

## Amended Budget

Laramie County Conservation District	
Budget Hearing Information	
11221 U S Highway 30	<b>Location:</b> 11221 U S Highway 30
Cheyenne WY 82009	<b>Date:</b> Cheyenne WY 82009
307-772-2600	<b>Time:</b> 1:42 p.m.
Laramie County	<b>Budget Prepared by:</b> Shaun Kirkwood

Date of Amended Budget Approval: 04/12/22

<b>S-A</b>	<b>BUDGET MESSAGE</b>	<small>W.S. 16-4-104(d)</small>
<p>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.</p> <p>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 headquarters has begun and is slated to be completed in February 2022. Building reserve account will be zeroed out at that point. The LCCD Board of Supervisors will assign \$420,778.74 to a Cash Reserve Account and \$200,000.00 to a Depreciation Reserve Account. These accounts will be reviewed annually at the LCCD budget hearing in July. The District Manager shall have authorization to reassign amounts from the Cash Reserve and Depreciation Reserve Accounts with board approval at any scheduled meeting.</p>		

<b>S-B</b>	<b>RESERVE DESCRIPTION</b>
<p>The LCCD maintains two reserve accounts. The LCCD Board of Supervisors has set the Depreciation Reserve Account at \$200,000.00 this year. The LCCD Board of Supervisors has set the Cash Reserve Account at \$420,778.74 for the fiscal year 2020/21.</p>	

<b>S-C</b>	
Names of Board Members	Date of End of Term
Tom Farrell	12/31/24
Kevin Wells	12/31/24
Casey Epler	12/31/24
Jay Berry	12/31/22
Ann Sanchez	12/31/22

Does the district have regular office hours exceeding 20 hours per week?  Yes

**If Yes, enter**

Address of office: 11221 U S Highway 30

City, State, Zip: Cheyenne WY 82009

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 office and www.lccdnet.org

How and where are the notices of meeting posted for the public?  
 Meetings are held the 3rd Thursday of each month and are posted on the LCCD website @ www.lccdnet.org

Where are the public meetings held?  
 11221 U S Highway 30, Cheyenne WY 82009

## AMENDED BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-1	<b>Total Budgeted Expenditures</b>	\$1,202,827	\$4,453,609	\$4,289,937	\$4,289,937	\$4,425,739
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$20,000	\$259,200	\$0	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$3,707,098	\$4,760,018	\$4,371,514	\$4,371,514	\$4,516,453
S-5	<i>Amount requested from County Commissioners</i>	\$1,188,254	\$1,045,735	\$1,098,021	\$1,098,021	\$1,098,021
S-6	<b>Additional Funding Needed :</b>			\$0	\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-7	<b>Operating Revenues</b>	\$174,216	\$133,894	\$194,478	\$194,478	\$194,478
S-8	<b>Tax levy (From the County Treasurer)</b>	\$1,188,254	\$1,045,735	\$1,098,021	\$1,098,021	\$1,098,021
S-9	<b>Government Support</b>	\$86,726	\$384,612	\$33,072	\$33,072	\$64,022
S-10	<b>Grants</b>	\$169,838	\$1,058,998	\$913,163	\$913,163	\$975,788
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$21,230	\$22,200	\$18,200	\$18,200	\$69,566
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$1,640,265	\$2,645,439	\$2,256,935	\$2,256,935	\$2,401,874
FY 7/1/22-6/30/23		Laramie County Conservation District				

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-15	<b>Capital Outlay</b>	\$13,235	\$5,327	\$16,000	\$16,000	\$16,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$223,293	\$272,018	\$288,950	\$288,950	\$279,260
S-18	<b>Operations</b>	\$736,019	\$3,938,841	\$3,745,008	\$3,745,008	\$3,910,319
S-19	<b>Indirect Costs</b>	\$230,280	\$237,423	\$239,979	\$239,979	\$220,161
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$1,202,827	\$4,453,609	\$4,289,937	\$4,289,937	\$4,425,739

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-22	<b>TOTAL GENERAL FUNDS</b>	\$2,066,834	\$2,114,579	\$2,114,579	\$2,114,579	\$2,114,579
<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	\$0
S-25	b. Reserves	\$287,854	\$200,800	\$460,000	\$460,000	\$460,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$287,854	\$200,800	\$460,000	\$460,000	\$460,000
S-27	<b>Amount to be added</b>					
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$20,000	\$259,200	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$20,000	\$259,200	\$0	\$0	\$0
S-31	<b>Subtotal</b>	\$307,854	\$460,000	\$460,000	\$460,000	\$460,000
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$307,854	\$460,000	\$460,000	\$460,000	\$460,000

*End of Summary*

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

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

**DISTRICT ADDRESS:** 11221 U S Highway 30  
Cheyenne WY 82009

**PREPARED BY:** Shaun Kirkwood \_\_\_\_\_

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

## Amended Budget

Laramie County Conservation District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

### PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
R-1	<b>Property Taxes and Assessments Received</b>					
R-1.1	<b>Tax Levy (From the County Treasurer)</b>	\$1,188,254	\$1,045,735	\$1,098,021	\$1,098,021	\$1,098,021
R-1.2	Other County Support (see note on the right)					
	<b>4005</b>					

### FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
R-2	<b>Revenues from Other Governments</b>					
R-2.1	State Aid	\$76,726	\$8,823	\$23,072	\$23,072	\$54,022
R-2.2	Additional County Aid (non-treasurer)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
R-2.3	City (or Town) Aid		\$122,789	\$0		
R-2.4	Other (Specify)		\$243,000	\$0		
R-2.5	<b>Total Government Support</b>	\$86,726	\$384,612	\$33,072	\$33,072	\$64,022
R-3	<b>Operating Revenues</b>					
R-3.1	Customer Charges			\$0		
R-3.2	Sales of Goods or Services	\$174,216	\$133,894	\$194,478	\$194,478	\$194,478
R-3.3	Other Assessments			\$0		
R-3.4	<b>Total Operating Revenues</b>	\$174,216	\$133,894	\$194,478	\$194,478	\$194,478
R-4	<b>Grants</b>					
R-4.1	Direct Federal Grants		\$260,750	\$0		
R-4.2	Federal Grants thru State Agencies	\$30,246	\$280,000	\$215,750	\$215,750	\$228,375
R-4.3	Grants from State Agencies	\$139,592	\$518,248	\$697,413	\$697,413	\$747,413
R-4.4	<b>Total Grants</b>	\$169,838	\$1,058,998	\$913,163	\$913,163	\$975,788
R-5	<b>Miscellaneous Revenue</b>					
R-5.1	Interest	\$13,727	\$9,200	\$9,200	\$9,200	\$9,200
R-5.2	Other: Specify <u>misc. income &amp; other gran</u>	\$7,503	\$13,000	\$9,000	\$9,000	\$60,366
R-5.3	Other: Additional			\$0		
R-5.4	<b>Total Miscellaneous</b>	\$21,230	\$22,200	\$18,200	\$18,200	\$69,566
R-5.5	<b>Total Forecasted Revenue</b>	\$452,010	\$1,599,704	\$1,158,914	\$1,158,914	\$1,303,853
R-6	<b>Other Forecasted Revenue</b>					
R-6.1	a. Other past due as estimated by Co. Treas.			\$0		
R-6.2	b. Other forecasted revenue (specify):					
R-6.3	_____			\$0		
R-6.4	_____			\$0		
R-6.5	_____			\$0		
R-6.6	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0	\$0

# Amended Budget

Laramie County Conservation District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2023 \_\_\_\_\_

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>E-1 Capital Outlay</b>						
E-1.1 Real Property	6201					
E-1.2 Vehicles	6210	\$12,002		\$14,000	\$14,000	\$14,000
E-1.3 Office Equipment	6211	\$1,233	\$3,927	\$2,000	\$2,000	\$2,000
E-1.4 Other (Specify)						
E-1.5 _____	6200		\$1,100	\$0		
E-1.6 _____	6200		\$300	\$0		
E-1.7 _____				\$0		
E-1.8 <b>TOTAL CAPITAL OUTLAY</b>		\$13,235	\$5,327	\$16,000	\$16,000	\$16,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>E-2 Personnel Services</b>						
E-2.1 Administrator	7002	\$61,194	\$62,726	\$62,726	\$62,726	\$62,726
E-2.2 Secretary	7003			\$0		
E-2.3 Clerical	7004			\$0		
E-2.4 Other (Specify)						
E-2.5 Financial Coordinator	7005	\$46,536	\$47,674	\$47,674	\$47,674	\$47,674
E-2.6 _____	7005			\$0		
E-2.7 _____				\$0		
<b>E-3 Board Expenses</b>						
E-3.1 Travel	7011	\$0	\$800	\$800	\$800	\$800
E-3.2 Mileage	7012	\$651	\$800	\$800	\$800	\$800
E-3.3 Other (Specify)						
E-3.4 BOS Expenses	7013	\$5,074	\$12,400	\$12,200	\$12,200	\$2,510
E-3.5 Dues	7013	\$19,939	\$19,975	\$19,575	\$19,575	\$19,575
E-3.6 _____				\$0		
<b>E-4 Contractual Services</b>						
E-4.1 Legal	7021	\$66,776		\$118,500	\$118,500	\$118,500
E-4.2 Accounting/Auditing	7022	\$13,050	\$13,500	\$13,950	\$13,950	\$13,950
E-4.3 Other (Specify)						
E-4.4 professional fees	7023		\$102,738	\$0		
E-4.5 _____	7023			\$0		
E-4.6 _____				\$0		
<b>E-5 Other Administrative Expenses</b>						
E-5.1 Office Supplies	7031	\$2,039	\$900	\$2,200	\$2,200	\$2,200
E-5.2 Office equipment, rent & repair	7032	\$3,823	\$4,400	\$4,300	\$4,300	\$4,300
E-5.3 Education	7033			\$0		
E-5.4 Registrations	7034			\$0		
E-5.5 Other (Specify)						
E-5.6 _____	7035		\$1,600	\$1,400	\$1,400	\$1,400
E-5.7 Bank fees, internet/email	7035	\$4,212	\$4,505	\$4,825	\$4,825	\$4,825
E-5.8 _____				\$0		
<b>E-6 TOTAL ADMINISTRATION</b>		\$223,293	\$272,018	\$288,950	\$288,950	\$279,260

# Amended Budget

Laramie County Conservation District \_\_\_\_\_

FYE 6/30/2023 \_\_\_\_\_

<b>OPERATIONS BUDGET</b>
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	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>E-7 Personnel Services</b>						
E-7.1 Wages--Operations	7202	\$274,590	\$286,832	\$295,909	\$295,909	\$260,344
E-7.2 Service Contracts	7203	\$3,696		\$0		
E-7.3 Other (Specify)						
E-7.4 _____	7204			\$0		
E-7.5 _____	7204			\$0		
E-7.6 _____				\$0		
<b>E-8 Travel</b>						
E-8.1 Mileage	7211			\$0		
E-8.2 Other (Specify)						
E-8.3 Fuel	7212	\$8,385	\$10,000	\$10,000	\$10,000	\$13,500
E-8.4 _____	7212			\$0		
E-8.5 _____				\$0		
<b>E-9 Operating supplies (List)</b>						
E-9.1 maintenance and repairs	7220	\$31,694	\$12,400	\$19,450	\$19,450	\$20,150
E-9.2 supplies	7220	\$2,851	\$14,900	\$8,000	\$8,000	\$9,000
E-9.3 _____	7220			\$0		
E-9.4 _____	7220			\$0		
E-9.5 _____				\$0		
<b>E-10 Program Services (List)</b>						
E-10.1 Education Program	7230	\$18,490	\$37,409	\$19,650	\$19,650	\$21,150
E-10.2 Water Program	7230	\$206,200	\$1,275,531	\$647,854	\$647,854	\$703,670
E-10.3 Wildlife/Range Program	7230	\$11,950	\$73,256	\$25,601	\$25,601	\$38,934
E-10.4 Tree Program & LSF Program	7230	\$99,663	\$90,605	\$142,425	\$142,425	\$152,974
E-10.5 _____				\$0		
<b>E-11 Contractual Arrangements (List)</b>						
E-11.1 _____	7400					
E-11.2 _____	7400			\$0		
E-11.3 _____	7400			\$0		
E-11.4 _____	7400			\$0		
E-11.5 _____				\$0		
<b>E-12 Other operations (Specify)</b>						
E-12.1 Special Projects	7450	\$9,365	\$18,170	\$18,450	\$18,450	\$18,450
E-12.2 building expenses	7450	\$69,136	\$2,119,738	\$2,557,669	\$2,557,669	\$2,672,146
E-12.3 _____	7450			\$0		
E-12.4 _____	7450			\$0		
E-12.5 _____				\$0		
<b>E-13 TOTAL OPERATIONS</b>		\$736,019	\$3,938,841	\$3,745,008	\$3,745,008	\$3,910,319

## Amended Budget

Laramie County Conservation District

FYE 6/30/2023

### INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>E-14 Insurance</b>						
E-14.1 Liability	7502	\$4,023	\$4,292	\$3,282	\$3,282	\$3,282
E-14.2 Buildings and vehicles	7503	\$5,918	\$6,682	\$20,000	\$20,000	\$20,000
E-14.3 Equipment	7504			\$0		
E-14.4 Other (Specify)						
E-14.5 Treasurer Bond	7505	\$210	\$310	\$0		
E-14.6	7505			\$500	\$500	\$500
E-14.7				\$0		
<b>E-15 Indirect payroll costs:</b>						
E-15.1 FICA (Social Security) taxes	7511	\$26,308	\$27,049	\$27,049	\$27,049	\$24,328
E-15.2 Workers Compensation	7512	\$8,529	\$8,274	\$8,345	\$8,345	\$7,506
E-15.3 Unemployment Taxes	7513	\$570	\$875	\$2,484	\$2,484	\$2,198
E-15.4 Retirement	7514	\$59,416	\$64,069	\$65,837	\$65,837	\$58,541
E-15.5 Health Insurance	7515	\$125,306	\$125,872	\$112,483	\$112,483	\$103,806
E-15.6 Other (Specify)						
E-15.7	7516			\$0		
E-15.8	7516			\$0		
E-15.9				\$0		
<b>E-17 TOTAL INDIRECT COSTS</b>		<b>\$230,280</b>	<b>\$237,423</b>	<b>\$239,979</b>	<b>\$239,979</b>	<b>\$220,161</b>

### DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>D-1 Debt Service</b>						
D-1.1 Principal	6401			\$0		
D-1.2 Interest	6410			\$0		
D-1.3 Fees	6420			\$0		
<b>D-2 TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Amended Budget

Laramie County Conservation District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>C-1</b>	<b>Balances at Beginning of Fiscal Year</b>	<b>DOA Chart of Accounts</b>				
C-1.1	General Fund Checking	1010	\$1,160,739	\$1,208,000	\$1,208,000	\$1,208,000
C-1.2	Savings and Investments	1040	\$906,095	\$906,579	\$906,579	\$906,579
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$307,854	\$560,000	\$460,000	\$460,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		<b>\$2,374,688</b>	<b>\$2,674,579</b>	<b>\$2,574,579</b>	<b>\$2,574,579</b>
<b>C-2</b>	<b>General Fund Reductions:</b>					
C-2.1	a. Unpaid bills at FYE	2010				
C-2.2	b. Reserves		\$307,854	\$560,000	\$460,000	\$460,000
C-2.3	<b>Total Deductions (a+b)</b>		<b>\$307,854</b>	<b>\$560,000</b>	<b>\$460,000</b>	<b>\$460,000</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		<b>\$2,066,834</b>	<b>\$2,114,579</b>	<b>\$2,114,579</b>	<b>\$2,114,579</b>

SINKING & DEBT SERVICE FUNDS	DOA Chart of Accounts
	1070

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>C-3</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>					
C-3.1	<i>Date of Reserve Approval in Minutes:</i>					
C-3.2	Amount to be added to the reserve					
C-3.3	<i>Date of Reserve Approval in Minutes:</i>					
C-3.4	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	\$0
C-3.5	Identify the amount and project to be spent					
C-3.6	a. _____					
C-3.7	b. _____					
C-3.8	c. _____					
C-3.9	<i>Date of Reserve Approval in Minutes:</i>					
C-3.10	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0	\$0
C-3.11	Balance to be retained	\$0	\$0	\$0	\$0	\$0
C-3.12						

RESERVES	1090
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>C-4</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>					
C-4.1	<i>Date of Reserve Approval in Minutes:</i> 16-Jul-20	\$287,854	\$200,800	\$460,000	\$460,000	\$460,000
C-4.2	Amount to be added to the reserve	\$20,000	\$259,200			
C-4.3	<i>Date of Reserve Approval in Minutes:</i> 16-Jul-20					
C-4.4	<b>SUB-TOTAL</b>	\$307,854	\$460,000	\$460,000	\$460,000	\$460,000
C-4.5	Identify the amount and project to be spent					
C-4.6	a. _____					
C-4.7	b. _____					
C-4.8	c. _____					
C-4.9	<i>Date of Reserve Approval in Minutes:</i>					
C-4.10	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0	\$0
C-4.11	Balance to be retained	\$307,854	\$460,000	\$460,000	\$460,000	\$460,000
C-4.12						

BOND FUNDS	1060
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
<b>C-5</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>					
C-5.1	<i>Date of Reserve Approval in Minutes:</i>					
C-5.2	Amount to be added to the reserve					
C-5.3	<i>Date of Reserve Approval in Minutes:</i>					
C-5.4	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0	\$0
C-5.5	Identify the amount and project to be spent					
C-5.6	<i>Date of Reserve Approval in Minutes:</i>					
C-5.7	Balance to be retained	\$0	\$0	\$0	\$0	\$0
C-5.8						
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>