

## Proposed Budget

Fremont County Weed & Pest Control District	
Budget Hearing Information	
450 N. 2nd St., Rm 325	Location: Lander, WY
Lander, WY 82520	Date: 7/11/2016
307-332-1052	Time: 6:30 PM
Fremont	Budget Prepared by: Aaron Foster

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
	<p>Fremont County Weed &amp; Pest Control District is a special District political subdivision of the State of Wyoming established under W.S. 11/5/101 to 303. Our central offices and accounting functions are in the Fremont County Court House, 450 N. 2nd Street, Room 325, Lander, WY 82520. We have subsidiary facilities in Lander, Riverton, and Dubois.</p> <p>The District uses a modified accrual system of accounting. With revenue, self-generated income is posted on the day the work is completed, but tax revenues received from the County Treasurer are posted the last day of the month of distribution. Expenses are posted as invoiced with exception of goods purchased for resale which are posted when sold. Bills for the previous month, with the exception of payroll, are paid at the next regular board meeting held on the second Monday of the month. Purchases with the debit card are pre/approved, paid at the time of purchase and reviewed by the Board at their next meeting with the rest of the bills. Payroll is paid on the last working day of the month. The District has a standalone audit completed by Mckee, Marburger, &amp; Fagnant, P.C.</p> <p>The 2016/2017 FY Budget for Fremont County Weed and Pest Control District assumes that one mil will raise \$669,000. As reduction of nearly 30% from FY 15/16. The overall budget for both programs, General Weed Control and Special Weed Management reflects a decrease of \$459,178 over last year. Due to budget cuts, the District expects an increase in mill levy request from 1.96 to 2.0 which is the full authorization for the District. In addition to general work agreements with local agencies, this budget also includes estimated revenues for an Emergency Insect Management Grant from the State of Wyoming for \$83,520 for West Nile Virus targeted mosquito control. A grant from the Shoshone National Forest, Resource Advisory Committee for \$40,000. The remaining balance of a grant from the Sage Grouse Working Group for \$7375. A State and Private Forest Grant for \$10,000. The actual tax request for this year is \$1,336,027, a decrease from FY 15/16. This level of funding is a significant reduction from last FY and required the District to make cuts to all line items, reduce overtime availability, implement a salary freeze for all employees, reduce cost share percentages and caps, and includes staff retirements.</p> <p>The District is authorized by statute to spend up to one mill for general weed and pest control activities. On July 1, 1990 the Special</p>	

### PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 <b>Total Budgeted Expenditures</b>	\$3,175,468	\$3,479,769	\$3,033,928	\$3,033,928
S-2 <b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3 <b>Total to be added to Restricted Funds</b>	\$60,000	\$60,000	\$0	\$0
S-4 <b>Total General Fund and Forecasted Revenues</b>	\$4,483,179	\$4,449,565	\$4,223,928	\$4,223,928
S-5 <b>Amount requested from County Commissioners</b>	\$2,038,799	\$2,028,202	\$1,569,027	\$1,569,027
S-6 <b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

Fremont County Weed & Pest Control District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 <b>Operating Revenues</b>	\$563,267	\$420,000	\$420,000	\$420,000
S-8 <b>Tax levy (From the County Treasurer)</b>	\$1,798,597	\$1,795,202	\$1,336,027	\$1,336,027
S-9 <b>Government Support</b>	\$332,605	\$239,300	\$287,873	\$287,873
S-10 <b>Grants</b>	\$363,328	\$369,500	\$381,928	\$381,928
S-11 <b>Other County Support (Not from Co. Treas.)</b>	\$240,202	\$233,000	\$233,000	\$233,000
S-12 <b>Miscellaneous</b>	\$1,655	\$2,100	\$2,100	\$2,100
S-13 <b>Other Forecasted Revenue</b>	\$348,658	\$386,303	\$538,000	\$538,000
S-14 <b>Total Revenue</b>	\$3,648,312	\$3,445,405	\$3,198,928	\$3,198,928

FY 7/1/16-6/30/17

<b>EXPENDITURE SUMMARY</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$23,035	\$98,500	\$21,250	\$21,250
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$242,072	\$235,600	\$211,750	\$211,750
S-18	<b>Operations</b>	\$2,345,022	\$2,517,600	\$2,276,570	\$2,276,570
S-19	<b>Indirect Costs</b>	\$565,339	\$628,069	\$524,358	\$524,358
S-20	<b>Total Expenditures</b>	\$3,175,468	\$3,479,769	\$3,033,928	\$3,033,928

<b>DEBT SUMMARY</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

<b>CASH AND INVESTMENTS</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$834,867	\$1,004,160	\$1,025,000	\$1,025,000

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$0	\$60,000	\$60,000	\$60,000
S-25	b. Other Reserve	\$0	\$600,000	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$1,030,000	\$430,000	\$250,000	\$250,000
	<b>Total Reserves (a+b+c)</b>	\$1,030,000	\$1,090,000	\$310,000	\$310,000
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$60,000	\$60,000	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$60,000	\$60,000	\$0	\$0
S-31	<b>Subtotal</b>	\$1,090,000	\$1,150,000	\$310,000	\$310,000
S-32	<b>Less Total to be spent</b>	\$0	\$60,000	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$1,090,000	\$1,090,000	\$310,000	\$310,000

End of Summary

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

Date adopted by Special District \_\_\_\_\_

**DISTRICT ADDRESS:** 450 N. 2nd St., Rm 325  
Lander, WY 82520

**PREPARED BY:** Aaron Foster

**DISTRICT PHONE:** 307-332-1052

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division

# Proposed Budget

Fremont County Weed & Pest Control District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

**PROPERTY TAXES AND ASSESSMENTS**

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$1,798,597	\$1,795,202	\$1,336,027	\$1,336,027
R-1.2	Other County Support	\$240,202	\$233,000	\$233,000	\$233,000

**FORECASTED REVENUE**

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$267,598	\$187,300	\$234,373	\$234,373
R-2.2	Additional County Aid (non-treasurer)	\$17,005	\$5,000	\$5,000	\$5,000
R-2.3	City (or Town) Aid	\$9,802	\$8,000	\$8,000	\$8,000
R-2.4	Other (Specify) <span style="margin-left: 50px;">Irrigation Districts</span>	\$38,200	\$39,000	\$40,500	\$40,500
R-2.5	<b>Total Government Support</b>	\$332,605	\$239,300	\$287,873	\$287,873
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$552,135	\$400,000	\$400,000	\$400,000
R-3.2	Sales of Goods or Services	\$0	\$10,000	\$10,000	\$10,000
R-3.3	Other Assessments	\$11,132	\$10,000	\$10,000	\$10,000
R-3.4	<b>Total Operating Revenues</b>	\$563,267	\$420,000	\$420,000	\$420,000
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants	\$356,423	\$316,500	\$364,553	\$364,553
R-4.2	Federal Grants thru State Agencies	\$3,657	\$22,000	\$10,000	\$10,000
R-4.3	Grants from State Agencies	\$3,248	\$31,000	\$7,375	\$7,375
R-4.4	<b>Total Grants</b>	\$363,328	\$369,500	\$381,928	\$381,928
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$2,156	\$1,600	\$1,600	\$1,600
R-5.2	Other: Specify <span style="margin-left: 50px;">Miscellaneous</span>	-\$501	\$500	\$500	\$500
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$1,655	\$2,100	\$2,100	\$2,100
R-5.5	<b>Total Forecasted Revenue</b>	\$1,260,855	\$1,030,900	\$1,091,901	\$1,091,901
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	<u>Accounts Recievable</u>	\$76,237	\$92,637	\$258,000	\$258,000
R-6.4	<u>Chemical Inventory</u>	\$272,421	\$293,666	\$280,000	\$280,000
R-6.5	<u></u>				
R-6.6	<b>Total Other Forecasted Revenue (a+b)</b>	\$348,658	\$386,303	\$538,000	\$538,000

# Proposed Budget

Fremont County Weed & Pest Control District

FYE 6/30/2017

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles	\$0	\$60,000		
E-1.3	Office Equipment	\$8,436	\$7,500	\$5,250	\$5,250
E-1.4	Other (Specify)				
E-1.5	<u>Spray Equipment &gt;\$1000</u>	\$11,925	\$25,000	\$10,000	\$10,000
E-1.6	<u>Bldg Const. &amp; Improve</u>	\$2,674	\$6,000	\$6,000	\$6,000
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$23,035</b>	<b>\$98,500</b>	<b>\$21,250</b>	<b>\$21,250</b>

## ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$73,501	\$76,500	\$74,500	\$74,500
E-2.2	Secretary	\$45,740	\$50,000	\$44,000	\$44,000
E-2.3	Clerical	\$36,500	\$40,000	\$39,500	\$39,500
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	\$1,164	\$1,500	\$1,500	\$1,500
E-3.2	Mileage	\$2,261	\$2,500	\$2,500	\$2,500
E-3.3	Other (Specify)				
E-3.4	<u>General</u>	\$4,447	\$5,000	\$5,000	\$5,000
E-3.5					
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$302	\$300	\$300	\$300
E-4.2	Accounting/Auditing	\$12,715	\$11,800	\$11,800	\$11,800
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$9,523	\$9,500	\$6,650	\$6,650
E-5.2	Office equipment, rent & repair	\$39,244	\$20,000	\$16,000	\$16,000
E-5.3	Education	\$9,949	\$10,000	\$4,000	\$4,000
E-5.4	Registrations	\$6,726	\$8,500	\$6,000	\$6,000
E-5.5	Other (Specify)				
E-5.6					
E-5.7					
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$242,072</b>	<b>\$235,600</b>	<b>\$211,750</b>	<b>\$211,750</b>

# Proposed Budget

Fremont County Weed & Pest Control District

FYE 6/30/2017

## OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$908,523	\$994,100	\$812,000	\$812,000
E-7.2	Service Contracts	\$11,184	\$73,000	\$202,520	\$202,520
E-7.3	Other (Specify)				
E-7.4	Safety & Protection	\$6,255	\$7,500	\$8,450	\$8,450
E-7.5					
E-7.6					
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage	\$150	\$0	\$500	\$500
E-8.2	Other (Specify)				
E-8.3	Travel & Training	\$9,951	\$20,300	\$10,000	\$10,000
E-8.4					
E-8.5					
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Shop Supplies	\$10,726	\$15,500	\$13,500	\$13,500
E-9.2	Fuel	\$61,445	\$80,000	\$70,000	\$70,000
E-9.3	Equipment <\$1000	\$29,473	\$27,000	\$18,900	\$18,900
E-9.4	Repairs & Maintenance	\$64,425	\$60,000	\$60,000	\$60,000
E-9.5					
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Cost Share - Dealers & 3r	\$148,165	\$170,000	\$100,000	\$100,000
E-10.2	Cost Share - Product & A	\$495,722	\$490,000	\$445,500	\$445,500
E-10.3	City Reimbursement Prog	\$208,353	\$172,000	\$172,000	\$172,000
E-10.4	COGS - Books/Crop Certi	\$7,425	\$8,600	\$8,600	\$8,600
E-10.5					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Bio Control Consortia	\$60,000	\$60,000	\$40,000	\$40,000
E-11.2	Water Maintenance	\$430	\$8,000	\$8,000	\$8,000
E-11.3	Dubois Warehouse Lease	\$6,000	\$6,000	\$6,000	\$6,000
E-11.4	Herbarium	\$17,949			
E-11.5					
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Pesticides & Adjuvants - C	\$283,963	\$310,000	\$285,000	\$285,000
E-12.2	Bio Agents	\$351	\$500	\$500	\$500
E-12.3	Utilities	\$14,507	\$15,000	\$15,000	\$15,000
E-12.4	Titles & Licensing Fees	\$25	\$100	\$100	\$100
E-12.5					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$2,345,022</b>	<b>\$2,517,600</b>	<b>\$2,276,570</b>	<b>\$2,276,570</b>

# Proposed Budget

Fremont County Weed & Pest Control District

FYE 6/30/2017

## INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$11,459	\$12,229	\$12,300	\$12,300
E-14.2	Buildings and vehicles		\$9,884	\$10,140	\$10,140	\$10,140
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Liability Claims &amp; Deducts</u>		\$441	\$0	\$0	
E-14.6						
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$66,161	\$72,000	\$60,100	\$60,100
E-15.2	Workers Compensation		\$31,396	\$33,500	\$27,850	\$27,850
E-15.3	Unemployment Taxes		\$460	\$4,000	\$4,000	\$4,000
E-15.4	Retirement		\$122,973	\$138,800	\$119,400	\$119,400
E-15.5	Health Insurance		\$306,621	\$340,000	\$275,868	\$275,868
E-15.6	Other (Specify)					
E-15.7	<u>Medicare</u>		\$15,473	\$16,800	\$14,100	\$14,100
E-15.8	<u>QuickBooks Direct Depos</u>		\$471	\$600	\$600	\$600
E-15.9						
<b>E-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$565,339</b>	<b>\$628,069</b>	<b>\$524,358</b>	<b>\$524,358</b>

## DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Proposed Budget

Fremont County Weed & Pest Control District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	<b>Balances at End of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance				
C-1.2	Savings and Investments Account Balance	\$834,867	\$1,004,160	\$1,025,000	\$1,025,000
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$1,090,000	\$1,090,000	\$310,000	\$310,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$1,924,867</b>	<b>\$2,094,160</b>	<b>\$1,335,000</b>	<b>\$1,335,000</b>
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	\$76,237	\$92,637	\$880,000	\$880,000
C-2.2	b. Reserves	\$1,090,000	\$1,090,000	\$310,000	\$310,000
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$1,166,237</b>	<b>\$1,182,637</b>	<b>\$1,190,000</b>	<b>\$1,190,000</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$758,630</b>	<b>\$911,523</b>	<b>\$145,000</b>	<b>\$145,000</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Balance in Reserve Account, <b>end of previous fiscal year.</b>	\$0	\$60,000	\$60,000	\$60,000
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve	\$60,000	\$60,000		
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	<b>SUB-TOTAL</b>	<b>\$60,000</b>	<b>\$120,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Vehicle _____		\$60,000		
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Account (Line 3 - Line 5)	\$60,000	\$60,000	\$60,000	\$60,000

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

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Balance in Reserve Account, beginning of budget year	\$0	\$600,000	\$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>	<b>\$0</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>
C-4.6	"Other Reserves"				
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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	9 - Line 11)	\$0	\$600,000	\$0	\$0

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

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Balance in Reserve Account, beginning of budget year	\$1,030,000	\$430,000	\$250,000	\$250,000
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>	<b>\$1,030,000</b>	<b>\$430,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
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	Balance to be retained in Assigned Fund Balance	\$1,030,000	\$430,000	\$250,000	\$250,000
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>