

Final Budget



Johnson County Solid Waste District											
284 TW Road Buffalo, WY 82834 (307)684-2541 Johnson County	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Budget Hearing Information</th> </tr> <tr> <td>Location:</td> <td>Johnson County Court House</td> </tr> <tr> <td>Date:</td> <td>6/19/2018</td> </tr> <tr> <td>Time:</td> <td>2:00 PM</td> </tr> <tr> <td>Budget Prepared by:</td> <td>Robert Fox</td> </tr> </table>	Budget Hearing Information		Location:	Johnson County Court House	Date:	6/19/2018	Time:	2:00 PM	Budget Prepared by:	Robert Fox
Budget Hearing Information											
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Budget Prepared by:	Robert Fox										

S-A BUDGET MESSAGE W.S. 16-4-104(2)

The attached budget was prepared using accepted accounting principals and last years actual figures. In the case were known facts were available to change this years figures, ie: cost of dirt work and concrete for the new scale, these were used. The cost of living index was used to reflect the new figures for the budget year.

DATE 8/14/18

MIL 1

 CHAIRMAN
 Commissioner

S-B RESERVE DESCRIPTION

The reserves held are for opening and closing the landfill. We changed banking institutions this past year and have invested the monies in CD's and Money Market Accounts.

S-C

Names of Board Members	Date of End of Term
Dan Rogers	7/1/20
Jim Gripp	7/1/20
Kristen LeDoux	7/1/20
Tracey Jelly	7/1/20

Does the district have regular office hours exceeding 20 hours per week?	<input checked="" type="checkbox"/> Yes
If Yes, enter	
Address of office:	284 TW Road
City, State, Zip:	Buffalo, WY 82834
Phone Number:	(307)684-2541
Hours Open:	7:30 am - 5:00 pm Summer / 7:30 am - 4:30 pm Winter

Where are the minutes of your board meeting available for public review?
 Johnson County Website

How and where are the notices of meeting posted for the public?
 Clerk and Recorder Office and The Buffalo Bulletin

Where are the public meetings held?
 Johnson County Landfill

FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$500,243	\$399,415	\$518,955	\$518,955
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$2,023,000	\$2,023,000
S-4	Total General Fund and Forecasted Revenues Available	\$3,083,635	\$2,989,482	\$3,337,600	\$3,337,600
S-5	<i>Amount requested from County Commissioners</i>	\$491,098	\$405,000	\$338,000	\$338,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	Operating Revenues	\$607,404	\$584,900	\$575,000	\$575,000
S-8	Tax levy (From the County Treasurer)	\$491,098	\$405,000	\$338,000	\$338,000
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	\$13,651	\$28,100	\$54,600	\$54,600
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$1,112,153	\$1,018,000	\$967,600	\$967,600
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FY 7/1/18-6/30/19

Johnson County Solid Waste District

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$35,800	\$78,600	\$78,600
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$122,174	\$33,575	\$33,475	\$33,475
S-18	Operations	\$288,510	\$234,100	\$294,140	\$294,140
S-19	Indirect Costs	\$89,559	\$95,940	\$112,740	\$112,740

S-20	Total Expenditures	\$500,243	\$399,415	\$518,955	\$518,955
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DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
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S-22	TOTAL GENERAL FUNDS	\$1,971,482	\$1,971,482	\$2,370,000	\$2,370,000
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Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$2,100,000	\$2,100,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$2,100,000	\$2,100,000
S-31	Subtotal	\$0	\$0	\$2,100,000	\$2,100,000
S-32	Less Total to be spent	\$0	\$0	\$77,000	\$77,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$2,023,000	\$2,023,000

End of Summary

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

Date adopted by Special District 7/19/2018

DISTRICT ADDRESS: 284 TW Road
Buffalo, WY 82834

PREPARED BY: Robert Fox

DISTRICT PHONE: (307)684-2541

Final Budget

Johnson County Solid Waste District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2019 _____

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$491,098	\$405,000	\$338,000	\$338,000
R-1.2	Other County Support				

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
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	\$0	\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$578,135	\$570,000	\$575,000	\$575,000
R-3.2	Sales of Goods or Services	\$29,269	\$14,900		
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$607,404	\$584,900	\$575,000	\$575,000
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	Total Grants	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$4,021	\$18,500	\$45,000	\$45,000
R-5.2	Other: Specify <u>American Tower Rent</u>	\$9,630	\$9,600	\$9,600	\$9,600
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$13,651	\$28,100	\$54,600	\$54,600
R-5.5	Total Forecasted Revenue	\$621,055	\$613,000	\$629,600	\$629,600
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	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

Final Budget

Johnson County Solid Waste District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Equipment purchase</u>		\$35,800	\$77,800	\$77,800
E-1.6					
E-1.7	see additional details			\$800	\$800
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$35,800	\$78,600	\$78,600

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	<u>Administration</u>	\$122,174			
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing		\$13,600	\$14,300	\$14,300
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies		\$5,000	\$5,000	\$5,000
E-5.2	Office equipment, rent & repair		\$2,100	\$1,250	\$1,250
E-5.3	Education		\$900	\$1,750	\$1,750
E-5.4	Registrations		\$25	\$525	\$525
E-5.5	Other (Specify)				
E-5.6	<u>Dues and Subscriptions</u>		\$1,350	\$2,150	\$2,150
E-5.7	<u>Utilities</u>		\$4,000	\$5,000	\$5,000
E-5.8	see additional details		\$6,600	\$3,500	\$3,500
E-6	TOTAL ADMINISTRATION	\$122,174	\$33,575	\$33,475	\$33,475

Final Budget

Johnson County Solid Waste District

FYE 6/30/2019

OPERATIONS BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$135,029	\$133,000	\$144,000	\$144,000
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Unemployment Reimburs			\$3,500	\$3,500
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	Repair & Maintenance		\$33,500	\$44,000	\$44,000
E-9.2	Fuel/Oil/Propane		\$21,400	\$23,540	\$23,540
E-9.3	Shop Supplies		\$6,200	\$2,600	\$2,600
E-9.4	_____				
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	_____				
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Engineering		\$40,000	\$60,000	\$60,000
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	Operations	\$153,481			
E-12.2	Move Power Line at Office			\$16,500	\$16,500
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$288,510	\$234,100	\$294,140	\$294,140

Final Budget

Johnson County Solid Waste District

FYE 6/30/2019

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability			\$1,200	\$1,000	\$1,000
E-14.2	Buildings and vehicles			\$9,790	\$9,790	\$9,790
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Indirect Costs</u>		\$89,559			
E-14.6	<u>Bonds</u>			\$300	\$300	\$300
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes			\$8,300	\$8,300	\$8,300
E-15.2	Workers Compensation			\$3,300	\$3,300	\$3,300
E-15.3	Unemployment Taxes					
E-15.4	Retirement			\$21,100	\$21,100	\$21,100
E-15.5	Health Insurance			\$50,000	\$67,000	\$67,000
E-15.6	Other (Specify)					
E-15.7	<u>Medicare</u>			\$1,950	\$1,950	\$1,950
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$89,559	\$95,940	\$112,740	\$112,740

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final 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	\$0

Final Budget

Johnson County Solid Waste District
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$1,759,023	\$1,759,023	\$50,000	\$50,000
C-1.2	Savings and Investments Account Balance	\$212,459	\$212,459	\$2,320,000	\$2,320,000
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$0	\$0	\$0	\$2,023,000
C-1.6	Total Estimated Cash and Investments on Hand	\$1,971,482	\$1,971,482	\$2,370,000	\$4,393,000
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$0	\$0	\$2,023,000	\$2,023,000
C-2.3	Total Deductions (a+b)	\$0	\$0	\$2,023,000	\$2,023,000
C-2.4	Estimated Non-Restricted Funds Available	\$1,971,482	\$1,971,482	\$347,000	\$2,370,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-3					
C-3.1	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			\$2,100,000	\$2,100,000
C-3.4	Date of Reserve Approval in Minutes: <u>4/12/2018</u>				
C-3.5	SUB-TOTAL	\$0	\$0	\$2,100,000	\$2,100,000
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Scale Replacement			\$70,000	\$70,000
C-3.8	b. Blade			\$7,000	\$7,000
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes: <u>4/12/2018</u>				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$77,000	\$77,000
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$2,023,000	\$2,023,000

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
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	\$0
C-4.6	Identify the amount and project to be spent from "Other"				
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 in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-5					
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	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$77,000	\$77,000