

Proposed Budget

Laramie County Conservation District(LCCD)	
Budget Hearing Information	
1923 Whitney Road	Location: 1923 Whitney Road
Cheyenne WY 82007	Date: 5/14/2024
307-772-2600	Time: 5:30 p.m.
Laramie County	Budget Prepared by: 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. 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 allocated \$40,000.00 to the Depreciation Reserve Account, \$100,000.00 to the Cash Reserve Account and \$100,000.00 to the Emergency Reserve Account for the fiscal year 2024-25.

S-C

Names of Board Members	Date of End of Term	
Ann Sanchez	12/31/26	Does the district have regular office hours exceeding 20 hours per week? 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

PROPOSED BUDGET SUMMARY

OVERVIEW	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$2,322,456	\$4,360,932	\$3,744,412	\$3,744,412
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$200,252	\$175,000	\$240,000	\$240,000
S-4 Total General Fund and Forecasted Revenues Available	\$4,895,275	\$5,163,157	\$5,203,912	\$5,203,912
S-5 <i>Amount requested from County Commissioners</i>	\$1,803,339	\$1,286,615	\$1,325,213	\$1,325,213
S-6 Additional Funding Needed :			\$0	\$0
Projected Surplus:			\$1,219,500	\$1,219,500

REVENUE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-7 Operating Revenues	\$177,993	\$188,577	\$166,710	\$166,710
S-8 Tax levy (From the County Treasurer)	\$1,803,339	\$1,286,615	\$1,325,213	\$1,325,213
S-9 Government Support	\$13,829	\$28,782	\$20,765	\$20,765
S-10 Grants	\$871,947	\$1,836,424	\$1,418,696	\$1,418,696
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$48,752	\$18,346	\$57,529	\$57,529
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14 Total Revenue	\$2,915,861	\$3,358,744	\$2,988,912	\$2,988,912
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FY 7/1/24-6/30/25 Laramie County Conservation District(LCCD)

EXPENDITURE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-15 Capital Outlay	\$120,104	\$253,000	\$212,000	\$212,000
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$269,162	\$305,761	\$301,512	\$301,512
S-18 Operations	\$1,685,283	\$3,521,647	\$2,916,403	\$2,916,403
S-19 Indirect Costs	\$247,907	\$280,524	\$314,496	\$314,496
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$2,322,456	\$4,360,932	\$3,744,412	\$3,744,412

DEBT SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-22 TOTAL GENERAL FUNDS	\$1,979,413	\$1,804,413	\$2,215,000	\$2,215,000

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	\$601,973	\$802,225	\$977,225	\$977,225
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
Total Reserves (a+b+c)	\$601,973	\$802,225	\$977,225	\$977,225
S-27 Amount to be added				
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$200,252	\$175,000	\$240,000	\$240,000
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
Total to be added (a+b+c)	\$200,252	\$175,000	\$240,000	\$240,000
S-31 Subtotal	\$802,225	\$977,225	\$1,217,225	\$1,217,225
S-32 Less Total to be spent	\$0	\$0	\$0	\$0
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$802,225	\$977,225	\$1,217,225	\$1,217,225

End of Summary

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

Date adopted by Special District 5/14/2024

DISTRICT ADDRESS: 1923 Whitney Road
Cheyenne WY 82007

PREPARED BY: Shaun Kirkwood

DISTRICT PHONE: 307-772-2600

Proposed Budget

Laramie County Conservation District(LCCD)
NAME OF DISTRICT/BOARD

FYE 6/30/2025

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$1,803,339	\$1,286,615	\$1,325,213	\$1,325,213
R-1.2 Other County Support (see note on the right)	4005	\$0	\$0	\$0	

FORECASTED REVENUE

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211	\$13,829	\$18,782	\$10,765	\$10,765
R-2.2 Additional County Aid (non-treasurer)	4237	\$0	\$10,000	\$10,000	\$10,000
R-2.3 City (or Town) Aid	4237	\$0	\$0	\$0	
R-2.4 Other (Specify)	4237	\$0	\$0	\$0	
R-2.5 Total Government Support		\$13,829	\$28,782	\$20,765	\$20,765
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$0	\$0	\$0	
R-3.2 Sales of Goods or Services	4300	\$177,993	\$188,577	\$166,710	\$166,710
R-3.3 Other Assessments	4503	\$0	\$0	\$0	
R-3.4 Total Operating Revenues		\$177,993	\$188,577	\$166,710	\$166,710
R-4 Grants					
R-4.1 Direct Federal Grants	4201	\$0	\$0	\$0	
R-4.2 Federal Grants thru State Agencies	4201	\$12,500	\$37,500	\$0	
R-4.3 Grants from State Agencies	4211	\$859,447	\$1,798,924	\$1,418,696	\$1,418,696
R-4.4 Total Grants		\$871,947	\$1,836,424	\$1,418,696	\$1,418,696
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$34,494	\$5,000	\$40,000	\$40,000
R-5.2 Other: Specify <u>other grants & misc.</u>	4500	\$14,258	\$13,346	\$17,529	\$17,529
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$48,752	\$18,346	\$57,529	\$57,529
R-5.5 Total Forecasted Revenue		\$1,112,522	\$2,072,129	\$1,663,699	\$1,663,699
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004	\$0	\$0	\$0	
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 _____	4500	\$0	\$0	\$0	
R-6.4 _____	4500	\$0	\$0	\$0	
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Proposed Budget

Laramie County Conservation District(LCCD)

FYE 6/30/2025

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201	\$0	\$0	\$0	
E-1.2 Vehicles	6210	\$93,141	\$239,000	\$197,000	\$197,000
E-1.3 Office Equipment	6211	\$26,964	\$14,000	\$15,000	\$15,000
E-1.4 Other (Specify)					
E-1.5 _____	6200				
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$120,104	\$253,000	\$212,000	\$212,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$74,007	\$83,986	\$91,140	\$91,140
E-2.2 Secretary	7003	\$0	\$0	\$0	
E-2.3 Clerical	7004	\$0	\$0	\$0	
E-2.4 Other (Specify)					
E-2.5 Financial Coordinator	7005	\$53,914	\$59,675	\$63,192	\$63,192
E-2.6 _____	7005	\$0	\$0	\$0	
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	7011	\$110	\$1,200	\$2,000	\$2,000
E-3.2 Mileage	7012	\$1,360	\$1,200	\$1,300	\$1,300
E-3.3 Other (Specify)					
E-3.4 LCCD BOS expenses	7013	\$3,447	\$17,700	\$21,300	\$21,300
E-3.5 LCCD dues	7013	\$13,976	\$43,275	\$33,275	\$33,275
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$76,147	\$60,020	\$50,000	\$50,000
E-4.2 Accounting/Auditing	7022	\$14,400	\$18,000	\$18,900	\$18,900
E-4.3 Other (Specify)					
E-4.4 _____	7023	\$0	\$0	\$0	
E-4.5 _____	7023	\$0	\$0	\$0	
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$3,567	\$4,000	\$3,500	\$3,500
E-5.2 Office equipment, rent & repair	7032	\$8,106	\$4,800	\$5,000	\$5,000
E-5.3 Education	7033	\$0	\$0	\$0	
E-5.4 Registrations	7034	\$0	\$0	\$0	
E-5.5 Other (Specify)					
E-5.6 postage	7035	\$11,189	\$1,400	\$1,400	\$1,400
E-5.7 office expenses	7035	\$8,940	\$10,505	\$10,505	\$10,505
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$269,162	\$305,761	\$301,512	\$301,512

Proposed Budget

Laramie County Conservation District(LCCD)

FYE 6/30/2025

OPERATIONS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	7202 \$288,354	\$425,340	\$532,772	\$532,772
E-7.2	Service Contracts	7203 \$0	\$0	\$0	
E-7.3	Other (Specify)				
E-7.4	_____	7204 \$0	\$0	\$0	
E-7.5	_____	7204 \$0	\$0	\$0	
E-7.6	_____				
E-8	Travel				
E-8.1	Mileage	7211 \$0	\$0	\$0	
E-8.2	Other (Specify)				
E-8.3	fuel	7212 \$10,042	\$11,900	\$12,600	\$12,600
E-8.4	_____	7212 \$0	\$0	\$0	
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	maintenance and repairs	7220 \$12,381	\$14,400	\$18,600	\$18,600
E-9.2	supplies and special projects	7220 \$11,295	\$15,900	\$24,910	\$24,910
E-9.3	_____	7220 \$0	\$0		
E-9.4	_____	7220 \$0	\$0		
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	public outreach	7230 \$25,141	\$55,800	\$68,800	\$68,800
E-10.2	water program	7230 \$209,131	\$1,492,468	\$1,086,255	\$1,086,255
E-10.3	wildlife and range program	7230 \$529,577	\$577,921	\$411,719	\$411,719
E-10.4	tree programs	7230 \$238,915	\$221,917	\$86,535	\$86,535
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	lsf program-WY State Forestry	7400 \$0	\$13,523	\$13,212	\$13,212
E-11.2	_____	7400 \$0	\$0	\$0	
E-11.3	_____	7400 \$0	\$0	\$0	
E-11.4	_____	7400 \$0	\$0	\$0	
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	special projects	7450 \$17,851	\$312,638	\$517,000	\$517,000
E-12.2	building costs	7450 \$342,597	\$379,839	\$144,000	\$144,000
E-12.3	_____	7450 \$0	\$0	\$0	
E-12.4	_____	7450 \$0	\$0	\$0	
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$1,685,283	\$3,521,647	\$2,916,403	\$2,916,403

Proposed Budget

Laramie County Conservation District(LCCD)

FYE 6/30/2025

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	7502 \$2,871	\$2,747	\$4,073	\$4,073
E-14.2	Buildings and vehicles	7503 \$17,019	\$30,000	\$50,000	\$50,000
E-14.3	Equipment	7504 \$0	\$0	\$0	
E-14.4	Other (Specify)				
E-14.5	bonding	7505 \$0	\$700	\$700	\$700
E-14.6	liability deductible	7505 \$0	\$500	\$500	\$500
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	7511 \$26,856	\$30,120	\$32,337	\$32,337
E-15.2	Workers Compensation	7512 \$8,390	\$9,252	\$9,426	\$9,426
E-15.3	Unemployment Taxes	7513 \$0	\$1,055	\$1,055	\$1,055
E-15.4	Retirement	7514 \$65,367	\$73,311	\$78,708	\$78,708
E-15.5	Health Insurance	7515 \$127,404	\$132,839	\$137,698	\$137,698
E-15.6	Other (Specify)				
E-15.7		7516 \$0			
E-15.8		7516 \$0			
E-15.9					
E-17	TOTAL INDIRECT COSTS	\$247,907	\$280,524	\$314,496	\$314,496

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
D-1	Debt Service				
D-1.1	Principal	6401			
D-1.2	Interest	6410			
D-1.3	Fees	6420			
D-2	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

Proposed Budget

Laramie County Conservation District(LCCD)

FYE 6/30/2025

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2022-2023	2023-2024	2024-2025	Pending	
		Actual	Estimated	Proposed	Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$1,177,188	\$1,177,188	\$1,000,000	\$1,000,000
C-1.2	Savings and Investments	1040	\$802,225	\$802,225	\$1,215,000	\$1,215,000
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$802,225	\$802,225	\$1,217,225	\$1,217,225
C-1.6	Total Estimated Cash and Investments on Hand		\$2,781,638	\$2,781,638	\$3,432,225	\$3,432,225

C-2	General Fund Reductions:	2010				
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$802,225	\$977,225	\$1,217,225	\$1,217,225
C-2.3	Total Deductions (a+b)		\$802,225	\$977,225	\$1,217,225	\$1,217,225
C-2.4	Estimated Non-Restricted Funds Available		\$1,979,413	\$1,804,413	\$2,215,000	\$2,215,000

C-3	SINKING & DEBT SERVICE FUNDS	DOA Chart of Accounts				
		1070				

C-3		2022-2023	2023-2024	2024-2025	Pending
		Actual	Estimated	Proposed	Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes: Jun-23				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes: Jul-23				
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	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

C-4	RESERVES	1090				

C-4		2022-2023	2023-2024	2024-2025	Pending
		Actual	Estimated	Proposed	Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$601,973	\$802,225	\$977,225	\$977,225
C-4.2	Date of Reserve Approval in Minutes: Jun-23				
C-4.3	Amount to be added to the reserve	\$200,252	\$175,000	\$240,000	\$240,000
C-4.4	Date of Reserve Approval in Minutes: Jul-23				
C-4.5	SUB-TOTAL	\$802,225	\$977,225	\$1,217,225	\$1,217,225
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	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$802,225	\$977,225	\$1,217,225	\$1,217,225

C-5	BOND FUNDS	1060				

C-5		2022-2023	2023-2024	2024-2025	Pending
		Actual	Estimated	Proposed	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	\$0	\$0