

Final Budget

Converse County Senior Citizens Service District	
Budget Hearing Information	
PO Box 584	Location: Douglas Senior Center
Douglas, WY 82633	Date: 7/10/2023
307-262-3326	Time: 9:30 A.M.
Converse County	Budget Prepared by: Kathy Patceg

S-A BUDGET MESSAGE W.S. 16-12-403 (c)

Over the fiscal years, the mill levy has generated larger than expected revenue due to oil and gas activity in Converse County. In FY 22, the Commissioners encouraged all special districts to use the full mill levies due to a change in the law for oil and gas industries to pay their ad valorem taxes as the revenue stream may be impacted. That didn't happen and our special district received more revenue than forecasted. In FY 23, we lowered the mill levy to 1.57. Again, in 7 months the district received all of the revenue for the fiscal year. Also, due to the new law, we are obligated to do the "True-Up" with the oil and gas companies to reimburse them for the overpayments relative to the mill levies. For FY 24, our special district will reduce our mill levy to .00075 due to excess revenues over the fiscal years.

Along with the two \$50,000 investments from the last fiscal year and the operating reserve of \$500,000, plus the excess revenue, our district has invested the excess funds. CDs were approved as follows: Approved - 3/14/2022 - \$2,000,000.00; Approved - 10/10/2022 - \$1,000,000.00; Approved - 5/10/2023 - \$1,800,000.00 - to be used for payback for excess tax collection in December as per an estimate from the County Treasurer.

Per WSS 18-1-101 - Senior Citizen Service District - before the law change, funds could only be expended on certain items, mostly operational costs. Based on capital needs, along with the governmentally owned senior housing units, we pursued and were successful in getting the law changed. Per WSS 18-15-111 (a)(iv), (requires a \$4 million reserve) our district can and will fund the senior centers, along with the 4 housing units beginning July 1, 2023. Along with our budget of \$40,000, the tentative funding requests are listed below and in E-5.8 on the Budget:

Converse County Senior Citizen Aging Services	\$2,422,100.00
Per WSS 18-15-111 (a)(iv)	
Glenrock Housing Authority (Barber Apartments)	\$703,000.00
Douglas Housing Authority (Irwin Towers)	\$280,000.00
CC Housing Authority (Riverside #1)	\$595,000.00
CC Housing Authority (Riverside #2)	\$375,000.00
Below are the Reserve Funds:	
Operating Reserve	\$600,000.00
Per WSS 18-15-111 (d)(i)(D) Senior Housing Units	\$4,000,000.00
True-Up, Oil and Gas Industries; est.	\$4,562,500.00
Emergency funding, as needed, Senior Housing Units	\$2,227,593.00

S-B RESERVE DESCRIPTION

Original operating funds of \$600,000.00 for emergencies - Per the new statute \$4,000,000.00 balance in reserves - \$2,227,593.00 in reserves for true-up of payment back to the County Treasurer December 2023 and emergency reserve for possible expenditures for the housing units. \$2,827,593.00 of reserves will be used to meet 2024 expenses.

S-C

Names of Board Members	Date of End of Term
Donal Luhrsen	11/3/26
Lucile K Taylor	11/5/24
Kathleen M Patceg	11/5/24
Tim Ricker	11/3/26
Rita Redig	11/5/24

Does the district have regular office hours exceeding 20 hours per week?	No

W.S.16-12-303(c) requires special districts with office hours less than 20 per week to maintain copies of records at the county clerks office. Record format specified by county clerk.

Where are the minutes of your board meeting available for public review?
 Converse County Clerk's Office and the website Converseseniors.org

How and where are the notices of meeting posted for the public?
 Douglas Budget and Glenrock Independent

Where are the public meetings held?
 Douglas and Glenrock Senior Centers

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,957,839	\$3,839,700	\$8,977,600	\$8,977,600
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$100,000	\$0	\$3,400,000	\$3,400,000
S-4	Total General Fund and Forecasted Revenues Available	\$6,840,098	\$7,858,164	\$17,055,139	\$17,055,139
S-5	Amount requested from County Commissioners	\$3,405,528	\$4,334,228	\$3,277,990	\$3,277,990
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$11,477,539	\$11,477,539

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$3,405,528	\$4,334,228	\$3,277,990	\$3,277,990
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$14,521	\$103,887	\$144,051	\$144,051
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$3,420,049	\$4,438,115	\$3,422,041	\$3,422,041
FY 7/1/23-6/30/24 Converse County Senior Citizens Service 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	\$1,957,839	\$3,839,700	\$6,150,007	\$6,150,007
S-18	Operations	\$0	\$0	\$0	\$0
S-19	Indirect Costs	\$0	\$0	\$0	\$0
S-20R	Expenditures paid by Reserves	\$0	\$0	\$2,827,593	\$2,827,593
S-20	Total Expenditures	\$1,957,839	\$3,839,700	\$8,977,600	\$8,977,600

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	\$3,420,049	\$3,420,049	\$13,633,098	\$13,633,098

Summary of Reserve Funds					
S-23 Beginning Balance in Reserve Accounts		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$500,000	\$600,000	\$600,000	\$600,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$500,000	\$600,000	\$600,000	\$600,000
S-27 Amount to be added		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$100,000	\$0	\$6,227,593	\$6,227,593
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$100,000	\$0	\$6,227,593	\$6,227,593
S-31	Subtotal	\$600,000	\$600,000	\$6,827,593	\$6,827,593
S-32	Less Total to be spent	\$0	\$0	\$2,827,593	\$2,827,593
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$600,000	\$600,000	\$4,000,000	\$4,000,000

End of Summary

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

Date adopted by Special District 7-10-2023

DISTRICT ADDRESS: PO Box 584
 Douglas, WY 82633

DISTRICT PHONE: 307-262-3326

PREPARED BY: Kathy Patceg

Final Budget

Converse County Senior Citizens Service District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$3,405,528	\$4,334,228	\$3,277,990	\$3,277,990
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	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$0	\$0	\$0	\$0
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501				
R-5.2 Other: Specify <u>Interest income</u>	4500	\$14,521	\$103,887	\$144,051	\$144,051
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$14,521	\$103,887	\$144,051	\$144,051
R-5.5 Total Forecasted Revenue		\$14,521	\$103,887	\$144,051	\$144,051
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

Final Budget

Converse County Senior Citizens Service 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
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	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 _____	7005				
E-2.6 _____	7005				
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	7011	\$0	\$4,000	\$1,500	\$1,500
E-3.2 Mileage	7012	\$0	\$2,000	\$1,500	\$1,500
E-3.3 Other (Specify)					
E-3.4 Dues/Memberships/Registrations	7013	\$1,000	\$2,000	\$1,000	\$1,000
E-3.5 Elections	7013		\$1,000		
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$0	\$3,000	\$3,000	\$3,000
E-4.2 Accounting/Auditing	7022	\$19,150	\$27,200	\$27,000	\$27,000
E-4.3 Other (Specify)					
E-4.4 Newspaper legals	7023	\$508	\$1,000	\$600	\$600
E-4.5 Other admin	7023	\$601			
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$2,451	\$2,000	\$1,000	\$1,000
E-5.2 Office equipment, rent & repair	7032			\$2,900	\$2,900
E-5.3 Education	7033	\$220	\$0	\$0	
E-5.4 Registrations	7034	\$0	\$2,000	\$0	
E-5.5 Other (Specify)					
E-5.6 Treasurer bonding	7035	\$100	\$1,000	\$500	\$500
E-5.7 Website	7035	\$330	\$1,000	\$1,000	\$1,000
E-5.8 see additional details		\$1,933,479	\$3,793,500	\$6,110,007	\$6,110,007
E-6 TOTAL ADMINISTRATION		\$1,957,839	\$3,839,700	\$6,150,007	\$6,150,007

Final Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final 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 _____	7204				
E-7.5 _____	7204				
E-7.6 _____					
E-8 Travel					
E-8.1 Mileage	7211				
E-8.2 Other (Specify)					
E-8.3 _____	7212				
E-8.4 _____	7212				
E-8.5 _____					
E-9 Operating supplies (List)					
E-9.1 _____	7220				
E-9.2 _____	7220				
E-9.3 _____	7220				
E-9.4 _____	7220				
E-9.5 _____					
E-10 Program Services (List)					
E-10.1 _____	7230				
E-10.2 _____	7230				
E-10.3 _____	7230				
E-10.4 _____	7230				
E-10.5 _____					
E-11 Contractual Arrangements (List)					
E-11.1 _____	7400				
E-11.2 _____	7400				
E-11.3 _____	7400				
E-11.4 _____	7400				
E-11.5 _____					
E-12 Other operations (Specify)					
E-12.1 _____	7450				
E-12.2 _____	7450				
E-12.3 _____	7450				
E-12.4 _____	7450				
E-12.5 _____					
E-13 TOTAL OPERATIONS		\$0	\$0	\$0	\$0

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Converse County Senior Citizens Service District

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 _____	7505				
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
E-17 TOTAL INDIRECT COSTS		\$0	\$0	\$0	\$0

DEBT SERVICE BUDGET

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

Final Budget

Converse County Senior Citizens Service District
 NAME OF DISTRICT/BOARD

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2021-2022	2022-2023	2023-2024	Final Approval	
		Actual	Estimated	Proposed		
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$3,420,049	\$3,420,049	\$7,653,532	\$7,653,532
C-1.2	Savings and Investments	1040		\$0	\$5,979,566	\$5,979,566
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$600,000	\$600,000	\$4,000,000	\$4,000,000
C-1.6	Total Estimated Cash and Investments on Hand		\$4,020,049	\$4,020,049	\$17,633,098	\$17,633,098

		2010				
C-2	General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$600,000	\$600,000	\$4,000,000	\$4,000,000
C-2.3	Total Deductions (a+b)		\$600,000	\$600,000	\$4,000,000	\$4,000,000
C-2.4	Estimated Non-Restricted Funds Available		\$3,420,049	\$3,420,049	\$13,633,098	\$13,633,098

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-3	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. _____				
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

	DOA Chart of Accounts
RESERVES	1090

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-4	Beginning Balance in Reserve Account (end of previous year)	\$500,000	\$600,000	\$600,000	\$600,000
C-4.2	Date of Reserve Approval in Minutes: 7/8/2019				
C-4.3	Amount to be added to the reserve	\$100,000		\$6,227,593	\$6,227,593
C-4.4	Date of Reserve Approval in Minutes: 5/10/2023				
C-4.5	SUB-TOTAL	\$600,000	\$600,000	\$6,827,593	\$6,827,593
C-4.6	Identify the amount and project to be spent				
C-4.7	a. CCSA			\$2,422,100	\$2,422,100
C-4.8	b. Barber Apartments			\$405,493	\$405,493
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	\$2,827,593	\$2,827,593
C-4.12	Balance to be retained	\$600,000	\$600,000	\$4,000,000	\$4,000,000

	DOA Chart of Accounts
BOND FUNDS	1060

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-5	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	\$2,827,593	\$2,827,593