

Final Budget

| NATRONA COUNTY WEED and PEST DISTRICT | |
|---------------------------------------|--|
| Budget Hearing Information | |
| 6819 W. YELLOWSTONE | Location: DISTRICT OFFICE, 6819 W. YELLOWSTONE, C |
| CASPER, WY 82604 | Date: 7/20/2022 |
| 307-472-5559 | Time: 1:00 PM |
| Natrona County | Budget Prepared by: BRIAN CONNELLY, SUPERVISOR |

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

FY2021-2022 was adequately funded, safe and productive with some challenges. We employed 15 seasonals, covered all our weed project areas and had no lost time accidents and no COVID19 with seasonal employees. We had a couple of mild breakthrough COVID 19 cases in full-time vaccinated Staff. We had various grasshopper outbreaks in the County that were treated successfully. However, we missed a substantial grasshopper outbreak in the Red Wall area that caused substantial damage to forage. By late fall last year we knew that that area may be the source of a major grasshopper outbreak this year. Traditionally large contiguous grasshopper outbreaks with a high percentage of Federal lands are treated through USDA's APHIS/PPQ program. Unfortunately, this entity will NOT have the Budget to accomplish that this year (June of 2022). We have requested and recieved (albeit reduced) funding through an Emergency Insect Management Grant of \$60,000. We have requested BLM to fund that portion of the program treating BLM lands. We recieved some monies and are awaiting the rest as the wheels slowly grind. We protected 78,000 acres of rangeland in the Red Wall country of NW Natrona County from a major grasshopper outbreak.

For For this Fiscal Year proposed Budget (FY 2022-2023), we plan to increase our Emergency Reserves from \$25,000 to \$50,000 in anticipation of another potential grasshopper outbreak. We are allowing a 5% COLA for all fulltime Staff and have increased Seasonal wages to \$15.00/hour starting wage. We need to replace some worn out ATVs and acquire a replacement P/U truck. Inflationary pressures are a reality in fuel costs. We have a successional plan for training an interim Supervisor, who will retire in mid FY 23-24 at the ripe 'ole age of 65!

Scotch thistle erupted throughout the Powder River, I-25 corridor, Hat Six and Midwest areas and was more than we were able to get to, being extremely short staffed of seasonal workers. We were only able to hire 4 seasonal backpackers of the 12 desired. We are not sure why our recruitment efforts failed but will work hard to resolve that next season. We will be able to accomplish our charter of "controlling noxious weeds and pests" on the 3.2 million acres that we in Natrona County call home. We respectfully request the 1 mill tax levy afforded by statute.

S-B RESERVE DESCRIPTION

FY2021-2022 Reserves are \$25,0000 Depreciation and \$25,000 Emergency Reserves. We plan to expend the Emergency Reserves in June of 2021 on a Grasshopper outbreak expected in the County. FY2022-2023 Reserves will be \$25,000 Depreciation and an increase to \$50,000 Emergency Reserves in anticipation of a potential Grasshopper outbreak June 2023.

S-C

| Names of Board Members | Date of End of Term | Does the district have regular office hours exceeding 20 hours per week? |
|------------------------|---------------------|--|
| JASON GUTIERREZ | 12/31/24 | <input checked="" type="checkbox"/> Yes |
| WESLEY WATERS | 12/31/24 | |
| DONNIE WILLIAMS | 12/31/24 | |
| GREG WERGER | 12/31/22 | |
| JIM GERHART | 12/31/22 | |
| MIKE GILMORE | 12/31/22 | |
| SHANE SMITHEY | 12/31/22 | |
| | | |
| | | |
| | | |
| | | |

If Yes, enter

| | |
|--------------------|-------------------------------|
| Address of office: | 6819 West Yellowstone Highway |
| City, State, Zip: | Casper, WY 82604 |
| Phone Number: | (307) 472-5559 |
| Hours Open: | 7:30AM-4:00PM, M-F |

Where are the minutes of your board meeting available for public review?
 DISTRICT OFFICE, 6819 W. YELLOWSTONE, CASPER, WY 82604

How and where are the notices of meeting posted for the public?
 NATRONA COUNTY GOVERNMENT WEBSITE

Where are the public meetings held?
 6819 WEST YELLOWSTONE, CASPER, WYOMING 82604

FINAL BUDGET SUMMARY

| OVERVIEW | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|----------|---|---------------------|------------------------|-----------------------|----------------|
| S-1 | Total Budgeted Expenditures | \$2,053,512 | \$2,087,267 | \$2,537,691 | \$2,779,078 |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 | Total Change to Restricted Funds | \$0 | \$0 | -\$25,000 | -\$25,000 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$2,807,717 | \$2,748,842 | \$2,623,986 | \$2,863,026 |
| S-5 | <i>Amount requested from County Commissioners</i> | \$1,585,010 | \$1,452,251 | \$1,504,836 | \$1,600,000 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-----------------|---|---------------------|------------------------|-----------------------|----------------|
| S-7 | Operating Revenues | \$286,183 | \$335,458 | \$250,000 | \$350,000 |
| S-8 | Tax levy (From the County Treasurer) | \$1,274,107 | \$1,354,836 | \$1,354,836 | \$1,300,000 |
| S-9 | Government Support | \$65,000 | \$65,000 | \$65,000 | \$65,000 |
| S-10 | Grants | \$83,000 | \$105,431 | \$45,000 | \$105,431 |
| S-11 | Other County Support (Not from Co. Treas.) | \$310,903 | \$97,415 | \$150,000 | \$300,000 |
| S-12 | Miscellaneous | \$120,524 | \$122,702 | \$73,100 | \$120,300 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|------|----------------------|-------------|-------------|-------------|-------------|
| S-14 | Total Revenue | \$2,139,717 | \$2,080,842 | \$1,937,936 | \$2,240,731 |
|------|----------------------|-------------|-------------|-------------|-------------|

FY 7/1/22-6/30/23 NATRONA COUNTY WEED and PEST DISTRICT

| EXPENDITURE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|---------------------|--------------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$14,574 | \$46,913 | \$67,000 | \$91,000 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$165,905 | \$177,638 | \$250,735 | \$250,647 |
| S-18 | Operations | \$1,671,074 | \$1,640,840 | \$1,927,956 | \$2,121,931 |
| S-19 | Indirect Costs | \$201,959 | \$196,876 | \$242,000 | \$265,500 |
| S-20R | Expenditures paid by Reserves | \$0 | \$25,000 | \$50,000 | \$50,000 |
| S-20 | Total Expenditures | \$2,053,512 | \$2,087,267 | \$2,537,691 | \$2,779,078 |

| DEBT SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--------------|-------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |

| CASH AND INVESTMENTS | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|---------------------------------|--|---------------------|------------------------|-----------------------|----------------|
| S-22 | TOTAL GENERAL FUNDS | \$668,000 | \$668,000 | \$686,050 | \$622,295 |
| 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 | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| S-26 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| S-27 | Amount to be added | | | | |
| S-28 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 |
| S-29 | b. Reserves | \$0 | \$25,000 | \$25,000 | \$25,000 |
| S-30 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$0 | \$25,000 | \$25,000 | \$25,000 |
| S-31 | Subtotal | \$50,000 | \$75,000 | \$75,000 | \$75,000 |
| S-32 | Less Total to be spent | \$0 | \$25,000 | \$50,000 | \$50,000 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$50,000 | \$50,000 | \$25,000 | \$25,000 |

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 6819 W. YELLOWSTONE
CASPER, WY 82604

PREPARED BY: BRIAN CONNELLY, SUPERVISOR

DISTRICT PHONE: 307-472-5559

Final Budget

NATRONA COUNTY WEED and PEST 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 |
|--|-----------------------|------------------|---------------------|--------------------|----------------|
| R-1 Property Taxes and Assessments Received | | | | | |
| R-1.1 Tax Levy (From the County Treasurer) | 4001 | \$1,274,107 | \$1,354,836 | \$1,354,836 | \$1,300,000 |
| R-1.2 Other County Support (see note on the right) | 4005 | \$310,903 | \$97,415 | \$150,000 | \$300,000 |

FORECASTED REVENUE

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 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 | \$65,000 | \$65,000 | \$65,000 | \$65,000 |
| R-2.4 Other (Specify) | 4237 | | | | |
| R-2.5 Total Government Support | | \$65,000 | \$65,000 | \$65,000 | \$65,000 |
| R-3 Operating Revenues | | | | | |
| R-3.1 Customer Charges | 4300 | \$25,016 | \$193,304 | \$150,000 | \$150,000 |
| R-3.2 Sales of Goods or Services | 4300 | \$261,167 | \$142,154 | \$100,000 | \$200,000 |
| R-3.3 Other Assessments | 4503 | | | | |
| R-3.4 Total Operating Revenues | | \$286,183 | \$335,458 | \$250,000 | \$350,000 |
| 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 | \$83,000 | \$105,431 | \$45,000 | \$105,431 |
| R-4.4 Total Grants | | \$83,000 | \$105,431 | \$45,000 | \$105,431 |
| R-5 Miscellaneous Revenue | | | | | |
| R-5.1 Interest | 4501 | \$3,145 | \$3,100 | \$3,100 | \$300 |
| R-5.2 Other: Specify <u>City of Casper/Admin, tec</u> | 4500 | \$117,379 | \$119,602 | \$70,000 | \$120,000 |
| R-5.3 Other: Additional _____ | | | | | |
| R-5.4 Total Miscellaneous | | \$120,524 | \$122,702 | \$73,100 | \$120,300 |
| R-5.5 Total Forecasted Revenue | | \$554,707 | \$628,591 | \$433,100 | \$640,731 |
| 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

NATRONA COUNTY WEED and PEST 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 |
|-------------------------------------|------------------|---------------------|--------------------|----------------|
| E-1 Capital Outlay | | | | |
| E-1.1 Real Property | 6201 \$0 | \$0 | \$5,000 | \$5,000 |
| E-1.2 Vehicles | 6210 \$2,761 | \$34,000 | \$35,000 | \$35,000 |
| E-1.3 Office Equipment | 6211 \$0 | \$3,000 | \$4,000 | \$4,000 |
| E-1.4 Other (Specify) | | | | |
| E-1.5 <u>SPRAY EQUIP.</u> | 6200 \$113 | \$3,000 | \$3,000 | \$3,000 |
| E-1.6 <u>MISC. TOOLS/EQUIP</u> | 6200 \$3,752 | \$300 | \$2,000 | \$2,000 |
| E-1.7 <u>see additional details</u> | \$7,948 | \$6,613 | \$18,000 | \$42,000 |
| E-1.8 TOTAL CAPITAL OUTLAY | \$14,574 | \$46,913 | \$67,000 | \$91,000 |

ADMINISTRATION BUDGET

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|---|------------------|---------------------|--------------------|----------------|
| E-2 Personnel Services | | | | |
| E-2.1 Administrator | 7002 \$69,773 | \$73,116 | \$77,907 | \$77,907 |
| E-2.2 Secretary | 7003 \$47,027 | \$43,932 | \$50,638 | \$46,040 |
| E-2.3 Clerical | 7004 \$0 | \$0 | \$1,500 | \$1,500 |
| E-2.4 Other (Specify) | | | | |
| E-2.5 <u>PENSION EXPENSES</u> | 7005 | | | \$32,000 |
| E-2.6 <u>COMPENSATED ABSENCES</u> | 7005 \$0 | \$0 | \$10,000 | \$10,000 |
| E-2.7 <u>see additional details</u> | | | \$32,000 | |
| E-3 Board Expenses | | | | |
| E-3.1 Travel | 7011 \$1,243 | \$3,021 | \$5,000 | \$5,000 |
| E-3.2 Mileage | 7012 \$1,231 | \$1,746 | \$2,500 | \$2,500 |
| E-3.3 Other (Specify) | | | | |
| E-3.4 <u>STATE MEETINGS REGISTRATIONS</u> | 7013 \$53 | \$1,424 | \$2,000 | \$2,000 |
| E-3.5 <u>COUNCIL DUES</u> | 7013 \$2,500 | \$2,500 | \$500 | \$2,500 |
| E-3.6 <u>see additional details</u> | \$247 | \$131 | \$1,200 | \$1,200 |
| E-4 Contractual Services | | | | |
| E-4.1 Legal | 7021 \$0 | \$0 | \$0 | |
| E-4.2 Accounting/Auditing | 7022 \$15,750 | \$17,990 | \$18,000 | \$18,000 |
| E-4.3 Other (Specify) | | | | |
| E-4.4 <u>IT CONSULTING</u> | 7023 \$3,422 | \$4,000 | \$4,000 | \$5,000 |
| E-4.5 <u>COUNCIL DUES</u> | 7023 \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| E-4.6 <u>see additional details</u> | \$1,025 | \$100 | \$1,200 | \$1,200 |
| E-5 Other Administrative Expenses | | | | |
| E-5.1 Office Supplies | 7031 \$4,886 | \$4,717 | \$6,000 | \$6,000 |
| E-5.2 Office equipment, rent & repair | 7032 | | | |
| E-5.3 Education | 7033 \$10,682 | \$15,705 | \$28,000 | \$28,000 |
| E-5.4 Registrations | 7034 | | | |
| E-5.5 Other (Specify) | | | | |
| E-5.6 <u>Bonuses</u> | 7035 \$3,898 | \$3,249 | \$3,790 | \$4,500 |
| E-5.7 <u>Misc. petty cash</u> | 7035 \$559 | \$700 | \$700 | \$800 |
| E-5.8 <u>see additional details</u> | \$1,109 | \$2,807 | \$3,300 | \$4,000 |
| E-6 TOTAL ADMINISTRATION | \$165,905 | \$177,638 | \$250,735 | \$250,647 |

Final Budget

NATRONA COUNTY WEED and PEST DISTRICT

FYE 6/30/2023

OPERATIONS BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------------|--|------------------|---------------------|--------------------|----------------|
| E-7 | Personnel Services | | | | |
| E-7.1 | Wages--Operations | 7202 \$401,204 | \$370,458 | \$464,610 | \$512,339 |
| E-7.2 | Service Contracts | 7203 | | | |
| E-7.3 | Other (Specify) | | | | |
| E-7.4 | Compensated Absences | 7204 \$0 | \$0 | \$8,500 | \$8,500 |
| E-7.5 | Seasonal Bonus | 7204 \$0 | \$0 | \$1,000 | \$1,000 |
| E-7.6 | see additional details | \$4,080 | \$22,960 | \$25,000 | \$25,000 |
| 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 | Fuel & Oil | 7220 \$12,056 | \$20,450 | \$26,000 | \$30,000 |
| E-9.2 | Safety Equipment and Clothing | 7220 \$3,034 | \$2,091 | \$3,000 | \$5,000 |
| E-9.3 | Postage & Freight | 7220 \$315 | \$1,427 | \$3,500 | \$3,500 |
| E-9.4 | | 7220 | | | |
| E-9.5 | | | | | |
| E-10 | Program Services (List) | | | | |
| E-10.1 | Pesticides | 7230 \$256,412 | \$242,011 | \$340,000 | \$340,000 |
| E-10.2 | Mosquito Control Program | 7230 \$3,320 | \$7,194 | \$40,000 | \$40,000 |
| E-10.3 | Biological Control | 7230 \$1,000 | \$18,000 | \$30,000 | \$30,000 |
| E-10.4 | Special Projects | 7230 \$279,495 | \$228,500 | \$228,500 | \$228,500 |
| E-10.5 | see additional details | \$658,318 | \$677,755 | \$680,000 | \$811,392 |
| E-11 | Contractual Arrangements (List) | | | | |
| E-11.1 | General Repairs/Supplies | 7400 \$16,279 | \$21,590 | \$22,885 | \$25,000 |
| E-11.2 | Truck Repair | 7400 \$4,460 | \$4,467 | \$20,000 | \$20,000 |
| E-11.3 | Sprayer Repair | 7400 \$2,432 | \$4,548 | \$5,000 | \$7,000 |
| E-11.4 | ATV/UTV Repair | 7400 \$1,639 | \$4,591 | \$8,000 | \$8,000 |
| E-11.5 | see additional details | \$13,718 | \$14,798 | \$11,261 | \$16,000 |
| E-12 | Other operations (Specify) | | | | |
| E-12.1 | Contractor | 7450 \$13,312 | \$0 | \$10,000 | \$10,000 |
| E-12.2 | Equipment Rental | 7450 \$0 | \$0 | \$500 | \$500 |
| E-12.3 | Sales Tax | 7450 \$0 | \$0 | \$200 | \$200 |
| E-12.4 | | 7450 | | | |
| E-12.5 | | | | | |
| E-13 | TOTAL OPERATIONS | \$1,671,074 | \$1,640,840 | \$1,927,956 | \$2,121,931 |

Final Budget

NATRONA COUNTY WEED and PEST DISTRICT

FYE 6/30/2023

INDIRECT COSTS BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------------------------------------|-----------------------|------------------|---------------------|--------------------|------------------|
| E-14 Insurance | | | | | |
| E-14.1 Liability | 7502 | \$4,516 | \$4,516 | \$6,000 | \$6,000 |
| E-14.2 Buildings and vehicles | 7503 | \$8,973 | \$8,973 | \$10,000 | \$10,000 |
| E-14.3 Equipment | 7504 | | | | |
| E-14.4 Other (Specify) | | | | | |
| E-14.5 Surety Bonds | 7505 | \$200 | \$100 | \$300 | \$300 |
| E-14.6 | 7505 | | | | |
| E-14.7 | | | | | |
| E-15 Indirect payroll costs: | | | | | |
| E-15.1 FICA (Social Security) taxes | 7511 | \$38,184 | \$36,553 | \$48,000 | \$48,000 |
| E-15.2 Workers Compensation | 7512 | \$13,176 | \$10,887 | \$20,000 | \$18,000 |
| E-15.3 Unemployment Taxes | 7513 | \$3,732 | \$2,061 | \$3,500 | \$3,000 |
| E-15.4 Retirement | 7514 | \$70,808 | \$66,674 | \$84,000 | \$75,000 |
| E-15.5 Health Insurance | 7515 | \$62,242 | \$67,012 | \$70,000 | \$105,000 |
| E-15.6 Other (Specify) | | | | | |
| E-15.7 Indirect misc. | 7516 | \$128 | \$100 | \$200 | \$200 |
| E-15.8 | 7516 | | | | |
| E-15.9 | | | | | |
| E-17 TOTAL INDIRECT COSTS | | \$201,959 | \$196,876 | \$242,000 | \$265,500 |

DEBT SERVICE BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 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

NATRONA COUNTY WEED and PEST DISTRICT
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

GENERAL FUNDS

| | | End of Year | Beginning | Beginning | |
|-------|---|---------------------|------------------------|-----------------------|------------------|
| | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking | \$482,000 | \$482,000 | \$500,000 | \$436,245 |
| C-1.2 | Savings and Investments | | \$0 | | |
| C-1.3 | General Fund CD Balance | \$186,000 | \$186,000 | \$186,000 | \$186,000 |
| C-1.4 | All Other Funds | | \$0 | \$50 | \$50 |
| C-1.5 | Reserves (From Below) | \$50,000 | \$50,000 | \$25,000 | \$25,000 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$718,000 | \$718,000 | \$711,050 | \$647,295 |
| | | | | | |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$50,000 | \$50,000 | \$25,000 | \$25,000 |
| C-2.3 | Total Deductions (a+b) | \$50,000 | \$50,000 | \$25,000 | \$25,000 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$668,000 | \$668,000 | \$686,050 | \$622,295 |

| | DOA Chart of Accounts | |
|---|--------------------------|--|
| SINKING & DEBT SERVICE FUNDS | 1070 | |

| | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--------|--|---------------------|------------------------|-----------------------|----------------|
| C-3 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-3.2 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-3.3 | Amount to be added to the reserve | | | | |
| C-3.4 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| 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 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| 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 | |

| | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--------|--|---------------------|------------------------|-----------------------|-----------------|
| C-4 | Beginning Balance in Reserve Account (end of previous year) | | | | \$50,000 |
| C-4.2 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-4.3 | Amount to be added to the reserve | | \$25,000 | \$25,000 | \$25,000 |
| C-4.4 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-4.5 | SUB-TOTAL | \$50,000 | \$75,000 | \$75,000 | \$75,000 |
| C-4.6 | Identify the amount and project to be spent | | | | |
| C-4.7 | a. Grasshoppers 2023 | | \$25,000 | \$50,000 | \$50,000 |
| C-4.8 | b. _____ | | | | |
| C-4.9 | c. _____ | | | | |
| C-4.10 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-4.11 | TOTAL OTHER RESERVE OUTLAY (a+b+c) | \$0 | \$25,000 | \$50,000 | \$50,000 |
| C-4.12 | Balance to be retained | \$50,000 | \$50,000 | \$25,000 | \$25,000 |

| | DOA Chart of Accounts | |
|-------------------|--------------------------|--|
| BOND FUNDS | 1060 | |

| | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------|--|---------------------|------------------------|-----------------------|-----------------|
| C-5 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-5.2 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-5.3 | Amount to be added to the reserve | | | | |
| C-5.4 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-5.5 | SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| C-5.6 | Identify the amount and project to be spent | | | | |
| C-5.7 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-5.8 | Balance to be retained | \$0 | \$0 | \$0 | \$0 |
| C-5.9 | TOTAL TO BE SPENT | \$0 | \$25,000 | \$50,000 | \$50,000 |