

Final Budget

Big Horn Fire District	
Budget Hearing Information	
PO Box 501	Location: Big Horn Fire Hall
Big Horn, WY 82833	Date: 07/19/16
307-672-7465	Time: 6:00 PM
Sheridan	Budget Prepared by: Jerilea Phillips

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
	<p>The efforts of the Big Horn Fire District have produced an up-to-date collection of firefighting and rescue equipment. This year, the District replaced the truck portion of Unit 129. We also expect to continue to do maintenance and upkeep on all of our Units, including our snow-cat, which is our oldest unit.</p> <p>In the fall, we will take delivery of a new structure truck to replace Unit 125. This truck has been in our budget planning for several years.</p> <p>The Big Horn Fire Station is in good repair, and we continue to do maintenance and repair as needed. We replaced the east main door this past winter, as it was past due.</p> <p>Planning is underway for a fire cache/storage area for fire and rescue equipment in the Red Grade Road area. This will allow us to better serve our areas along the face and in the Big Horn Mountains.</p> <p>The 2016-2017 budget maintains funding for training, equipping our members, and purchasing supplies. Our Administrative and Indirect Costs Budgets are maintained conservatively.</p> <p>The District has been able to hold reserves for the ever-increasing threat and catastrophic cost of wildland fire. The threat of wild fire in the urban interface increases with each new rural home constructed. Requests for mutual aid with our ambulance service and other rescue calls continue to increase as well.</p> <p>The Big Horn Fire District is requesting three mils for the fiscal year ending June 30, 2017.</p>	

FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$126,099	\$206,167	\$327,080	\$327,080
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total to be added to Restricted Funds	\$0	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues	\$462,123	\$448,838	\$437,137	\$437,137
S-5 Amount requested from County Commissioners	\$140,750	\$147,361	\$154,215	\$154,215
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$0	\$0	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$140,750	\$147,361	\$154,215	\$154,215
S-9 Government Support	\$41,326	\$42,015	\$31,250	\$31,250
S-10 Grants	\$0	\$0	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$20,821	\$8,290	\$500	\$500
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$202,897	\$197,666	\$185,965	\$185,965

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$78,456	\$144,718	\$260,000	\$260,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$7,194	\$9,143	\$8,000	\$8,000
S-18	Operations	\$26,566	\$38,484	\$44,400	\$44,400
S-19	Indirect Costs	\$13,883	\$13,822	\$14,680	\$14,680
S-20	Total Expenditures	\$126,099	\$206,167	\$327,080	\$327,080

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$259,226	\$251,172	\$251,172	\$251,172

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$350,000	\$125,800	\$125,800	\$125,800
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$75,000	\$75,000	\$75,000	\$75,000
	Total Reserves (a+b+c)	\$425,000	\$200,800	\$200,800	\$200,800
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	\$425,000	\$200,800	\$200,800	\$200,800
S-32	Less Total to be spent	\$224,200	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$200,800	\$200,800	\$200,800	\$200,800

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 501
Big Horn, WY 82833

PREPARED BY: Jerilea Phillips _____

DISTRICT PHONE: 307-672-7465 _____

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

Form approved by Wyoming Department of Audit, Public Funds Division



Final Budget

Big Horn Fire District

FYE 06/30/17

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$140,750	\$147,361	\$154,215	\$154,215
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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) <u>1% Sales Tax, Co. Auto</u>	\$41,326	\$42,015	\$31,250	\$31,250
R-2.5	Total Government Support	\$41,326	\$42,015	\$31,250	\$31,250
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$0	\$0	\$0	\$0
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	Total Grants	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$1,648	\$1,980	\$500	\$500
R-5.2	Other: Specify <u>Sudivision Fees</u>	\$60	\$120		
R-5.3	Other: See Additional	\$19,113	\$6,190		
R-5.4	Total Miscellaneous	\$20,821	\$8,290	\$500	\$500
R-5.5	Total Forecasted Revenue	\$62,147	\$50,305	\$31,750	\$31,750
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

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FYE 06/30/17

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$0	\$6,526	\$35,000	\$35,000
E-1.2	Vehicles	\$28,005	\$118,500	\$200,000	\$200,000
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Equipment	\$50,451	\$19,692	\$25,000	\$25,000
E-1.6					
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$78,456	\$144,718	\$260,000	\$260,000

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
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	\$0	\$1,973	\$0	
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$160	\$53	\$500	\$500
E-4.2	Accounting/Auditing	\$2,000	\$2,500	\$2,500	\$2,500
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$327	\$375	\$500	\$500
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Utilities	\$4,707	\$4,242	\$4,500	\$4,500
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$7,194	\$9,143	\$8,000	\$8,000

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OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services					
E-7.1	Wages--Operations					
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	Training		\$6,834	\$1,561	\$4,000	\$4,000
E-7.5						
E-7.6						
E-8	Travel					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3	Fuel Allowance		\$4,050	\$4,680	\$5,000	\$5,000
E-8.4						
E-8.5						
E-9	Operating supplies (List)					
E-9.1	Communications Expense		\$350	\$2,055	\$3,000	\$3,000
E-9.2	Supplies		\$2,895	\$4,291	\$4,000	\$4,000
E-9.3						
E-9.4						
E-9.5						
E-10	Program Services (List)					
E-10.1						
E-10.2						
E-10.3						
E-10.4						
E-10.5						
E-11	Contractual Arrangements (List)					
E-11.1	Storage Rental		\$0	\$0	\$1,400	\$1,400
E-11.2						
E-11.3						
E-11.4						
E-11.5						
E-12	Other operations (Specify)					
E-12.1	Building Maintenance		\$2,704	\$4,027	\$5,000	\$5,000
E-12.2	Fire Truck Maint & Fuel		\$5,983	\$11,030	\$10,000	\$10,000
E-12.3	Other Repairs & Maint		\$3,750	\$10,840	\$12,000	\$12,000
E-12.4						
E-12.5						
E-13	TOTAL OPERATIONS		\$26,566	\$38,484	\$44,400	\$44,400

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INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability					
E-14.2	Buildings and vehicles		\$5,284	\$5,494	\$5,500	\$5,500
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7	_____					
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$20			
E-15.2	Workers Compensation		\$3,686	\$3,120	\$3,200	\$3,200
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$1,350	\$1,665	\$1,980	\$1,980
E-15.5	Health Insurance		\$3,543	\$3,543	\$4,000	\$4,000
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9	_____					
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$13,883	\$13,822	\$14,680	\$14,680

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 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

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FYE 06/30/17

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$198,662	\$189,763	\$189,763	\$189,763
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance	\$60,564	\$61,409	\$61,409	\$61,409
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$200,800	\$200,800	\$200,800	\$200,800
C-1.6	Total Estimated Cash and Investments on Hand	\$460,026	\$451,972	\$451,972	\$451,972
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$200,800	\$200,800	\$200,800	\$200,800
C-2.3	Total Deductions (a+b)	\$200,800	\$200,800	\$200,800	\$200,800
C-2.4	Estimated Non-Restricted Funds Available	\$259,226	\$251,172	\$251,172	\$251,172

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$350,000	\$125,800	\$125,800	\$125,800
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$350,000	\$125,800	\$125,800	\$125,800
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	\$350,000	\$125,800	\$125,800	\$125,800
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. <u>Expected Vehicle Expen</u>	\$224,200			
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)	\$224,200	\$0	\$0	\$0
C-3.12	Account (Line 3 - Line 5)	\$125,800	\$125,800	\$125,800	\$125,800

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)				
C-4.1	Beginning Balance in Reserve Account (end of previous year)				
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
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	\$0	\$0	\$0	\$0
C-4.6	"Other Reserves"				
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	9 - Line 11)	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)	\$75,000	\$75,000	\$75,000	\$75,000
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$75,000	\$75,000	\$75,000	\$75,000
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	\$75,000	\$75,000	\$75,000	\$75,000
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$75,000	\$75,000	\$75,000	\$75,000
C-5.9	TOTAL TO BE SPENT	\$224,200	\$0	\$0	\$0