

Proposed Budget

Final

Washakie County Predator Management District	
P.O. Box 955 Worland, WY 82401 307-347-3633	Budget Hearing Information: Location: Worland Community Center Date: July 6th, 2017 Time: 5:30 P.M. Budget Prepared by: Western Sage CPAs PC
Washakie County	

S-1 BUDGET MESSAGE W.S. 16-4-102d

The Washakie County Predator Management District proposes no major changes in financial policy for the 2017-2018 fiscal year. The Washakie County Predator Management District continues to abide by the following proposed financial policies for the budget year:

- The proposed budget shall be set forth including actual revenues and expenditures in the last fiscal year, estimated total revenues and expenditures for the current fiscal year, and estimated revenues and expenditures for the proposed fiscal year.
- Estimated revenues and expenditures for the proposed fiscal year are based on prior and current fiscal year data; estimates of revenues shall contain estimates of all anticipated revenues from any source and estimates of expenses shall contain proposed Wildlife Service contracts or independent contractor contracts for the proposed fiscal year.
- The proposed budget format shall be prepared to best serve the Washakie County Predator Management District which incorporates a long-term perspective.
- If needed, the board may amend the requested budget and the requested budget as amended shall be the budget proposed for adoption.
- The proposed budget shall be reviewed and considered by the board in a regular or special meeting called for this purpose. Following a public hearing as provided by Wyoming Statute, the board shall adopt a budget.
- This act does not prevent the board from undertaking any project authorized by vote of the people after adoption of the budget, and if said act occurs the budget adopted may be amended to best fit the needs of the Washakie County Predator Management District at that time.

With the above financial policies in mind, the current proposed budget shows a revenue increase in State Aid from the previous year, as reserve funds were used in the current fiscal year to operate in an effective manner and fulfill current Wildlife Service contracts. The proposed budget estimates total revenues at \$215,250 and total expenditures at \$214,162; the approximate \$1,000 variance between the two allows for any inaccuracies in proposed budget expenditure estimates. With this proposed budget, proposed cash and investment balances will remain consistent from the current fiscal year to the next fiscal year keeping in mind the Washakie County Predator Management District's long-term perspective.

Names of Board Members	Date of End of Term
Rolly Redland	12/31/18
Mark Dooley	12/31/17
Chris Schmeltzer	12/31/17
Mark Brewster	12/31/17
Aaron Anderson	12/31/18
Kirk Tolman	12/31/18

Does the district have regular office hours exceeding 20 hours per week? No

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-10-1? Yes

Where are the minutes of your board meeting available for public review?
 Minutes of the board meetings are available for public review at the office of the County Clerk.

How and where are the notices of meeting posted for the public?
 Notices of meetings are posted for the public in the Daily news, twice, two weeks prior to the meeting dates.

Where are the public meetings held?
 Public meetings are held at the Worland Community Center.

PROPOSED BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$231,790	\$264,591	\$214,162	\$214,162
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$456,659	\$262,392	\$312,470	\$312,470
S-5	Amount requested from County Commissioners	\$31,215	\$30,000	\$30,000	\$30,000
S-6	Additional Funding Needed			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$192,586	\$135,999	\$185,000	\$185,000
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$31,215	\$30,000	\$30,000	\$30,000
S-12	Miscellaneous	\$302	\$250	\$250	\$250
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$224,113	\$166,249	\$215,250	\$215,250

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$3,933	\$4,225	\$4,250	\$4,250
S-18	Operations	\$227,556	\$260,055	\$209,612	\$209,612
S-19	Indirect Costs	\$300	\$300	\$300	\$300
S-20	Total Expenditures	\$231,790	\$264,591	\$214,162	\$214,162

DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$234,546	\$96,133	\$97,220	\$97,220

Summary of Reserve Funds		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
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	\$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	\$0	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	\$0

End of Summary

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

Date adopted by Special District

DISTRICT ADDRESS: P.O. Box 955
 Worland, WY 82401

PREPARED BY: Western Sage CPAs PC

DISTRICT PHONE: 307-347-3633

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

Proposed Budget

Washakie County Predator Management District
 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)				
R-1.2	Other County Support	\$31,215	\$30,000	\$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	\$180,000	\$120,000	\$185,000	
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify) <u>WS Contract</u>	\$12,596	\$15,999	\$0	
R-2.5	Total Government Support	\$192,596	\$135,999	\$185,000	
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$0	\$0	\$0	
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	
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$302	\$250	\$250	
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$302	\$250	\$250	
R-5.5	Total Forecasted Revenue	\$192,898	\$136,249	\$185,250	
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	

Proposed Budget

Washakie County Predator Management District
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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				
E-1,3	Office Equipment				
E-1,4	Other (Specify)				
E-1,5					
E-1,6					
E-1,7					
E-1,8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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					
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	\$3,387	\$3,500	\$3,500	
E-4,3	Other (Specify)				
E-4,4	Service Charge	\$3	\$0	\$0	
E-4,5					
E-4,6					
E-5	Other Administrative Expenses				
E-5,1	Office Supplies	\$0	\$100	\$100	
E-5,2	Office equipment, rent & repair				
E-5,3	Education				
E-5,4	Registrations				
E-5,5	Other (Specify)				
E-5,6	Advertising	\$180	\$250	\$250	
E-5,7	Predator Fees	\$364	\$375	\$400	
E-5,8					
E-6	TOTAL ADMINISTRATION	\$3,933	\$4,225	\$4,250	

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Washakie County Predator Management District

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				
E-7,2	Service Contracts				
E-7,3	Other (Specify)				
E-7,4					
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	Bait	\$141	\$150	\$150	
E-9,2					
E-9,3					
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	WS - Personnel Comp.	\$157,219	\$178,757	\$145,467	
E-11,2	WS - Flying Hours	\$24,645	\$36,900	\$35,400	
E-11,3	WS - Supplies & Other	\$4,232	\$8,110	\$7,838	
E-11,4	WS - Admin & Job Cost	\$41,318	\$36,138	\$20,758	
E-11,5					
E-12	Other operations (Specify)				
E-12,1					
E-12,2					
E-12,3					
E-12,4					
E-12,5					
E-13	TOTAL OPERATIONS	\$227,556	\$260,055	\$209,612	

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Washakie County Predator Management District

FYE 6/30/2018

INDIRECT COSTS BUDGET

E-14 Insurance

- E-14.1 Liability
- E-14.2 Buildings and vehicles
- E-14.3 Equipment
- E-14.4 Other (Specify)
- E-14.5 _____
- E-14.6 _____
- E-14.7 _____

E-15 Indirect payroll costs:

- E-15.1 FICA (Social Security) taxes
- E-15.2 Workers Compensation
- E-15.3 Unemployment Taxes
- E-15.4 Retirement
- E-15.5 Health Insurance
- E-15.6 Other (Specify)
- E-15.7 _____
- E-15.8 _____
- E-15.9 _____

E-16 Depreciation Expenses

E-17 TOTAL INDIRECT COSTS

2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
\$300	\$300	\$300	
\$300	\$300	\$300	

DEBT SERVICE BUDGET

D-1 Debt Service

- D-1.1 Principal
- D-1.2 Interest
- D-1.3 Fees

D-2 TOTAL DEBT SERVICE

2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
\$0	\$0	\$0	

Proposed Budget

Washakie County Predator Management District
 NAME OF DISTRICT/BOARD

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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	\$182,396	\$43,846	\$44,733	
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance	\$52,150	\$52,286	\$52,486	
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$0	\$0	\$0	
C-1.6	Total Estimated Cash and Investments on Hand	\$234,546	\$96,133	\$97,220	
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$0	\$0	\$0	
C-2.3	Total Deductions (a+b)	\$0	\$0	\$0	
C-2.4	Estimated Non-Restricted Funds Available	\$234,546	\$96,133	\$97,220	

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)		\$0	\$0	
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	\$0	\$0	\$0	
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes:				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	

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 f				
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)		\$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	
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	
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	