

Final Budget

Johnson County Fire Control District #1	
<small>Budget Hearing Information</small>	
PO Box 947	Location: 790 Volunteer Lane
Buffalo, WY 82834	Date: 7/9/2019
307-684-9058	Time: 8:00 AM
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, 2020, Johnson County Fire Control District #1 has budgeted to expend a total of \$827,190.00 in the following budget categories: Administration-\$62,850.00 Operations-\$651,000.00, Indirect Costs-\$113,340, and Capital Outlay-\$0. These expenditures will be financed from the following anticipated revenue sources: Operating Revenue-\$167,500.00, Interest income and misc.-\$70,000.00, and property tax assessment and motor vehicle registrations-\$549,901.00, 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. The increase in Capital outlay is to extend a portion of the privacy fencing and the increase in funds requested through the mil levy is due to over \$300,000 in uncollected property tax receivables over the last couple of years. 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	2020
Paul Kozisek	2022
Amanda Hulet	2022

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 Clerk's Office

How and where are the notices of meeting posted for the public?
Buffalo Bulletin, Fire Hall Door, Courthouse

Where are the public meetings held?
Johnson County Fire Hall

FINAL BUDGET SUMMARY

OVERVIEW		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$580,164	\$602,400	\$827,190	\$827,190
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	\$827,001	\$642,110	\$827,190	\$827,190
S-5	<i>Amount requested from County Commissioners</i>	\$292,684	\$214,826	\$549,902	\$549,902
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-7	Operating Revenues	\$271,664	\$184,205	\$167,500	\$167,500
S-8	Tax levy (From the County Treasurer)	\$253,101	\$184,215	\$521,300	\$521,300
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$12,223	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$39,583	\$30,611	\$28,602	\$28,602
S-12	Miscellaneous	\$79,433	\$72,081	\$70,000	\$70,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$656,003	\$471,112	\$787,402	\$787,402
FY 7/1/19-6/30/20		Johnson County Fire Control District #1			

EXPENDITURE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-15	Capital Outlay	\$14,718	\$48,135	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$55,113	\$58,212	\$62,850	\$62,850
S-18	Operations	\$420,625	\$398,588	\$651,000	\$651,000
S-19	Indirect Costs	\$89,708	\$97,465	\$113,340	\$113,340
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$580,164	\$602,400	\$827,190	\$827,190

DEBT SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$170,997	\$170,997	\$39,788	\$39,788

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	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. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$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

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

1/23/19 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Johnson County Fire Control District #1

FYE 6/30/2020

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$253,101	\$184,215	\$521,300	\$521,300
R-1.2	Other County Support	\$39,583	\$30,611	\$28,602	\$28,602

FORECASTED REVENUE

		2017-2018 Actual	2018-2019 Estimated	2019-2020 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	\$269,541	\$180,860	\$165,000	\$165,000
R-3.2	Sales of Goods or Services	\$2,123	\$3,345	\$2,500	\$2,500
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$271,664	\$184,205	\$167,500	\$167,500
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$6,368			
R-4.3	Grants from State Agencies	\$5,854			
R-4.4	Total Grants	\$12,223	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$62,473	\$72,081	\$70,000	\$70,000
R-5.2	Other: Specify <u>misc out date eq sales</u>	\$16,959			
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$79,433	\$72,081	\$70,000	\$70,000
R-5.5	Total Forecasted Revenue	\$363,319	\$256,286	\$237,500	\$237,500
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 6/30/2020

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final 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	<u>equipment</u>	\$7,650	\$48,135		
E-1.6	<u>safety equipment</u>	\$7,068			
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$14,718	\$48,135	\$0	\$0

ADMINISTRATION BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$22,794	\$23,864	\$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 costs</u>		\$814	\$500	\$500
E-3.5	<u>advertising</u>	\$92	\$330	\$500	\$500
E-3.6					
E-4	Contractual Services				
E-4.1	Legal			\$1,000	\$1,000
E-4.2	Accounting/Auditing	\$7,500	\$7,900	\$8,100	\$8,100
E-4.3	Other (Specify)				
E-4.4	<u>Fire Warden</u>	\$7,436	\$7,436	\$7,500	\$7,500
E-4.5	<u>cleaning services</u>	\$5,090	\$0	\$500	\$500
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$3,108	\$3,153	\$6,000	\$6,000
E-5.2	Office equipment, rent & repair				
E-5.3	Education	\$482	\$910	\$2,000	\$2,000
E-5.4	Registrations	\$49	\$18	\$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 expens</u>	\$35	\$5,206	\$1,550	\$1,550
E-5.8	<u>see additional details</u>	\$8,428	\$8,481	\$10,000	\$10,000
E-6	TOTAL ADMINISTRATION	\$55,113	\$58,212	\$62,850	\$62,850

Final Budget

Johnson County Fire Control District #1

FYE 6/30/2020

OPERATIONS BUDGET			
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			2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$214,571	\$197,097	\$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 & Travel		\$6,012	\$5,262	\$8,000	\$8,000
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	safety equipment		\$26,270	\$41,049	\$30,000	\$30,000
E-9.2	fuel		\$5,986	\$4,402	\$7,500	\$7,500
E-9.3	repairs & Maint		\$32,579	\$31,818	\$68,500	\$68,500
E-9.4	telephone/utilities		\$22,766	\$24,312	\$30,000	\$30,000
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	call out expenses		\$102,481	\$89,967	\$150,000	\$150,000
E-10.2	fire prevention		\$2,768	\$1,325	\$2,000	\$2,000
E-10.3	fire suppression		\$1,683	\$3,355	\$80,000	\$80,000
E-10.4	_____					
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	wildland mitigation		\$5,507	\$0	\$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		\$420,625	\$398,588	\$651,000	\$651,000

Final Budget

Johnson County Fire Control District #1

FYE 6/30/2020

INDIRECT COSTS BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 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>	\$18,049	\$20,519	\$28,000	\$28,000
E-14.6					
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$14,171	\$16,903	\$18,970	\$18,970
E-15.2	Workers Compensation	\$9,708	\$15,710	\$21,330	\$21,330
E-15.3	Unemployment Taxes	\$6,741	\$398	\$840	\$840
E-15.4	Retirement	\$13,016	\$12,192	\$15,000	\$15,000
E-15.5	Health Insurance	\$27,844	\$31,570	\$29,000	\$29,000
E-15.6	Other (Specify)				
E-15.7	<u>direct deposit fee</u>	\$179	\$173	\$200	\$200
E-15.8					
E-15.9					
E-17	TOTAL INDIRECT COSTS	\$89,708	\$97,465	\$113,340	\$113,340

DEBT SERVICE BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 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 6/30/2020

GENERAL FUNDS

		End of Year 2017-2018 Actual	Beginning 2018-2019 Estimated	Beginning 2019-2020 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$52,088	\$52,088	\$39,788	\$39,788
C-1.2	Savings and Investments Account Balance	\$118,910	\$118,910		
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	\$4,120,997	\$4,120,997	\$3,989,788	\$3,989,788
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	\$170,997	\$170,997	\$39,788	\$39,788

SINKING & DEBT SERVICE FUNDS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	\$0	
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	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
C-4.2	<i>Date of Reserve Approval in Minutes:</i> <u>1/13/2013</u>				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	SUB-TOTAL	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
C-4.6	Identify the amount and project to be spent				
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	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000

BOND FUNDS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0

