

Final Budget

Weston County Fire Protection District	
Budget Hearing Information	
PO Box 937	Location: Fire Hall 17 Fairgrounds RD Newcastle WY
Newcastle WY 82701	Date: 7/12/2021
(307) 746-2031	Time: 4:30 p.m.
Weston County	Budget Prepared by: Daniel Tysdal

S-A BUDGET MESSAGE W.S. 16-4-104(d)

Due to poor funding levels again this fiscal year and no relief anticipated next fiscal year, the financial policies of the Weston County Fire Protection District will remain quite stringent for Fiscal Year 2021-2022. These policies emphasize maintaining adequate reserves of cash for general operating between revenue gaps, maintaining reserves for catastrophic fire suppression and any other emergency that may arise as well as maintaining a depreciation reserve for replacement of capital equipment. Last year the District maintained the reduced spending levels of several prior fiscal years. A similarly conservative and realistic approach will be taken again this year in an effort to conserve cash to supplement future budgets. The E12.2 Emergency Relief line item will be available if unforeseen emergencies should occur or be available as cash carry-over to allocate in future budgets; however, an unusually severe start to the 2021 fire season forced reallocating much of the Emergency Relief line item to numerous other lines in anticipation of additional expenses this summer. As in years past, we will have a great deal of revenue and expenditures for the wildland/urban interface projects completed through the Fuels Mitigation Program. The revenue and expenditure lines associated with the program are quite high due to receiving a new grant award last year. However, this is pass-through money and no local match dollars are required, therefore the expenditures are offset by the revenue, and are reflected in R4.2 and E10.3. Another area with both significant revenue and expenses is in Project Fire Costs. As wildland fire activity increases throughout the nation this summer, we expect to have firefighters dispatched to several out of county incidents. Both the anticipated revenue and expenditures, recorded in the R5.2 and E7.1, E15 and E12.3 categories, reflect those anticipated dispatches this season. Any associated expenses with these assignments are billed to the incident and our firefighters are paid with reimbursed funds. The Weston County Fire Protection District formally requests three full mills funding, as even if it exceeds budgeted figures, any additional amounts will be carried forward and allocated to future expenditures; thereby allowing the District to provide its constituents a high level of service and protection while remaining fiscally conservative. We would also like to acknowledge the invaluable service and commitment our volunteer firefighters provide to the District and to the citizens of Weston County.

S-B RESERVE DESCRIPTION

The Weston County Fire Protection District has a \$100,000.00 Depreciation Reserve for the replacement of capital equipment, a \$225,000.00 Cash Operating Reserve for general operating between revenue gaps, a \$150,000.00 Fire Suppression Reserve for catastrophic fire suppression as well as a \$150,000.00 Emergency Reserve for any other emergency situation that may arise, for a total of \$625,000.00 in reserves.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Rick Wehri	11/8/22	<input checked="" type="checkbox"/> Yes
Shane Sweet	11/5/24	
Phil Lipp	11/5/24	

If Yes, enter

Address of office: 3166 West Main Street

City, State, Zip: Newcastle WY 82701

Phone Number: (307) 746-2031

Hours Open: Monday - Friday 8 a.m. - 5 p.m.

Where are the minutes of your board meeting available for public review?
 District Office 3166 West Main Street Newcastle WY 82701

How and where are the notices of meeting posted for the public?
 Door Sign - District Office

Where are the public meetings held?
 Fire Hall 17 Fairgrounds RD Newcastle WY 82701

FINAL BUDGET SUMMARY

OVERVIEW	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$646,921	\$509,268	\$1,852,569	\$1,902,246
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	\$1,408,521	\$1,349,972	\$1,852,569	\$1,902,246
S-5 <i>Amount requested from County Commissioners</i>	\$418,516	\$389,632	\$355,370	\$399,020
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7 Operating Revenues	\$0	\$0	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$370,049	\$340,090	\$312,010	\$352,510
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$122,452	\$6,641	\$294,358	\$294,359
S-11 Other County Support (Not from Co. Treas.)	\$48,467	\$49,542	\$43,360	\$46,510
S-12 Miscellaneous	\$130,122	\$216,268	\$368,163	\$368,163
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$671,090	\$612,542	\$1,017,891	\$1,061,542

FY 7/1/21-6/30/22 Weston County Fire Protection District

EXPENDITURE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15 Capital Outlay	\$56,622	\$8,747	\$120,000	\$130,000
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$70,914	\$72,428	\$87,610	\$88,610
S-18 Operations	\$398,936	\$308,218	\$1,440,209	\$1,471,686
S-19 Indirect Costs	\$120,450	\$119,875	\$204,750	\$211,950
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$646,921	\$509,268	\$1,852,569	\$1,902,246

DEBT SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22 TOTAL GENERAL FUNDS	\$737,431	\$737,431	\$834,678	\$840,704

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	\$625,000	\$625,000	\$625,000	\$625,000
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
Total Reserves (a+b+c)	\$625,000	\$625,000	\$625,000	\$625,000
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	\$625,000	\$625,000	\$625,000	\$625,000
S-32 Less Total to be spent	\$0	\$0	\$0	\$0
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$625,000	\$625,000	\$625,000	\$625,000

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: PO Box 937
Newcastle WY 82701

PREPARED BY: Daniel Tysdal

DISTRICT PHONE: (307) 746-2031

Final Budget

Weston County Fire Protection District _____

FYE 6/30/2022

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$370,049	\$340,090	\$312,010	\$352,510
R-1.2 Other County Support (see note on the right)	4005	\$48,467	\$49,542	\$43,360	\$46,510

FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$0	\$0	\$0	\$0
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201	\$122,452	\$6,641	\$294,358	\$294,359
R-4.3 Grants from State Agencies	4211	\$0	\$0	\$0	\$0
R-4.4 Total Grants		\$122,452	\$6,641	\$294,358	\$294,359
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$25,168	\$15,827	\$7,200	\$7,200
R-5.2 Other: Specify <u>Other</u>	4500	\$104,954	\$200,442	\$360,963	\$360,963
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$130,122	\$216,268	\$368,163	\$368,163
R-5.5 Total Forecasted Revenue		\$252,574	\$222,910	\$662,521	\$662,522
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

Weston County Fire Protection District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211	\$0	\$0	\$10,000	\$15,000
E-1.4 Other (Specify)					
E-1.5 Fire Equipment	6200	\$55,453	\$7,661	\$100,000	\$100,000
E-1.6 Shop Equipment	6200	\$1,169	\$1,086	\$10,000	\$15,000
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$56,622	\$8,747	\$120,000	\$130,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Warden & Deputy	7005	\$63,760	\$63,760	\$61,360	\$61,360
E-2.6	7005				
E-2.7					
E-3 Board Expenses					
E-3.1 Travel	7011	\$0	\$0	\$0	\$0
E-3.2 Mileage	7012	\$449	\$412	\$1,000	\$1,000
E-3.3 Other (Specify)					
E-3.4	7013				
E-3.5	7013				
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021	\$0	\$0	\$4,000	\$4,000
E-4.2 Accounting/Auditing	7022	\$1,775	\$1,675	\$4,000	\$4,000
E-4.3 Other (Specify)					
E-4.4 Cleaning Services	7023	\$844	\$1,701	\$5,500	\$5,500
E-4.5	7023				
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$2,327	\$2,574	\$4,000	\$5,000
E-5.2 Office equipment, rent & repair	7032	\$140	\$308	\$2,000	\$2,000
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Postage/Del & Advertise	7035	\$1,513	\$643	\$3,750	\$3,750
E-5.7 Donation Drive Expenses	7035	\$106	\$1,355	\$2,000	\$2,000
E-5.8					
E-6 TOTAL ADMINISTRATION		\$70,914	\$72,428	\$87,610	\$88,610

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OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-7 Personnel Services					
E-7.1 Wages--Operations	7202	\$108,739	\$140,781	\$289,660	\$329,660
E-7.2 Service Contracts	7203				
E-7.3 Other (Specify)					
E-7.4 _____	7204				
E-7.5 _____	7204				
E-7.6 _____					
E-8 Travel					
E-8.1 Mileage	7211	\$299	\$627	\$3,000	\$4,000
E-8.2 Other (Specify)					
E-8.3 Meals/Rooms/Schools	7212	\$1,673	\$751	\$12,000	\$15,000
E-8.4 _____	7212				
E-8.5 _____					
E-9 Operating supplies (List)					
E-9.1 Operating Supplies	7220	\$88,322	\$26,908	\$132,000	\$147,000
E-9.2 Repairs & Maintenance	7220	\$39,802	\$69,841	\$211,000	\$251,000
E-9.3 Suppression Food/Drink	7220	\$867	\$9,768	\$25,000	\$50,000
E-9.4 _____	7220				
E-9.5 _____					
E-10 Program Services (List)					
E-10.1 Dispatch Expenses	7230	\$3,360	\$0	\$12,000	\$12,000
E-10.2 Coop Fees	7230	\$0	\$0	\$0	\$0
E-10.3 Fed Grants & Match	7230	\$130,168	\$12,690	\$312,258	\$313,310
E-10.4 Suppression Eq/Services	7230	\$0	\$750	\$150,000	\$200,000
E-10.5 _____					
E-11 Contractual Arrangements (List)					
E-11.1 _____	7400				
E-11.2 _____	7400				
E-11.3 _____	7400				
E-11.4 _____	7400				
E-11.5 _____					
E-12 Other operations (Specify)					
E-12.1 Utilities	7450	\$18,560	\$17,319	\$42,000	\$42,000
E-12.2 Emergency Relief	7450	\$0	\$0	\$180,291	\$36,716
E-12.3 Other	7450	\$7,145	\$28,783	\$71,000	\$71,000
E-12.4 _____	7450				
E-12.5 _____					
E-13 TOTAL OPERATIONS		\$398,936	\$308,218	\$1,440,209	\$1,471,686

Final Budget

Weston County Fire Protection District

FYE 6/30/2022

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	
E-14 Insurance						
E-14.1	Liability	7502	\$2,290	\$2,079	\$8,000	\$8,000
E-14.2	Buildings and vehicles	7503	\$10,599	\$10,580	\$16,000	\$16,000
E-14.3	Equipment	7504				
E-14.4	Other (Specify)					
E-14.5	Fire Suppression Dues	7505	\$7,446	\$7,283	\$10,000	\$10,000
E-14.6	Fidelity Bonds	7505	\$300	\$300	\$1,000	\$1,000
E-14.7						
E-15 Indirect payroll costs:						
E-15.1	FICA (Social Security) taxes	7511	\$13,196	\$15,647	\$27,000	\$30,000
E-15.2	Workers Compensation	7512	\$38,149	\$33,020	\$66,100	\$70,300
E-15.3	Unemployment Taxes	7513	\$11	\$5	\$8,000	\$8,000
E-15.4	Retirement	7514	\$24,259	\$25,324	\$33,000	\$33,000
E-15.5	Health Insurance	7515	\$18,565	\$18,763	\$24,700	\$24,700
E-15.6	Other (Specify)					
E-15.7	Volunteer FF Pension	7516	\$5,535	\$6,844	\$10,350	\$10,350
E-15.8	Volunteer FF Mutual Aid	7516	\$100	\$30	\$600	\$600
E-15.9						
E-17 TOTAL INDIRECT COSTS		\$120,450	\$119,875	\$204,750	\$211,950	

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
D-1 Debt Service					
D-1.1	Principal	6401			
D-1.2	Interest	6410			
D-1.3	Fees	6420			
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

Weston County Fire Protection District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	
		DOA Chart of Accounts				
C-1	Balances at Beginning of Fiscal Year					
C-1.1	General Fund Checking	1010	\$177,437	\$177,437	\$223,758	\$225,805
C-1.2	Savings and Investments	1040	\$277,062	\$277,062	\$286,778	\$288,077
C-1.3	General Fund CD Balance	1050	\$281,236	\$281,236	\$284,677	\$285,130
C-1.4	All Other Funds	1020	\$1,695	\$1,695	\$39,465	\$41,691
C-1.5	Reserves (From Below)		\$625,000	\$625,000	\$625,000	\$625,000
C-1.6	Total Estimated Cash and Investments on Hand		\$1,362,431	\$1,362,431	\$1,459,678	\$1,465,704

C-2 General Fund Reductions:		2010			
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves		\$625,000	\$625,000	\$625,000
C-2.3	Total Deductions (a+b)		\$625,000	\$625,000	\$625,000
C-2.4	Estimated Non-Restricted Funds Available		\$737,431	\$737,431	\$834,678

DOA Chart of Accounts
1070

SINKING & DEBT SERVICE FUNDS

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$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	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	\$0	\$0	\$0	\$0

DOA Chart of Accounts
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RESERVES

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$625,000	\$625,000	\$625,000
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$625,000	\$625,000	\$625,000
C-4.2	Date of Reserve Approval in Minutes: <u>Reaffirmed 7/11/2018</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	\$625,000	\$625,000	\$625,000	\$625,000
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	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	\$625,000	\$625,000	\$625,000	\$625,000

DOA Chart of Accounts
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BOND FUNDS

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0