

Final Budget

Big Horn Fire District	
Budget Hearing Information	
PO Box 501	Location: Big Horn Fire Hall
Big Horn, WY 82833	Date: 07/06/17
307-672-7465	Time: 6:00 PM
Sheridan County	Budget Prepared by: Jerilea Phillips

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

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 Unit 125, which is our main structure pumper. We also expect to do maintenance and upkeep on all of our Units, including our snow-cat, which is our oldest Unit.

The Big Horn Fire Station is in good repair and we continue to do maintenance and repair as needed. We are planning to replace overhead doors on the west end of the fire hall.

Planning continues 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 Bighorn Mountains.

The 2017-2018 Budget maintains funding for training, equipping our members, and purchasing supplies. Our Administrative and Indirect Costs Budgets are maintained conservatively.

The District has been able to hold reserves for the ever-increasing threat and catastrophic cost of wild land fire. The threat of wild fire in the urban interface increases with each new rural home constructed. Requests for mutual aid with the county ambulance service and other rescue calls continue to increase as well.

The Big Horn Fire District is requesting three mils for the fiscal year ending 30 June 2018.

S-B RESERVE DESCRIPTION

The Big Horn Fire District continues to maintain a Depreciation Reserve of \$125,800 for future replacement of Units. We are planning to increase our Emergency Reserve by \$100,000 in the upcoming fiscal year. The reason for increasing the Emergency Reserve is due to the increased threat of a wild land fire as explained above.

S-C

Names of Board Members	Date of End of Term
Dennis Reher	12/31/17
Lonnie Wright	12/31/19
Jeff Connell	12/31/19

Does the district have regular office hours exceeding 20 hours per week?	<input type="checkbox"/> 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?

How and where are the notices of meeting posted for the public?

Where are the public meetings held?

FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$206,389	\$265,998	\$252,100	\$252,100
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$100,000	\$100,000
S-4	Total General Fund and Forecasted Revenues Available	\$448,838	\$614,006	\$441,097	\$441,097
S-5	<i>Amount requested from County Commissioners</i>	\$174,376	\$180,338	\$179,993	\$179,993
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$147,361	\$154,031	\$159,993	\$159,993
S-9	Government Support	\$15,000	\$13,125	\$12,500	\$12,500
S-10	Grants	\$0	\$166,851	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$27,015	\$26,307	\$20,000	\$20,000
S-12	Miscellaneous	\$8,290	\$2,520	\$800	\$800
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$197,666	\$362,834	\$193,293	\$193,293

FY 7/1/17-6/30/18 Big Horn Fire District

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	Capital Outlay	\$144,718	\$212,300	\$185,000	\$185,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$9,142	\$7,643	\$13,000	\$13,000
S-18	Operations	\$38,707	\$31,405	\$37,900	\$37,900
S-19	Indirect Costs	\$13,822	\$14,650	\$16,200	\$16,200
S-20	Total Expenditures	\$206,389	\$265,998	\$252,100	\$252,100

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	\$251,172	\$251,172	\$247,804	\$247,804
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$125,800	\$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)	\$200,800	\$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	\$100,000	\$100,000
	Total to be added (a+b+c)	\$0	\$0	\$100,000	\$100,000
S-31	Subtotal	\$200,800	\$200,800	\$300,800	\$300,800
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$200,800	\$200,800	\$300,800	\$300,800

End of Summary

_____ Date adopted by Special District _____
Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: PO Box 501
 Big Horn, WY 82833

PREPARED BY: Jerilea Phillips

DISTRICT PHONE: 307-672-7465

Final Budget

Big Horn Fire District

 NAME OF DISTRICT/BOARD

FYE 06/30/18 _____

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)	\$147,361	\$154,031	\$159,993	\$159,993
R-1.2	Other County Support	\$27,015	\$26,307	\$20,000	\$20,000

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) <u>1% Sales Tax</u>	\$15,000	\$13,125	\$12,500	\$12,500
R-2.5	Total Government Support	\$15,000	\$13,125	\$12,500	\$12,500
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		\$166,851	\$0	
R-4.4	Total Grants	\$0	\$166,851	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$1,980	\$1,842	\$800	\$800
R-5.2	Other: Specify <u>Subdivision Fees</u>	\$120	\$570	\$0	
R-5.3	Other: See Additional	\$6,190	\$108		
R-5.4	Total Miscellaneous	\$8,290	\$2,520	\$800	\$800
R-5.5	Total Forecasted Revenue	\$23,290	\$182,496	\$13,300	\$13,300
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 06/30/18

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	\$6,526	\$156	\$135,000	\$135,000
E-1.2	Vehicles	\$118,500	\$189,924	\$25,000	\$25,000
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Equipment	\$19,692	\$22,220	\$25,000	\$25,000
E-1.6					
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$144,718	\$212,300	\$185,000	\$185,000

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 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	\$1,973	\$0	\$2,000	\$2,000
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$53	\$40	\$1,000	\$1,000
E-4.2	Accounting/Auditing	\$2,500	\$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	\$375	\$382	\$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	\$4,241	\$4,721	\$5,000	\$5,000
E-5.7	County Fire Board Operat			\$2,000	\$2,000
E-5.8					
E-6	TOTAL ADMINISTRATION	\$9,142	\$7,643	\$13,000	\$13,000

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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		\$5,494	\$5,995	\$6,500	\$6,500
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					
E-15.2	Workers Compensation		\$3,120	\$2,349	\$3,200	\$3,200
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$1,665	\$2,730	\$2,500	\$2,500
E-15.5	Health Insurance		\$3,543	\$3,576	\$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		\$13,822	\$14,650	\$16,200	\$16,200

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

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Big Horn Fire District

FYE 06/30/18

NAME OF DISTRICT/BOARD

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	\$189,763	\$189,763	\$247,804	\$247,804
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance	\$61,409	\$61,409		
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$200,800	\$200,800	\$300,800	\$300,800
C-1.6	Total Estimated Cash and Investments on Hand	\$451,972	\$451,972	\$548,604	\$548,604
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$200,800	\$200,800	\$300,800	\$300,800
C-2.3	Total Deductions (a+b)	\$200,800	\$200,800	\$300,800	\$300,800
C-2.4	Estimated Non-Restricted Funds Available	\$251,172	\$251,172	\$247,804	\$247,804

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$125,800	\$125,800	\$125,800	\$125,800
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$125,800	\$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	\$125,800	\$125,800	\$125,800	\$125,800
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	<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 in Depreciation Reserve Account	\$125,800	\$125,800	\$125,800	\$125,800

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	Identify the amount and project to be spent from "Other"				
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 in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 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			\$100,000	\$100,000
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	SUB-TOTAL	\$75,000	\$75,000	\$175,000	\$175,000
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	\$175,000	\$175,000
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0