

Proposed 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	W.S. 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
End of FY2023 - Capital Reserves - \$30,000 Emergency Reserves - \$60,000 Restricted Reserves (Pre-Paid Selenium Project Funding) - \$299,199	

S-C			Does the district have regular office hours exceeding 20 hours per week? Yes
	Names of Board Members Date of End of Term		If Yes, enter 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

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

Where are the public meetings held?
 District Office Conference Room

PROPOSED BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$175,125	\$179,273	\$763,424	\$763,424
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$15,000	\$50,000	-\$299,199	-\$299,199
S-4	Total General Fund and Forecasted Revenues Available	\$649,852	\$585,089	\$967,471	\$967,471
S-5	Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	Operating Revenues	\$15,833	\$15,987	\$12,000	\$12,000
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$143,375	\$88,824	\$92,825	\$92,825
S-10	Grants	\$86,498	\$75,865	\$358,400	\$358,400
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$91	\$50,358	\$1,000	\$1,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$245,797	\$231,034	\$464,225	\$464,225

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

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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	\$68,997	\$88,100	\$88,100
S-18	Operations	\$100,391	\$96,841	\$355,370	\$355,370
S-19	Indirect Costs	\$12,353	\$13,435	\$20,755	\$20,755
S-20R	Expenditures paid by Reserves	\$0	\$0	\$299,199	\$299,199
S-20	Total Expenditures	\$175,125	\$179,273	\$763,424	\$763,424

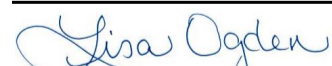
DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$404,055	\$354,055	\$503,246	\$503,246

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	\$339,199	\$389,199	\$389,199
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$324,199	\$339,199	\$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	\$15,000	\$50,000	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$15,000	\$50,000	\$0	\$0
S-31	Subtotal	\$339,199	\$389,199	\$389,199	\$389,199
S-32	Less Total to be spent	\$0	\$0	\$299,199	\$299,199
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$339,199	\$389,199	\$90,000	\$90,000

End of Summary


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

Date adopted by Special District 5/24/2023

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

PREPARED BY: Lisa Ogden, District Manager

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

Proposed 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	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001				
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
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211	\$13,375	\$8,824	\$12,825	\$12,825
R-2.2 Additional County Aid (non-treasurer)	4237	\$90,000	\$40,000	\$40,000	\$40,000
R-2.3 City (or Town) Aid	4237	\$40,000	\$40,000	\$40,000	\$40,000
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$143,375	\$88,824	\$92,825	\$92,825
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300	\$15,833	\$15,987	\$12,000	\$12,000
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$15,833	\$15,987	\$12,000	\$12,000
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201	\$86,498	\$75,865	\$208,400	\$208,400
R-4.3 Grants from State Agencies	4211			\$150,000	\$150,000
R-4.4 Total Grants		\$86,498	\$75,865	\$358,400	\$358,400
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$91	\$358	\$1,000	\$1,000
R-5.2 Other: Specify <u>Selenium Funds</u>	4500		\$50,000		
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$91	\$50,358	\$1,000	\$1,000
R-5.5 Total Forecasted Revenue		\$245,797	\$231,034	\$464,225	\$464,225
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

Proposed Budget

Natrona 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
E-1 Capital Outlay					
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 TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$44,000	\$50,000	\$50,000	\$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 Management	7005	\$13,746	\$14,000	\$21,000	\$21,000
E-2.6 _____	7005				
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	7011	\$2,036	\$3,000	\$3,500	\$3,500
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 _____	7013				
E-3.5 _____	7013				
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021				
E-4.2 Accounting/Auditing	7022	\$1,206	\$1,080	\$10,000	\$10,000
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	\$540	\$817	\$800	\$800
E-5.2 Office equipment, rent & repair	7032	\$853	\$100	\$800	\$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 _____					
E-6 TOTAL ADMINISTRATION		\$62,381	\$68,997	\$88,100	\$88,100

Proposed Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-7 Personnel Services					
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	\$851	\$3,735	\$3,735
E-7.5	7204				
E-7.6					
E-8 Travel					
E-8.1 Mileage	7211			\$500	\$500
E-8.2 Other (Specify)					
E-8.3	7212				
E-8.4	7212				
E-8.5					
E-9 Operating supplies (List)					
E-9.1 Auto Repairs & Maintenance	7220	\$66	\$800	\$1,000	\$1,000
E-9.2 Gas & Oil	7220	\$804	\$800	\$1,000	\$1,000
E-9.3 Retail & Sales Costs	7220	\$16,951	\$14,500	\$12,000	\$12,000
E-9.4 Lab Fund Expenditures	7220	\$415		\$4,000	\$4,000
E-9.5					
E-10 Program Services (List)					
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	\$600
E-10.4 IWM Education	7230				
E-10.5					
E-11 Contractual Arrangements (List)					
E-11.1 Best Management Practices	7400	\$64,956	\$60,000	\$261,600	\$261,600
E-11.2 Professional Consulting	7400	\$6,050	\$10,000	\$50,000	\$50,000
E-11.3 Water Quality Program	7400	\$2,498	\$3,100	\$13,500	\$13,500
E-11.4	7400				
E-11.5					
E-12 Other operations (Specify)					
E-12.1 Advertising	7450	\$714	\$550	\$1,250	\$1,250
E-12.2 Professional Dues	7450	\$5,232	\$5,200	\$5,135	\$5,135
E-12.3	7450				
E-12.4	7450				
E-12.5					
E-13 TOTAL OPERATIONS		\$100,391	\$96,841	\$355,370	\$355,370

Proposed Budget

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	\$500	\$500	\$500	\$500
E-14.2	Buildings and vehicles	\$481	\$534	\$550	\$550
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	Crime Bond	\$350	\$350	\$350	\$350
E-14.6					
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$3,580	\$4,000	\$7,100	\$7,100
E-15.2	Workers Compensation	\$1,034	\$1,400	\$2,200	\$2,200
E-15.3	Unemployment Taxes	\$133		\$150	\$150
E-15.4	Retirement	\$5,405	\$5,700	\$8,500	\$8,500
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7	Life Insurance	\$32	\$51	\$55	\$55
E-15.8	Medicare	\$838	\$900	\$1,350	\$1,350
E-15.9					
E-17	TOTAL INDIRECT COSTS	\$12,353	\$13,435	\$20,755	\$20,755

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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

Proposed 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	Pending Approval
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts			
C-1.1	General Fund Checking	1010	\$297,434	\$297,434	\$96,000
C-1.2	Savings and Investments	1040	\$106,612	\$106,612	\$406,970
C-1.3	General Fund CD Balance	1050		\$0	
C-1.4	All Other Funds	1020	\$9	\$9	\$276
C-1.5	Reserves (From Below)		\$339,199	\$339,199	\$90,000
C-1.6	Total Estimated Cash and Investments on Hand		\$743,254	\$743,254	\$593,246

C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$339,199	\$389,199	\$90,000
C-2.3	Total Deductions (a+b)		\$339,199	\$389,199	\$90,000
C-2.4	Estimated Non-Restricted Funds Available		\$404,055	\$354,055	\$503,246

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

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	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. Selenium Funds				
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	1090
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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)	\$324,199	\$339,199	\$389,199	\$389,199
C-4.2	Date of Reserve Approval in Minutes: 5/24/2023				
C-4.3	Amount to be added to the reserve	\$15,000	\$50,000		
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$339,199	\$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: 5/24/2023				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$299,199	\$299,199
C-4.12	Balance to be retained	\$339,199	\$389,199	\$90,000	\$90,000

BOND FUNDS	1060
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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	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	\$0	\$299,199	\$299,199