

Final Budget

Johnson County Fire Control District #1	
Budget Hearing Information	
PO Box 975	Location: 790 Volunteer Lane
Buffalo, WY 82834	Date: 7/11/2017
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, 2018, Johnson County Fire Control District #1 has budgeted to expend a total of \$827,663.75 in the following budget categories: Administration-\$64,575.00, Operations-\$655,600.00, Indirect Costs-\$107,488.75, and Capital Outlay-\$0.00. These expenditures will be financed from the following anticipated revenue sources: Operating Revenue-\$228,000.00, Grants-\$16,250.00, Interest income and misc.-\$48,000.00, and property tax assessment and motor vehicle registrations-\$386,600.00, with the remaining balance to come from existing cash balances. Cash balances 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	12/31/20
Shawn Miller	12/31/18
Virginia Watt	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?
Johnson County Court House-Clerks office

How and where are the notices of meeting posted for the public?
They are the 2nd Tuesday of each month at 8:00 am. If this changes we purchase a public notice from the Buffalo Bulletin

Where are the public meetings held?
790 Volunteer Lane

FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$591,164	\$1,008,295	\$827,664	\$835,264
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	-\$222,020	\$450,000	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$1,555,814	\$1,268,416	\$827,690	\$827,690
S-5	<i>Amount requested from County Commissioners</i>	\$801,021	\$230,452	\$386,600	\$386,600
S-6	Additional Funding Needed :			\$0	\$7,574

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	Operating Revenues	\$238,696	\$194,411	\$228,000	\$228,000
S-8	Tax levy (From the County Treasurer)	\$777,368	\$210,544	\$371,600	\$371,600
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$57,678	\$24,904	\$16,250	\$16,250
S-11	Other County Support (Not from Co. Treas.)	\$23,653	\$19,908	\$15,000	\$15,000
S-12	Miscellaneous	\$63,368	\$48,883	\$48,000	\$48,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$1,160,763	\$498,650	\$678,850	\$678,850
FY 7/1/17-6/30/18		Johnson County Fire Control District #1			

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$464,264	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$66,655	\$62,750	\$64,575	\$72,175
S-18	Operations	\$438,242	\$389,612	\$655,600	\$655,600
S-19	Indirect Costs	\$86,267	\$91,669	\$107,489	\$107,489
S-20	Total Expenditures	\$591,164	\$1,008,295	\$827,664	\$835,264

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

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$395,051	\$769,766	\$148,840	\$148,840

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$1,354,160	\$1,500,000	\$1,500,000	\$1,500,000
S-25	b. Other Reserve	\$2,367,860	\$2,000,000	\$2,000,000	\$2,000,000
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$450,000	\$450,000
	Total Reserves (a+b+c)	\$3,722,020	\$3,500,000	\$3,950,000	\$3,950,000
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$145,840	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$450,000	\$0	\$0
	Total to be added (a+b+c)	\$145,840	\$450,000	\$0	\$0
S-31	Subtotal	\$3,867,860	\$3,950,000	\$3,950,000	\$3,950,000
S-32	Less Total to be spent	\$367,860	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$3,500,000	\$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 975
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.

3/27/17 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Johnson County Fire Control District #1

FYE 6/30/2018

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$777,368	\$210,544	\$371,600	\$371,600
R-1.2	Other County Support	\$23,653	\$19,908	\$15,000	\$15,000

FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 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	\$227,399	\$191,343	\$225,000	\$225,000
R-3.2	Sales of Goods or Services	\$11,297	\$3,068	\$3,000	\$3,000
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$238,696	\$194,411	\$228,000	\$228,000
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$57,678	\$24,904	\$16,250	\$16,250
R-4.3	Grants from State Agencies				
R-4.4	Total Grants	\$57,678	\$24,904	\$16,250	\$16,250
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$62,813	\$48,048	\$48,000	\$48,000
R-5.2	Other: Specify <u>misc/donations</u>	\$555	\$835	\$0	
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$63,368	\$48,883	\$48,000	\$48,000
R-5.5	Total Forecasted Revenue	\$359,742	\$268,198	\$292,250	\$292,250
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	\$0

Final Budget

Johnson County Fire Control District #1

FYE 6/30/2018

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles		\$458,114	\$0	
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	see additional details		\$6,150		
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$464,264	\$0	\$0

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$23,964	\$22,283	\$30,000	\$30,000
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 costs	\$0	\$775	\$200	\$200
E-3.5	Advertising	\$207	\$150	\$200	\$200
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal			\$1,000	\$1,000
E-4.2	Accounting/Auditing	\$6,000	\$17,000	\$7,500	\$7,500
E-4.3	Other (Specify)				
E-4.4	Cleaning	\$6,670	\$7,900	\$8,500	\$8,500
E-4.5	Fire Warden Expense				\$7,600
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$8,791	\$3,208	\$3,500	\$3,500
E-5.2	Office equipment, rent & repair				
E-5.3	Education	\$3,307	\$1,121	\$2,000	\$2,000
E-5.4	Registrations	\$100	\$150	\$150	\$150
E-5.5	Other (Specify)				
E-5.6	Dues	\$15,094	\$9,773	\$10,000	\$10,000
E-5.7	license & permits		\$101	\$25	\$25
E-5.8	see additional details	\$2,522	\$289	\$1,500	\$1,500
E-6	TOTAL ADMINISTRATION	\$66,655	\$62,750	\$64,575	\$72,175

Final Budget

Johnson County Fire Control District #1

FYE 6/30/2018

OPERATIONS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$221,033	\$185,259	\$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	\$5,422	\$8,008	\$8,000	\$8,000
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	safety equipment	\$20,006	\$16,973	\$30,000	\$30,000
E-9.2	Fuel	\$5,001	\$4,899	\$7,500	\$7,500
E-9.3	mechanic materials	\$1,098	\$2,469	\$2,500	\$2,500
E-9.4	repairs and maintenance	\$30,150	\$31,237	\$32,000	\$32,000
E-9.5	see additional details	\$23,090	\$25,533	\$30,000	\$30,000
E-10	Program Services (List)				
E-10.1	Call out expenses	\$81,312	\$88,196	\$150,000	\$150,000
E-10.2	Fire prevention	\$3,029	\$2,519	\$2,600	\$2,600
E-10.3	Fire suppression	\$14,355	\$4,215	\$100,000	\$100,000
E-10.4	_____				
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Wildland Mitigation	\$33,746	\$20,304	\$18,000	\$18,000
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	\$438,242	\$389,612	\$655,600	\$655,600

Final Budget

Johnson County Fire Control District #1

FYE 6/30/2018

INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 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>		\$17,030	\$18,000	\$22,000	\$22,000
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$14,762	\$17,828	\$19,352	\$19,352
E-15.2	Workers Compensation		\$10,020	\$8,488	\$12,475	\$12,475
E-15.3	Unemployment Taxes		\$6,958	\$5,894	\$8,662	\$8,662
E-15.4	Retirement		\$10,788	\$10,859	\$15,000	\$15,000
E-15.5	Health Insurance		\$26,709	\$30,599	\$30,000	\$30,000
E-15.6	Other (Specify)					
E-15.7						
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$86,267	\$91,669	\$107,489	\$107,489

DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 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 6/30/2018

GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$94,646	\$287,006	\$11,957	\$11,957
C-1.2	Savings and Investments Account Balance	\$300,405	\$482,760	\$136,883	\$136,883
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$3,500,000	\$3,950,000	\$3,950,000	\$3,950,000
C-1.6	Total Estimated Cash and Investments on Hand	\$3,895,051	\$4,719,766	\$4,098,840	\$4,098,840
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$3,500,000	\$3,950,000	\$3,950,000	\$3,950,000
C-2.3	Total Deductions (a+b)	\$3,500,000	\$3,950,000	\$3,950,000	\$3,950,000
C-2.4	Estimated Non-Restricted Funds Available	\$395,051	\$769,766	\$148,840	\$148,840

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$1,354,160	\$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	\$145,840			
C-3.4	Date of Reserve Approval in Minutes: <u>8/11/2015</u>				
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)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$2,367,860	\$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: <u>8/11/2015</u>				
C-4.5	SUB-TOTAL	\$2,367,860	\$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. decrease building reserv	\$367,860			
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)	\$367,860	\$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)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	\$450,000	\$450,000
C-5.2	Date of Reserve Approval in Minutes: _____				
C-5.3	Amount to be added to the reserve	\$0	\$450,000		
C-5.4	Date of Reserve Approval in Minutes: <u>7/11/2016</u>				
C-5.5	SUB-TOTAL	\$0	\$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	\$0	\$450,000	\$450,000	\$450,000
C-5.9	TOTAL TO BE SPENT	\$367,860	\$0	\$0	\$0