

# Final Budget



Johnson County Weed & Pest District	
Budget Hearing Information	
123 Flatiron Dr	Location: District Office
Buffalo, WY 82834	Date: 7/12/2018
307-684-5715	Time: 5:00 PM
Johnson County	Budget Prepared by: Rod Litzel

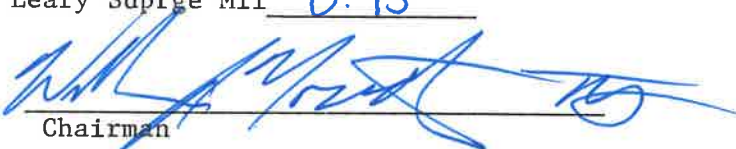
**S-A BUDGET MESSAGE** W.S. 16-4-104(d)

This is the first year of combining two different statutory budgets/mil levies into one so it will be virtually impossible to actually assess the two budgets as one in a budget message. The District is asking for the first full mil for operating the General fund and 0.75 mils to operate the leafy spurge program. We project enough of a carryover from the current year in the leafy spurge fund to be able to carryout a similar program as the current year. The only major program change was after much deliberation by the board with current circumstances, they elected to suspend the district personnel administered mosquito program. The District is still providing material to landowners at no charge; any labor savings were spread out over other programs. Even though the mil levies fell short of the the budgeted amount by nearly \$190,000 we were able to keep total expenses in check and with some unanticipated income, not have to do a budget amendment. The total of the two budgets for the current year is for \$110,000 less than was approved for the previous year. The District is also budgeting for a vehicle upgrade and a skid steer upgrade so that it can be used in the salt cedar program as well as around the shop (the old one is not weight rated for some of the deliveries creating a safety hazzard).

Date 7-24-18

Weed & Pest Mil 1

Leafy Suprge Mil 0.75

  
Chairman

**S-B RESERVE DESCRIPTION**

The District holds an emergency reserve for the WS 11-5-101 through 119 in the amount of 2.5 million for emergency pest outbreaks such as grasshoppers as well as a depreciation reserve in the amount of nearly \$470,000. The District also holds an emergency reserve under WS 11-5-301 through 303 to help andminster the leafy spurge program should the evaluation fail. Emergency funds are capped, while the depreciation reserve has a cap of \$500,000 but has not reached the trigger point to fund back.

**S-C**

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Scott Lutterman	1/1/21	<input type="checkbox"/> Yes
Dick Gould	1/1/19	
Scott Rogers	1/1/21	
Tyler Benton	1/1/19	
Nathan Williams	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:	7-12; 1-4

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

How and where are the notices of meeting posted for the public?

Where are the public meetings held?

## FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,104,105	\$1,111,294	\$1,198,460	\$1,198,460
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	-\$27,900	-\$3,625	-\$68,000	-\$68,000
S-4	Total General Fund and Forecasted Revenues Available	\$1,233,212	\$1,207,654	\$1,198,460	\$1,198,460
S-5	Amount requested from County Commissioners	\$771,529	\$695,718	\$775,250	\$775,250
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	Operating Revenues	\$149,087	\$197,831	\$180,000	\$180,000
S-8	Tax levy (From the County Treasurer)	\$713,655	\$621,667	\$708,750	\$708,750
S-9	Government Support	\$24,000	\$24,000	\$25,000	\$25,000
S-10	Grants	\$112,062	\$88,321	\$71,500	\$71,500
S-11	Other County Support (Not from Co. Treas.)	\$57,874	\$74,051	\$66,500	\$66,500
S-12	Miscellaneous	\$28,932	\$54,182	\$48,000	\$48,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$1,085,610	\$1,060,052	\$1,099,750	\$1,099,750
FY 7/1/18-6/30/19		Johnson County Weed & Pest District			


EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	Capital Outlay	\$10,100	\$1,982	\$3,000	\$3,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$170,725	\$127,785	\$121,102	\$121,102
S-18	Operations	\$848,905	\$921,397	\$1,013,383	\$1,013,383
S-19	Indirect Costs	\$74,375	\$60,130	\$60,975	\$60,975

S-20	Total Expenditures	\$1,104,105	\$1,111,294	\$1,198,460	\$1,198,460
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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
S-22	TOTAL GENERAL FUNDS	\$147,602	\$147,602	\$98,710	\$98,710
<b>Summary of Reserve Funds</b>					
S-23	Beginning Balance In Reserve Accounts				
S-24	a. Depreciation Reserve	\$500,000	\$472,100	\$468,475	\$468,475
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000
	Total Reserves (a+b+c)	\$5,000,000	\$4,972,100	\$4,968,475	\$4,968,475
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
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	\$0	\$0
S-31	Subtotal	\$5,000,000	\$4,972,100	\$4,968,475	\$4,968,475
S-32	Less Total to be spent	\$27,900	\$3,625	\$68,000	\$68,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$4,972,100	\$4,968,475	\$4,900,475	\$4,900,475

End of Summary

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

Date adopted by Special District 7/10/18

DISTRICT ADDRESS: 123 Flatiron Dr  
Buffalo, WY 82834

PREPARED BY: Rod Litzel

DISTRICT PHONE: 307-684-5715

# Final Budget

Johnson County Weed & Pest District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

## PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$713,655	\$621,667	\$708,750	\$708,750
R-1.2	Other County Support	\$57,874	\$74,051	\$66,500	\$66,500

## FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$24,000	\$24,000	\$25,000	\$25,000
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	<b>Total Government Support</b>	\$24,000	\$24,000	\$25,000	\$25,000
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$131,672	\$140,603	\$140,000	\$140,000
R-3.2	Sales of Goods or Services	\$9,627	\$28,294	\$10,000	\$10,000
R-3.3	Other Assessments	\$7,788	\$28,934	\$30,000	\$30,000
R-3.4	<b>Total Operating Revenues</b>	\$149,087	\$197,831	\$180,000	\$180,000
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants	\$46,760	\$53,379	\$47,000	\$47,000
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies	\$65,302	\$34,942	\$24,500	\$24,500
R-4.4	<b>Total Grants</b>	\$112,062	\$88,321	\$71,500	\$71,500
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$10,089	\$34,632	\$32,000	\$32,000
R-5.2	Other: Specify <u>Sale Prop &amp; sales tax</u>	\$18,843	\$19,550	\$16,000	\$16,000
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$28,932	\$54,182	\$48,000	\$48,000
R-5.5	<b>Total Forecasted Revenue</b>	\$314,081	\$364,334	\$324,500	\$324,500
R-6	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

Johnson County Weed & Pest District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

## CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-1	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles	\$8,608			
E-1.3	Office Equipment	\$0	\$1,982	\$1,500	\$1,500
E-1.4	Other (Specify)				
E-1.5	Spray Eq	\$1,492		\$1,500	\$1,500
E-1.6					
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$10,100</b>	<b>\$1,982</b>	<b>\$3,000</b>	<b>\$3,000</b>

## ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-2	<b>Personnel Services</b>				
E-2.1	Administrator	\$62,000	\$62,900	\$63,802	\$63,802
E-2.2	Secretary				
E-2.3	Clerical	\$37,214	\$37,420	\$38,000	\$38,000
E-2.4	Other (Specify)				
E-2.5	Supervisor OT	\$0	\$0	\$4,000	\$4,000
E-2.6	Job Foremen	\$53,715	\$15,080	\$0	
E-2.7	see additional details	\$4,722	\$1,804	\$2,000	\$2,000
E-3	<b>Board Expenses</b>				
E-3.1	Travel	\$89	\$0	\$200	\$200
E-3.2	Mileage	\$2,639	\$1,431	\$2,600	\$2,600
E-3.3	Other (Specify)				
E-3.4	Board Supplies	\$860	\$65	\$400	\$400
E-3.5	Council Dues	\$2,500	\$2,500	\$2,500	\$2,500
E-3.6					
E-4	<b>Contractual Services</b>				
E-4.1	Legal				
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4	Advertising	\$1,462	\$1,682	\$1,500	\$1,500
E-4.5					
E-4.6					
E-5	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies				
E-5.2	Office equipment, rent & repair	\$4,685	\$3,241	\$4,500	\$4,500
E-5.3	Education	\$537	\$1,072	\$1,000	\$1,000
E-5.4	Registrations	\$302	\$590	\$600	\$600
E-5.5	Other (Specify)				
E-5.6					
E-5.7					
E-5.8					
E-6	<b>TOTAL ADMINISTRATION</b>	<b>\$170,725</b>	<b>\$127,785</b>	<b>\$121,102</b>	<b>\$121,102</b>

# Final Budget

Johnson County Weed & Pest District

FYE 6/30/2019

## OPERATIONS BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-7	<b>Personnel Services</b>				
E-7.1	Wages—Operations	\$80,661	\$105,412	\$110,000	\$110,000
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Safety Program	\$711	\$948	\$1,000	\$1,000
E-7.5					
E-7.6					
E-8	<b>Travel</b>				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
E-9	<b>Operating supplies (List)</b>				
E-9.1	Oil & Gas	\$7,067	\$8,974	\$9,000	\$9,000
E-9.2	Warehouse Supplies	\$3,364	\$2,447	\$2,300	\$2,300
E-9.3	Cert twine	\$0	\$740	\$1,000	\$1,000
E-9.4					
E-9.5					
E-10	<b>Program Services (List)</b>				
E-10.1	Bio Control	\$0	\$4,924	\$6,000	\$6,000
E-10.2	Herbicides	\$167,291	\$194,884	\$228,124	\$228,124
E-10.3	Rodenticides	\$74,287	\$82,689	\$75,000	\$75,000
E-10.4	Insects	\$32,230	\$41,099	\$23,000	\$23,000
E-10.5	see additional details	\$7,788	\$28,934	\$30,000	\$30,000
E-11	<b>Contractual Arrangements (List)</b>				
E-11.1	Comm Application	\$365,376	\$373,193	\$456,359	\$456,359
E-11.2	Customer order/repair	\$26,440	\$16,689	\$10,000	\$10,000
E-11.3	Landowner Apps	\$379	\$8,016	\$0	
E-11.4	Vehicle lease	\$8,400	\$8,400	\$8,400	\$8,400
E-11.5	see additional details	\$67,554	\$35,662	\$45,000	\$45,000
E-12	<b>Other operations (Specify)</b>				
E-12.1	Phone Utilities	\$5,674	\$5,758	\$6,000	\$6,000
E-12.2	Postage & Freight	\$491	\$505	\$600	\$600
E-12.3	Sales Tax	\$1,192	\$2,123	\$1,600	\$1,600
E-12.4					
E-12.5					
E-13	<b>TOTAL OPERATIONS</b>	<b>\$848,905</b>	<b>\$921,397</b>	<b>\$1,013,383</b>	<b>\$1,013,383</b>

# Final Budget

Johnson County Weed & Pest District

FYE 6/30/2019

## INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-14	<b>Insurance</b>					
E-14.1	Liability		\$2,328	\$1,859	\$2,300	\$2,300
E-14.2	Buildings and vehicles		\$3,333	\$2,774	\$3,000	\$3,000
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7						
E-15	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$17,844	\$16,894	\$16,800	\$16,800
E-15.2	Workers Compensation		\$4,446	\$4,276	\$4,700	\$4,700
E-15.3	Unemployment Taxes		\$561	\$549	\$900	\$900
E-15.4	Retirement		\$24,763	\$18,823	\$18,000	\$18,000
E-15.5	Health Insurance		\$12,325	\$8,680	\$9,000	\$9,000
E-15.6	Other (Specify)					
E-15.7	457 Plan		\$8,500	\$6,000	\$6,000	\$6,000
E-15.8	Surety Bonds		\$275	\$275	\$275	\$275
E-15.9						
E-16	<b>Depreciation Expenses</b>					
E-17	<b>TOTAL INDIRECT COSTS</b>		<b>\$74,375</b>	<b>\$60,130</b>	<b>\$60,975</b>	<b>\$60,975</b>

## DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
D-1	<b>Debt Service</b>					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
D-2	<b>TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Final Budget

Johnson County Weed & Pest 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	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$147,602	\$147,602	\$98,710	\$98,710
C-1.2	Savings and Investments Account Balance		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$4,972,100	\$4,972,100	\$4,900,475	\$4,900,475
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$5,119,702</b>	<b>\$5,119,702</b>	<b>\$4,999,185</b>	<b>\$4,999,185</b>
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$4,972,100	\$4,968,475	\$4,900,475	\$4,900,475
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$4,972,100</b>	<b>\$4,968,475</b>	<b>\$4,900,475</b>	<b>\$4,900,475</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$147,602</b>	<b>\$151,227</b>	<b>\$98,710</b>	<b>\$98,710</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-3	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$500,000	\$472,100	\$468,475	\$468,475
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	<b>SUB-TOTAL</b>	\$500,000	\$472,100	\$468,475	\$468,475
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Upgrade trailer		\$3,625		
C-3.8	b. Upgrade skidsteer			\$30,000	\$30,000
C-3.9	c. See Additional Details	\$27,900		\$38,000	\$38,000
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c) +additional details</b>	\$27,900	\$3,625	\$68,000	\$68,000
C-3.12	<b>Balance to be retained in Depreciation Reserve Account</b>	<b>\$472,100</b>	<b>\$468,475</b>	<b>\$400,475</b>	<b>\$400,475</b>

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-4	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	\$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	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	<b>Balance to be retained in Other Reserve Account</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-5	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000
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	<b>SUB-TOTAL</b>	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	<b>Balance to be retained in Assigned Fund Balance</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$27,900</b>	<b>\$3,625</b>	<b>\$68,000</b>	<b>\$68,000</b>