

Proposed 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. 16-4-104(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.

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

S-C

Names of Board Members	Date of End of Term
Don Camino	12/31/2020
Shawn Miller	12/31/2018
Virginia Watt	12/31/2018

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. 16-12-303(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

Proposed Budget

Johnson County Fire Control District #1
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2019

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$212,300	\$326,600	\$370,322	
R-1.2	Other County Support	\$20,120	\$35,742	\$25,000	

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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	
R-3	Operating Revenues				
R-3.1	Customer Charges	\$191,673	\$269,541	\$225,000	
R-3.2	Sales of Goods or Services	\$3,563	\$2,123	\$2,000	
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$195,236	\$271,664	\$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	
R-4.4	Total Grants	\$29,905	\$12,253	\$2,500	
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$51,635	\$54,270	\$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	
R-5.5	Total Forecasted Revenue	\$277,611	\$348,187	\$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	

Proposed 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	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles	\$449,714	\$6,400	\$60,000	\$56,000
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>building repairs</u>		\$70,000		
E-1.6					
E-1.7	<u>see additional details</u>	\$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	Pending 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	<u>election fees</u>	\$775	\$0	\$1,000	\$1,000
E-3.5	<u>advertising</u>	\$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	<u>Fire Warden</u>	\$7,319	\$7,600	\$7,600	\$7,600
E-4.5	<u>cleaning services</u>	\$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	<u>Chief expense</u>	\$100	\$100	\$150	\$150
E-5.7	<u>bank fees/interest ex</u>	\$289	\$0	\$1,510	\$1,510
E-5.8	<u>see additional details</u>	\$9,843	\$8,278	\$10,000	\$10,000
E-6	TOTAL ADMINISTRATION	\$70,383	\$53,275	\$60,710	\$60,710

Proposed Budget

Johnson County Fire Control District #1

FYE 6/30/2019

OPERATIONS BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages—Operations	\$174,739	\$221,741	\$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	
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Safety Equip	\$18,447	\$28,725	\$30,000	
E-9.2	Fuel	\$5,068	\$6,022	\$7,500	
E-9.3	mechanic materials	\$2,468	\$0	\$0	
E-9.4	repairs and maintenance	\$30,059	\$32,923	\$40,500	
E-9.5	see additional details	\$24,615	\$23,424	\$25,000	
E-10	Program Services (List)				
E-10.1	Call out expenses	\$88,196	\$102,481	\$150,000	
E-10.2	fire prevention	\$2,519	\$2,768	\$3,000	
E-10.3	fire suppression	\$4,215	\$1,683	\$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

Proposed Budget

Johnson County Fire Control District #1

FYE 6/30/2019

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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	
E-14.6						
E-14.7						
E-15 Indirect payroll costs:						
E-15.1	FICA (Social Security) taxes		\$11,098	\$11,571	\$18,970	
E-15.2	Workers Compensation		\$8,065	\$18,540	\$22,950	
E-15.3	Unemployment Taxes		\$5,600	\$679	\$840	
E-15.4	Retirement		\$10,838	\$12,938	\$15,000	
E-15.5	Health Insurance		\$27,089	\$22,859	\$25,000	
E-15.6	Other (Specify)					
E-15.7	<u>direct deposit fee</u>		\$0	\$169	\$175	
E-15.8						
E-15.9						
E-16 Depreciation Expenses						
E-17 TOTAL INDIRECT COSTS			\$82,471	\$91,189	\$110,935	

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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	

Proposed Budget

Johnson County Fire Control District #1

FYE 6/30/2019

NAME OF DISTRICT/BOARD

GENERAL FUNDS					
		End of Year	Beginning	Beginning	
		2016-2017	2017-2018	2018-2019	Pending
		Actual	Estimated	Proposed	Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$63,880	\$63,880	\$50,000	
C-1.2	Savings and Investments Account Balance	\$125,448	\$125,448	\$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	
C-1.6	Total Estimated Cash and Investments on Hand	\$4,139,328	\$4,139,328	\$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	
C-2.3	Total Deductions (a+b)	\$3,950,000	\$3,950,000	\$3,950,000	
C-2.4	Estimated Non-Restricted Funds Available	\$189,328	\$189,328	\$195,823	

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)					
		2016-2017	2017-2018	2018-2019	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$1,500,000	\$1,500,000	\$1,500,000	
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$1,500,000	\$1,500,000	\$1,500,000	
C-3.2	Date of Reserve Approval in Minutes: 1/13/2013				
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	
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	\$1,500,000	\$1,500,000	\$1,500,000	

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)					
		2016-2017	2017-2018	2018-2019	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$2,000,000	\$2,000,000	\$2,000,000	
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$2,000,000	\$2,000,000	\$2,000,000	
C-4.2	Date of Reserve Approval in Minutes: 1/13/2013				
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	
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	\$2,000,000	\$2,000,000	\$2,000,000	

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)					
		2016-2017	2017-2018	2018-2019	Pending
		Actual	Estimated	Proposed	Approval
C-5	Beginning Balance in Reserve Account (end of previous year)	\$450,000	\$450,000	\$450,000	
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$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	
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	
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	

PROPOSED BUDGET SUMMARY

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

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

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

DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$189,328	\$189,328	\$195,823	\$189,328

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

