.5	_____	7023			
E-4.6	_____				
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	7031	\$540	\$817	\$800
E-5.2	Office equipment, rent & repair	7032	\$853	\$100	\$800
E-5.3	Education	7033			
E-5.4	Registrations	7034			
E-5.5	Other (Specify)				
E-5.6	_____	7035			
E-5.7	_____	7035			
E-5.8	_____				
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	\$62,381	\$70,176	\$88,100	\$88,074

# Final Budget

Natrona County Conservation District

FYE 6/30/2024

## OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval	
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations	7202				
E-7.2	Service Contracts	7203				
E-7.3	Other (Specify)					
E-7.4	Education/Travel/Convention	7204	\$1,755	\$1,544	\$3,735	\$2,000
E-7.5		7204				
E-7.6						
<b>E-8</b>	<b>Travel</b>					
E-8.1	Mileage	7211		\$500	\$500	
E-8.2	Other (Specify)					
E-8.3		7212				
E-8.4		7212				
E-8.5						
<b>E-9</b>	<b>Operating supplies (List)</b>					
E-9.1	Auto Repairs & Maintenance	7220	\$66	\$567	\$1,000	\$1,000
E-9.2	Gas & Oil	7220	\$804	\$758	\$1,000	\$1,000
E-9.3	Retail & Sales Costs	7220	\$16,951	\$15,171	\$12,000	\$12,000
E-9.4	Lab Fund Expenditures	7220	\$415	\$0	\$4,000	\$4,000
E-9.5						
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	Educational Materials	7230	\$150	\$240	\$250	\$250
E-10.2	Educational Contributions	7230	\$800	\$800	\$800	\$800
E-10.3	Other Special Projects	7230	\$0		\$600	\$4,385
E-10.4		7230				
E-10.5						
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	Best Management Practices	7400	\$64,956	\$56,553	\$261,600	\$151,000
E-11.2	Professional Consulting	7400	\$6,050	\$8,850	\$50,000	\$116,000
E-11.3	Water Quality Program	7400	\$2,498	\$2,893	\$13,500	\$8,000
E-11.4		7400				
E-11.5						
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	Advertising	7450	\$714	\$548	\$1,250	\$1,250
E-12.2	Professional Dues	7450	\$5,232	\$5,135	\$5,135	\$5,135
E-12.3		7450				
E-12.4		7450				
E-12.5						
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$100,391	\$93,059	\$355,370	\$307,320

# Final Budget

Natrona 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
<b>E-14 Insurance</b>					
E-14.1 Liability	7502	\$500	\$500	\$500	\$500
E-14.2 Buildings and vehicles	7503	\$481	\$534	\$550	\$550
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Bonding	7505	\$350	\$350	\$350	\$350
E-14.6	7505				
E-14.7					
<b>E-15 Indirect payroll costs:</b>					
E-15.1 FICA (Social Security) taxes	7511	\$3,580	\$4,031	\$7,100	\$4,915
E-15.2 Workers Compensation	7512	\$1,034	\$1,163	\$2,200	\$1,425
E-15.3 Unemployment Taxes	7513	\$133	\$0	\$150	\$269
E-15.4 Retirement	7514	\$5,405	\$6,091	\$8,500	\$6,706
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 Life Insurance	7516	\$32	\$56	\$55	\$55
E-15.8 Medicare	7516	\$838	\$943	\$1,350	\$1,161
E-15.9					
<b>E-17 TOTAL INDIRECT COSTS</b>		<b>\$12,353</b>	<b>\$13,668</b>	<b>\$20,755</b>	<b>\$15,931</b>

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Final Budget

Natrona 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	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	1010 \$48,235	\$48,235	\$96,000	\$51,331
C-1.2	Savings and Investments	1040 \$31,612	\$31,612	\$406,970	\$18,117
C-1.3	General Fund CD Balance	1050	\$0		
C-1.4	All Other Funds	1020 \$9	\$9	\$276	\$692
C-1.5	Reserves (From Below)	\$324,199	\$324,199	\$90,000	\$90,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$404,055	\$404,055	\$593,246	\$180,140

		2010			
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$324,199	\$389,199	\$90,000	\$90,000
C-2.3	<b>Total Deductions (a+b)</b>	\$324,199	\$389,199	\$90,000	\$90,000
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	\$79,856	\$14,856	\$503,246	\$70,140

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

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

<b>RESERVES</b>		1090
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		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$324,199	\$324,199	\$389,199	\$389,199
C-4.2	Date of Reserve Approval in Minutes: 7/19/2023				
C-4.3	Amount to be added to the reserve		\$65,000		
C-4.4	Date of Reserve Approval in Minutes: 7/19/2023				
C-4.5	<b>SUB-TOTAL</b>	\$324,199	\$389,199	\$389,199	\$389,199
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Selenium Funds			\$299,199	\$299,199
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes: 7/19/2023				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$299,199	\$299,199
C-4.12	Balance to be retained	\$324,199	\$389,199	\$90,000	\$90,000

<b>BOND FUNDS</b>		1060
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		2021-2022 Actual	2022-2023 Estimated	2023-2024 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	<b>SUB-TOTAL</b>	\$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	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$299,199	\$299,199