

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: 7/18/2022
(307) 746-2031	Time: 4:30 p.m.
Weston County	Budget Prepared by: Daniel Tysdal

S-A BUDGET MESSAGE W.S. 16-12-403 (c)

While projected funding levels have stabilized for the upcoming fiscal year, the financial policies of the Weston County Fire Protection District will remain conservative for Fiscal Year 2022-2023. These policies will continue to 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, in addition to an overall increase in wildland fire suppression costs, the District was able to purchase and equip a used Type 1 structure engine which allowed us to retire a 42 year old pumper. With a slight increase in anticipated tax revenue for this fiscal year, the District will continue to focus its attention on maintaining current equipment, facilities and personnel to provide effective fire protection services. Our cautious and realistic budgeting approach will provide funding where needed and allow any unused amounts to be available as cash carry-over to supplement future budgets. 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 recently. 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 expense 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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$509,268	\$593,884	\$1,925,062	\$2,016,938
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	\$1,453,246	\$1,472,487	\$1,925,062	\$2,016,938
S-5	Amount requested from County Commissioners	\$389,632	\$396,721	\$441,120	\$496,370
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$340,090	\$348,134	\$394,510	\$450,010
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$6,641	\$14,577	\$287,281	\$287,281
S-11	Other County Support (Not from Co. Treas.)	\$49,542	\$48,587	\$46,610	\$46,360
S-12	Miscellaneous	\$216,268	\$220,485	\$354,683	\$354,683
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$612,542	\$631,783	\$1,083,084	\$1,138,334
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FY 7/1/22-6/30/23

Weston County Fire Protection District

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$8,747	\$62,782	\$130,000	\$190,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$72,428	\$69,193	\$93,270	\$94,270
S-18	Operations	\$308,218	\$339,687	\$1,521,017	\$1,547,893
S-19	Indirect Costs	\$119,875	\$122,221	\$180,775	\$184,775
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$509,268	\$593,884	\$1,925,062	\$2,016,938

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$840,704	\$840,704	\$841,978	\$878,604

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

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

Date adopted by Special District _____

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 6/30/2023

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$340,090	\$348,134	\$394,510	\$450,010
R-1.2 Other County Support (see note on the right)	4005	\$49,542	\$48,587	\$46,610	\$46,360

FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$6,641	\$14,577	\$287,281	\$287,281
R-4.3 Grants from State Agencies	4211	\$0	\$0	\$0	\$0
R-4.4 Total Grants		\$6,641	\$14,577	\$287,281	\$287,281
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$15,827	\$8,178	\$7,500	\$7,500
R-5.2 Other: Specify <u>Other</u> _____	4500	\$200,442	\$212,307	\$347,183	\$347,183
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$216,268	\$220,485	\$354,683	\$354,683
R-5.5 Total Forecasted Revenue		\$222,910	\$235,062	\$641,964	\$641,964
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 6/30/2023

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$0	\$0	\$0	\$0
E-1.2	Vehicles				
E-1.3	Office Equipment			\$15,000	\$20,000
E-1.4	Other (Specify)				
E-1.5	Fire Equipment	\$7,661	\$62,782	\$100,000	\$150,000
E-1.6	Shop Equipment	\$1,086	\$0	\$15,000	\$20,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$8,747	\$62,782	\$130,000	\$190,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary	\$0	\$0	\$0	\$0
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Admin/Warden & Deputy	\$63,760	\$61,360	\$65,520	\$65,520
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	\$0	\$0	\$0	\$0
E-3.2	Mileage	\$412	\$357	\$1,000	\$1,000
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$0	\$0	\$4,000	\$4,000
E-4.2	Accounting/Auditing	\$1,675	\$1,675	\$4,000	\$4,000
E-4.3	Other (Specify)				
E-4.4	Cleaning Services	\$1,701	\$1,500	\$5,500	\$5,500
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$2,574	\$1,872	\$5,000	\$5,000
E-5.2	Office equipment, rent & repair	\$308	\$208	\$2,000	\$2,000
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Postage/Del & Advertise	\$643	\$751	\$3,750	\$3,750
E-5.7	Donation Drive Expenses	\$1,355	\$1,470	\$2,500	\$3,500
E-5.8					
E-6	TOTAL ADMINISTRATION	\$72,428	\$69,193	\$93,270	\$94,270

Final Budget

Weston County Fire Protection District

FYE 6/30/2023

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	
E-7	Personnel Services					
E-7.1	Wages--Operations	7202	\$140,781	\$117,822	\$323,915	\$323,915
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	\$627	\$120	\$4,000	\$5,000
E-8.2	Other (Specify)					
E-8.3	Meals/Rooms/Schools	7212	\$751	\$2,787	\$15,000	\$17,000
E-8.4	_____	7212				
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Operating Supplies	7220	\$26,908	\$46,120	\$147,000	\$167,000
E-9.2	Repairs & Maintenance	7220	\$69,841	\$80,127	\$291,000	\$311,000
E-9.3	Suppression Food/Drink	7220	\$9,768	\$4,101	\$50,000	\$50,000
E-9.4	_____	7220				
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Dispatch Expenses	7230	\$0	\$0	\$15,000	\$15,000
E-10.2	Coop Fees	7230	\$0	\$0	\$0	\$0
E-10.3	Fed Grants & Match	7230	\$12,690	\$21,028	\$307,281	\$307,281
E-10.4	Suppression Eq/Services	7230	\$750	\$35,980	\$200,000	\$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	\$17,319	\$21,770	\$48,000	\$55,000
E-12.2	Emergency Relief	7450	\$0	\$0	\$42,821	\$18,697
E-12.3	Other	7450	\$28,783	\$9,833	\$77,000	\$78,000
E-12.4	_____	7450				
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$308,218	\$339,687	\$1,521,017	\$1,547,893

Final Budget

Weston County Fire Protection District

FYE 6/30/2023

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	\$2,079	\$1,792	\$8,000	\$8,000
E-14.2	Buildings and vehicles	\$10,580	\$10,505	\$18,000	\$19,000
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	Fire Suppression Dues	\$7,283	\$7,353	\$10,000	\$12,000
E-14.6	Fidelity Bonds	\$300	\$300	\$1,000	\$2,000
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$15,647	\$13,707	\$30,100	\$30,100
E-15.2	Workers Compensation	\$33,020	\$36,895	\$28,700	\$28,700
E-15.3	Unemployment Taxes	\$5	\$640	\$10,000	\$10,000
E-15.4	Retirement	\$25,324	\$22,685	\$34,600	\$34,600
E-15.5	Health Insurance	\$18,763	\$21,051	\$28,900	\$28,900
E-15.6	Other (Specify)				
E-15.7	Volunteer FF Pension	\$6,844	\$7,163	\$11,025	\$11,025
E-15.8	Volunteer FF Mutual Aid	\$30	\$130	\$450	\$450
E-15.9					
E-17	TOTAL INDIRECT COSTS	\$119,875	\$122,221	\$180,775	\$184,775

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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

Weston County Fire Protection District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2023

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	
C-1	Balances at Beginning of Fiscal Year					
C-1.1	General Fund Checking	1010	\$225,805	\$225,805	\$205,937	\$240,695
C-1.2	Savings and Investments	1040	\$288,077	\$288,077	\$291,996	\$293,384
C-1.3	General Fund CD Balance	1050	\$285,130	\$285,130	\$286,492	\$286,931
C-1.4	All Other Funds	1020	\$41,691	\$41,691	\$57,553	\$57,592
C-1.5	Reserves (From Below)		\$625,000	\$625,000	\$625,000	\$625,000
C-1.6	Total Estimated Cash and Investments on Hand		\$1,465,704	\$1,465,704	\$1,466,978	\$1,503,604

C-2	General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE	2010				
C-2.2	b. Reserves		\$625,000	\$625,000	\$625,000	\$625,000
C-2.3	Total Deductions (a+b)		\$625,000	\$625,000	\$625,000	\$625,000
C-2.4	Estimated Non-Restricted Funds Available		\$840,704	\$840,704	\$841,978	\$878,604

		DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS		1070

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-3					
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

RESERVES		1090
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$625,000	\$625,000	\$625,000	\$625,000
C-4.2	Date of Reserve Approval in Minutes: <i>Reaffirmed 7/11/2018</i>				
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

BOND FUNDS		1060
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-5					
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