

Proposed Budget



Johnson County Weed & Pest-General	
Budget Hearing Information	
123 Flatiron Dr	Location: District Office
Buffalo, Wy 82834	Date: July 6, 2017
307-684-5715	Time: 5:00 PM
Johnson County	Budget Prepared by: Rod Litzel

S-A BUDGET MESSAGE W.S. 16-4-104(d)

The proposed budget for the District's General fund programs is projected to be for over \$110,000 less than the approved budget for the current year. We are fortunate to project a \$73,000 carryover, however, due to the projected decline in the mil evaluation, the District Board is prepared to use \$100,000 in Reserve funds to maintain our current program status. The District not rehire the loss of one full time Job Foreman positions and does not intend to rehire in the near future, which on face value reflects a savings to the District. The District may have to utilize more Commercial Applicators to make up for the loss in labor force, however, it is not budgeted for at this time. The District may also look at upgrading a vehicle and a trailer during the upcoming fiscal year utilizing Depreciation Reserve funds. The Board made cuts to programs last year and at this point do not wish to make further cuts, therefore they are dipping into Reserves to keep those programs intact for the coming year.

S-B RESERVE DESCRIPTION

The Board had reached their goal of \$500,000 in Depreciation Reserves and \$2,500,000 in Emergency Reserves. The ER funds are intended to be able to financially react to a pest outbreak, such as grasshoppers, so that an effective program such as the one in 2010 can be administered. The secondary function of the ER is to have a short term infusion of funds to keep programs in place or slowly fade them out when a down turn in the mil evaluation occurs, without effecting the integrity of the funds for a pest outbreak.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? <input type="checkbox"/> Yes
Scott Lutterman	1/1/21	If Yes, enter Address of office: 123 Flatiron Dr City, State, Zip: Buffalo, Wy 82834 Phone Number: 307-684-5715 Hours Open: 8-12, 1-4 Winter; 7-12, 1-4 Summer
Larry Smith	1/1/21	
Dick Gould	1/1/19	
Scott Rogers	1/1/21	
Tyler Benton	1/1/19	

Where are the minutes of your board meeting available for public review?
 District Office and Website

How and where are the notices of meeting posted for the public?
 District Website and local newspaper

Where are the public meetings held?
 District Office

PROPOSED BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$692,619	\$827,067	\$764,445	
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	
S-3	Total Change to Restricted Funds	\$0	-\$27,900	-\$135,000	
S-4	Total General Fund and Forecasted Revenues Available	\$1,178,569	\$899,512	\$764,445	
S-5	Amount requested from County Commissioners	\$911,089	\$544,000	\$430,000	
S-6	Additional Funding Needed :			\$0	

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-7	Operating Revenues	\$83,011	\$94,000	\$75,000	
S-8	Tax levy (From the County Treasurer)	\$869,117	\$509,000	\$400,000	
S-9	Government Support	\$3,050	\$0	\$0	
S-10	Grants	\$78,776	\$84,514	\$57,000	
S-11	Other County Support (Not from Co. Treas.)	\$41,972	\$35,000	\$30,000	
S-12	Miscellaneous	\$18,410	\$40,900	\$29,000	
S-13	Other Forecasted Revenue	\$0	\$0	\$100,000	

S-14	Total Revenue	\$1,094,336	\$763,414	\$691,000	
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Johnson County Weed & Pest-General
FY 7/1/17-6/30/18

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-15	Capital Outlay	\$37,031	\$9,200	\$3,000	
S-16	Interest and Fees On Debt	\$0	\$0	\$0	
S-17	Administration	\$85,996	\$121,642	\$100,180	
S-18	Operations	\$524,013	\$646,950	\$616,310	
S-19	Indirect Costs	\$45,579	\$49,275	\$44,955	

S-20	Total Expenditures	\$692,619	\$827,067	\$764,445	
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DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$84,233	\$136,098	\$73,445	

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$500,000	\$500,000	\$472,100	
S-25	b. Other Reserve	\$0	\$0	\$0	
S-26	c. Emergency Reserve (Cash)	\$2,500,000	\$2,500,000	\$2,500,000	
	Total Reserves (a+b+c)	\$3,000,000	\$3,000,000	\$2,972,100	
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	
S-29	b. Other Reserve	\$0	\$0	\$0	
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	
	Total to be added (a+b+c)	\$0	\$0	\$0	
S-31	Subtotal	\$3,000,000	\$3,000,000	\$2,972,100	
S-32	Less Total to be spent	\$0	\$27,900	\$135,000	
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$3,000,000	\$2,972,100	\$2,837,100	

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: 123 Flatiron Dr
Buffalo, WY 82834

PREPARED BY: Rod Litzel

DISTRICT PHONE: 307-684-5715

Proposed Budget

Johnson County Weed & Pest-General
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2018

PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$869,117	\$509,000	\$400,000	
R-1.2	Other County Support	\$41,972	\$35,000	\$30,000	

FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$3,050	\$0		
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$3,050	\$0	\$0	
R-3	Operating Revenues				
R-3.1	Customer Charges	\$69,196	\$85,000	\$70,000	
R-3.2	Sales of Goods or Services	\$13,815	\$9,000	\$5,000	
R-3.3	Other Assessments	\$0	\$0	\$0	
R-3.4	Total Operating Revenues	\$83,011	\$94,000	\$75,000	
R-4	Grants				
R-4.1	Direct Federal Grants	\$40,789	\$19,220	\$22,000	
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies	\$37,987	\$65,294	\$35,000	
R-4.4	Total Grants	\$78,776	\$84,514	\$57,000	
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$5,797	\$6,200	\$6,000	
R-5.2	Other: Specify <u>Sale of Prop & Sales Tax</u>	\$12,613	\$14,700	\$3,000	
R-5.3	Other: See Additional		\$20,000	\$20,000	
R-5.4	Total Miscellaneous	\$18,410	\$40,900	\$29,000	
R-5.5	Total Forecasted Revenue	\$183,247	\$219,414	\$161,000	
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	<u>Reserve from ER release</u>			\$100,000	
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$100,000	

Proposed Budget

Johnson County Weed & Pest-General

FYE 6/30/2018

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles	\$32,395	\$8,600		
E-1.3	Office Equipment	\$1,286	\$0	\$1,500	
E-1.4	Other (Specify)				
E-1.5	<u>Spray Eg</u>	\$3,350	\$600	\$1,500	
E-1.6					
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$37,031	\$9,200	\$3,000	\$3,000

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$31,000	\$31,000	\$31,000	
E-2.2	Secretary	\$18,000	\$18,664	\$18,000	
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	<u>Job Foreman</u>	\$19,996	\$24,507	\$0	
E-2.6	<u>Job Foreman</u>	\$0	\$30,500	\$33,280	
E-2.7	see additional details	\$5,342	\$3,500	\$4,000	
E-3	Board Expenses				
E-3.1	Travel	\$0	\$0	\$500	
E-3.2	Mileage	\$1,789	\$2,500	\$2,500	
E-3.3	Other (Specify)				
E-3.4	<u>Supplies</u>	\$168	\$1,000	\$1,000	
E-3.5	<u>Council Dues</u>	\$2,500	\$2,500	\$2,500	
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4	<u>Advertising</u>	\$1,716	\$1,400	\$1,500	
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies				
E-5.2	Office equipment, rent & repair	\$4,285	\$4,200	\$4,500	
E-5.3	Education	\$620	\$1,000	\$1,000	
E-5.4	Registrations	\$580	\$300	\$400	
E-5.5	Other (Specify)				
E-5.6	<u>IRS Fine</u>	\$0	\$571	\$0	
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$85,996	\$121,642	\$100,180	\$5,500

Proposed Budget

Johnson County Weed & Pest-General

FYE 6/30/2018

OPERATIONS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$66,100	\$73,400	\$70,000	
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Safety Program	\$956	\$750	\$1,000	
E-7.5					
E-7.6					
E-8	Travel				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
E-9	Operating supplies (List)				
E-9.1	Gas & Oil	\$7,116	\$7,500	\$7,500	
E-9.2	Warehouse Supplies	\$4,389	\$4,000	\$4,500	
E-9.3	Cert Twine	\$667	\$500	\$750	
E-9.4					
E-9.5					
E-10	Program Services (List)				
E-10.1	Bio Control		\$2,000	\$2,000	
E-10.2	Herbicides	\$136,027	\$170,000	\$155,960	
E-10.3	Rodenticides	\$73,080	\$75,000	\$75,000	
E-10.4	Insect Control	\$35,634	\$32,275	\$29,000	
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Com Applcn	\$130,480	\$180,000	\$180,000	
E-11.2	Equip repair/Orders	\$18,407	\$18,500	\$12,000	
E-11.3	Vehicle Lease	\$8,400	\$8,400	\$8,400	
E-11.4	ATV Rental	\$35,817	\$38,000	\$38,000	
E-11.5	see additional details		\$29,125	\$25,000	
E-12	Other operations (Specify)				
E-12.1	Bldg Improvements	\$74	\$0	\$0	
E-12.2	Phone Utilities	\$5,655	\$5,600	\$6,000	
E-12.3	Postage & freight	\$652	\$500	\$500	
E-12.4	Sales Tax	\$559	\$1,400	\$700	
E-12.5					
E-13	TOTAL OPERATIONS	\$524,013	\$646,950	\$616,310	

Proposed Budget

Johnson County Weed & Pest-General

FYE 6/30/2018

INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$2,251	\$2,300	\$2,300	
E-14.2	Buildings and vehicles		\$2,569	\$2,500	\$2,500	
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Surety Bonds</u>		\$275	\$275	\$275	
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$10,324	\$12,400	\$11,650	
E-15.2	Workers Compensation		\$2,510	\$3,500	\$2,950	
E-15.3	Unemployment Taxes		\$232	\$500	\$450	
E-15.4	Retirement		\$12,774	\$14,000	\$13,700	
E-15.5	Health Insurance		\$11,644	\$8,300	\$8,130	
E-15.6	Other (Specify)					
E-15.7	<u>457 Contribution</u>		\$3,000	\$5,500	\$3,000	
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$45,579	\$49,275	\$44,955	

DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 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	

Proposed Budget

Johnson County Weed & Pest-General

FYE 6/30/2018

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$84,233	\$136,098	\$73,445	
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$3,000,000	\$2,972,100	\$2,837,100	
C-1.6	Total Estimated Cash and Investments on Hand	\$3,084,233	\$3,108,198	\$2,910,545	
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$3,000,000	\$2,972,100	\$2,837,100	
C-2.3	Total Deductions (a+b)	\$3,000,000	\$2,972,100	\$2,837,100	
C-2.4	Estimated Non-Restricted Funds Available	\$84,233	\$136,098	\$73,445	

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$500,000	\$500,000	\$472,100	
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	\$500,000	\$500,000	\$472,100	
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Vehicle Purchase		\$27,900	\$30,000	
C-3.8	b. Trailer Upgrade			\$5,000	
C-3.9	c.				
C-3.10	Date of Reserve Approval in Minutes:				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$27,900	\$35,000	
C-3.12	Balance to be retained in Depreciation Reserve Account	\$500,000	\$472,100	\$437,100	

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$0	\$0	\$0	
C-4.6	Identify the amount and project to be spent from "Other I				
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	
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$2,500,000	\$2,500,000	\$2,500,000	
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	\$2,500,000	\$2,500,000	\$2,500,000	
C-5.6	Amount to be spent from Emergency Reserve (Cash)			\$100,000	
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained in Assigned Fund Balance	\$2,500,000	\$2,500,000	\$2,400,000	
C-5.9	TOTAL TO BE SPENT	\$0	\$27,900	\$135,000	