

Final Budget



| Johnson County Fire Control District #1 | |
|---|---------------------------------|
| Budget Hearing Information | |
| PO Box 947 | Location: 790 Volunteer Lane |
| Buffalo, WY 82834 | Date: 7/10/2018 |
| 307-684-9058 | Time: 1:00 PM |
| Johnson County | Budget Prepared by: Chanda Rule |

S-A BUDGET MESSAGE W.S. 16-4-10a(d)

For the upcoming fiscal year ending June 30, 2019, Johnson County Fire Control District #1 has budgeted to expend a total of \$870,645.00 in the following budget categories: Administration-\$60,710.00 Operations-\$639,000.00, Indirect Costs-\$110,934.75, and Capital Outlay-\$60,000.00. These expenditures will be financed from the following anticipated revenue sources: Operating Revenue-\$227,000.00, Grants-\$2,500.00, Interest income and misc.-\$50,000.00, and property tax assessment and motor vehicle registrations-\$395,322.00, with the remaining balance to come from existing cash balances. Cash reserves of \$3,950,000.00 are held in reserves for Equipment Replacement Reserve of \$1,500,000.00, Building Reserve of \$500,000.00, Emergency Cash Reserve of \$450,000.00 and Fire Suppression Reserve of \$1,500,000.00. Additional details to the above budget figures are available at the District office in Buffalo.

Date 7-25-18

Mil 1.711


Chairman

S-B RESERVE DESCRIPTION

Johnson County Fire Control District #1 holds \$3,950,000 in reserves. The Fire Suppression reserve account balance is \$1,500,000, this is to be used for fire suppression for those fires that are large enough to deplete our operating cash and our fire suppression line item. The District has \$1,500,000 in equipment reserves, this would replace equipment that was destroyed and not on the replacement schedule, or would be used to update other equipment. The Building reserve of \$500,000, which we decreased from \$1,000,000 in FYE16 is in place to replace any

| Names of Board Members | Date of End of Term | Does the district have regular office hours exceeding 20 hours per week? |
|------------------------|---------------------|--|
| Don Camino | 12/31/2020 | <input type="checkbox"/> No |
| Shawn Miller | 12/31/2018 | |
| Virginia Watt | 12/31/2018 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-303(c)? Yes

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

How and where are the notices of meeting posted for the public?
They are advertised in the Buffalo Bulletin

Where are the public meetings held?
790 Volunteer Lane, Buffalo, WY

FINAL BUDGET SUMMARY

| OVERVIEW | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Final Approval |
|----------|--|---------------------|------------------------|-----------------------|----------------|
| S-1 | Total Budgeted Expenditures | \$986,711 | \$659,302 | \$870,645 | \$870,645 |
| 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 | \$699,357 | \$899,856 | \$870,645 | \$870,645 |
| S-5 | Amount requested from County Commissioners | \$232,419 | \$362,342 | \$395,322 | \$395,322 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Final Approval |
|-----------------|--|---------------------|------------------------|-----------------------|----------------|
| S-7 | Operating Revenues | \$195,236 | \$271,664 | \$227,000 | \$227,000 |
| S-8 | Tax levy (From the County Treasurer) | \$212,300 | \$326,600 | \$370,322 | \$370,322 |
| S-9 | Government Support | \$0 | \$0 | \$0 | \$0 |
| S-10 | Grants | \$29,905 | \$12,253 | \$2,500 | \$2,500 |
| S-11 | Other County Support (Not from Co. Treas.) | \$20,120 | \$35,742 | \$25,000 | \$25,000 |
| S-12 | Miscellaneous | \$52,470 | \$64,270 | \$50,000 | \$50,000 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 | Total Revenue | \$510,030 | \$710,529 | \$674,822 | \$674,822 |

| EXPENDITURE SUMMARY | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Final Approval |
|---------------------|---------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$455,864 | \$83,468 | \$60,000 | \$60,000 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$70,383 | \$53,275 | \$60,710 | \$60,710 |
| S-18 | Operations | \$377,993 | \$431,370 | \$639,000 | \$639,000 |
| S-19 | Indirect Costs | \$82,471 | \$91,189 | \$110,935 | \$110,935 |
| S-20 | Total Expenditures | \$986,711 | \$659,302 | \$870,645 | \$870,645 |

| 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 | \$189,328 | \$189,328 | \$195,823 | \$195,823 |
| Summary of Reserve Funds | | | | | |
| S-23 | Beginning Balance in Reserve Accounts | | | | |
| S-24 | a. Depreciation Reserve | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| S-25 | b. Other Reserve | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 |
| S-26 | c. Emergency Reserve (Cash) | \$450,000 | \$450,000 | \$450,000 | \$450,000 |
| | Total Reserves (a+b+c) | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 |
| 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 | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 |
| S-32 | Less Total to be spent | \$0 | \$0 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 |

End of Summary

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

DISTRICT ADDRESS: PO Box 947
Buffalo, WY 82834

PREPARED BY: Chanda Rule

DISTRICT PHONE: 307-684-9058

Final Budget

Johnson County Fire Control District #1

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 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$212,300 | \$326,600 | \$370,322 | \$370,322 |
| R-1.2 | Other County Support | \$20,120 | \$35,742 | \$25,000 | \$25,000 |

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 | \$191,673 | \$269,541 | \$225,000 | \$225,000 |
| R-3.2 | Sales of Goods or Services | \$3,563 | \$2,123 | \$2,000 | \$2,000 |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$195,236 | \$271,664 | \$227,000 | \$227,000 |
| R-4 | Grants | | | | |
| R-4.1 | Direct Federal Grants | | | | |
| R-4.2 | Federal Grants thru State Agencies | \$23,692 | \$6,368 | \$0 | |
| R-4.3 | Grants from State Agencies | \$6,212 | \$5,884 | \$2,500 | \$2,500 |
| R-4.4 | Total Grants | \$29,905 | \$12,253 | \$2,500 | \$2,500 |
| R-5 | Miscellaneous Revenue | | | | |
| R-5.1 | Interest | \$51,635 | \$54,270 | \$50,000 | \$50,000 |
| R-5.2 | Other: Specify | \$835 | \$10,000 | \$0 | |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$52,470 | \$64,270 | \$50,000 | \$50,000 |
| R-5.5 | Total Forecasted Revenue | \$277,611 | \$348,187 | \$279,500 | \$279,500 |
| 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 Fire Control District #1

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 | \$449,714 | \$6,400 | \$60,000 | \$60,000 |
| E-1.3 | Office Equipment | | | | |
| E-1.4 | Other (Specify) | | | | |
| E-1.5 | building repairs | | \$70,000 | | |
| E-1.6 | | | | | |
| E-1.7 | see additional details | \$6,150 | \$7,068 | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$455,864 | \$83,468 | \$60,000 | \$60,000 |

ADMINISTRATION BUDGET

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Final Approval |
|------------|--------------------------------------|---------------------|------------------------|-----------------------|-----------------|
| E-2 | Personnel Services | | | | |
| E-2.1 | Administrator | \$22,453 | \$20,610 | \$25,000 | \$25,000 |
| 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 | election fees | \$775 | \$0 | \$1,000 | \$1,000 |
| E-3.5 | advertising | \$104 | \$192 | \$500 | \$500 |
| E-3.6 | | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | \$0 | \$0 | \$1,000 | \$1,000 |
| E-4.2 | Accounting/Auditing | \$17,000 | \$7,500 | \$7,900 | \$7,900 |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | Fire Warden | \$7,319 | \$7,600 | \$7,600 | \$7,600 |
| E-4.5 | cleaning services | \$8,030 | \$5,440 | \$500 | \$500 |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | \$3,748 | \$3,113 | \$3,500 | \$3,500 |
| E-5.2 | Office equipment, rent & repair | | | | |
| E-5.3 | Education | \$621 | \$442 | \$2,000 | \$2,000 |
| E-5.4 | Registrations | \$101 | \$0 | \$50 | \$50 |
| E-5.5 | Other (Specify) | | | | |
| E-5.6 | Chief expense | \$100 | \$100 | \$150 | \$150 |
| E-5.7 | bank fees/interest ex | \$289 | \$0 | \$1,510 | \$1,510 |
| E-5.8 | see additional details | \$9,843 | \$8,278 | \$10,000 | \$10,000 |
| E-6 | TOTAL ADMINISTRATION | \$70,383 | \$53,275 | \$60,710 | \$60,710 |

Final Budget

Johnson County Fire Control District #1

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 | \$174,739 | \$221,741 | \$275,000 | \$275,000 |
| 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 | meals and travel | \$9,862 | \$6,094 | \$8,000 | \$8,000 |
| E-8.4 | | | | | |
| E-8.5 | | | | | |
| E-9 | Operating supplies (List) | | | | |
| E-9.1 | Safety Equip | \$18,447 | \$28,725 | \$30,000 | \$30,000 |
| E-9.2 | Fuel | \$5,068 | \$6,022 | \$7,500 | \$7,500 |
| E-9.3 | mechanic materials | \$2,468 | \$0 | \$0 | |
| E-9.4 | repairs and maintenance | \$30,059 | \$32,923 | \$40,500 | \$40,500 |
| E-9.5 | see additional details | \$24,615 | \$23,424 | \$25,000 | \$25,000 |
| E-10 | Program Services (List) | | | | |
| E-10.1 | Call out expenses | \$88,196 | \$102,481 | \$150,000 | \$150,000 |
| E-10.2 | fire prevention | \$2,519 | \$2,768 | \$3,000 | \$3,000 |
| E-10.3 | fire suppression | \$4,215 | \$1,683 | \$100,000 | \$100,000 |
| E-10.4 | | | | | |
| E-10.5 | | | | | |
| E-11 | Contractual Arrangements (List) | | | | |
| E-11.1 | wildland mitigation | \$17,804 | \$5,507 | \$0 | |
| E-11.2 | | | | | |
| E-11.3 | | | | | |
| E-11.4 | | | | | |
| 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 | \$377,993 | \$431,370 | \$639,000 | \$639,000 |

Final Budget

Johnson County Fire Control District #1

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 | | | | | |
| E-14.2 | Buildings and vehicles | | | | | |
| E-14.3 | Equipment | | | | | |
| E-14.4 | Other (Specify) | | | | | |
| E-14.5 | <u>total insurance</u> | | \$19,781 | \$24,433 | \$28,000 | \$28,000 |
| E-14.6 | | | | | | |
| E-14.7 | | | | | | |
| E-15 | Indirect payroll costs: | | | | | |
| E-15.1 | FICA (Social Security) taxes | | \$11,098 | \$11,571 | \$18,970 | \$18,970 |
| E-15.2 | Workers Compensation | | \$8,065 | \$18,540 | \$22,950 | \$22,950 |
| E-15.3 | Unemployment Taxes | | \$5,600 | \$679 | \$840 | \$840 |
| E-15.4 | Retirement | | \$10,838 | \$12,938 | \$15,000 | \$15,000 |
| E-15.5 | Health Insurance | | \$27,089 | \$22,859 | \$25,000 | \$25,000 |
| E-15.6 | Other (Specify) | | | | | |
| E-15.7 | <u>direct deposit fee</u> | | \$0 | \$169 | \$175 | \$175 |
| E-15.8 | | | | | | |
| E-15.9 | | | | | | |
| E-16 | Depreciation Expenses | | | | | |
| E-17 | TOTAL INDIRECT COSTS | | \$82,471 | \$91,189 | \$110,935 | \$110,935 |

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 Fire Control District #1
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2019

GENERAL FUNDS

| | | End of Year 2016-2017 Actual | Beginning 2017-2018 Estimated | Beginning 2018-2019 Proposed | Final Approval |
|-------|---|------------------------------------|-------------------------------------|------------------------------------|--------------------|
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$63,880 | \$63,880 | \$50,000 | \$50,000 |
| C-1.2 | Savings and Investments Account Balance | \$125,448 | \$125,448 | \$145,823 | \$145,823 |
| C-1.3 | General Fund CD Balance | | \$0 | | |
| C-1.4 | All Other Funds | | \$0 | | |
| C-1.5 | Reserves (From Below) | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$4,139,328 | \$4,139,328 | \$4,145,823 | \$4,145,823 |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 |
| C-2.3 | Total Deductions (a+b) | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$189,328 | \$189,328 | \$195,823 | \$195,823 |

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Final Approval |
|--------|---|---------------------|------------------------|-----------------------|--------------------|
| C-3 | | | | | |
| C-3.1 | Beginning Balance in Reserve Account (end of previous year) | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| C-3.2 | Date of Reserve Approval in Minutes: <u>1/13/2013</u> | | | | |
| C-3.3 | Amount to be added to the reserve | | | | |
| C-3.4 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-3.5 | SUB-TOTAL | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| 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 | \$0 |
| C-3.12 | Balance to be retained in Depreciation Reserve Account | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Final Approval |
|--------|---|---------------------|------------------------|-----------------------|--------------------|
| C-4 | | | | | |
| C-4.1 | Beginning Balance in Reserve Account (end of previous year) | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 |
| C-4.2 | Date of Reserve Approval in Minutes: <u>1/13/2013</u> | | | | |
| C-4.3 | Amount to be added to the reserve | | | | |
| C-4.4 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-4.5 | SUB-TOTAL | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 |
| 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 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 |

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Final Approval |
|-------|---|---------------------|------------------------|-----------------------|------------------|
| C-5 | | | | | |
| C-5.1 | Beginning Balance in Reserve Account (end of previous year) | \$450,000 | \$450,000 | \$450,000 | \$450,000 |
| 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 | \$450,000 | \$450,000 | \$450,000 | \$450,000 |
| 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 | \$450,000 | \$450,000 | \$450,000 | \$450,000 |
| C-5.9 | TOTAL TO BE SPENT | \$0 | \$0 | \$0 | \$0 |