

Final Budget

Laramie County Fire District #3	
<small>Budget Hearing Information</small>	
PO Box 131 Albin, WY 82030 307-245-3207	Location: Albin Fire Hall Date: 7/24/2017 Time: 6:00 PM
Laramie County	Budget Prepared by: Wynema Engstrom

S-A BUDGET MESSAGE W.S. 16-9-104a

The budget for the LCFD #3 requires the maximum three (3) mill tax levy and vehicle fees. The District has not maintained adequate books and records to prepare the budget and they hired Wynema Engstrom, CPA to complete the budget this year. Without the detail that is needed to complete the budget, it was completed as accurately as possible for this year. This years budget includes a \$71,001 decrease in expenses over the estimated prior year mostly due to no SPOT and other grant money received the prior year. The budget for capital outlay is \$0 this year due to less money for grants or SPOT funds. The buget for Admin is lower by \$371 than prior year estimated cost due to hiring a CPA to handle the bookkeeping and report filings but also lowering legal expenditures. The operations budget is down from the prior year by \$3,489 due to a decrease in repairs. The indirect costs budget is higher by \$563 of the prior year estimated mostly due to an increase in liability insurance budget.

S-B RESERVE DESCRIPTION

No additional amounts are available to fund any reserves account for this upcoming fiscal year.

S-C

Names of Board Members	Date of End of Term
Dean Anderson	6/30/20
Lee Willer	6/30/18
Mike Peterson	6/30/20
Rowdy Petach	6/30/20
Carrie Deselms	6/30/18

Does the district have regular office hours exceeding 20 hours per week? No

PO Box 870
 Pine Bluffs, WY 82062
 307-245-3207
 8 am to 4 pm

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-10-1? Yes/No

Where are the minutes of your board meeting available for public review?
 Albin Fire Hall Station 1

How and where are the notices of meeting posted for the public?
 Posted at Albin Fire Hall Station 1

Where are the public meetings held?
 Albin Fire Hall Station 1

FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$404,856	\$100,726	\$34,096	\$33,648
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	\$507,035	\$202,081	\$193,205	\$155,142
S-5	Amount requested from County Commissioners	\$108,700	\$94,485	\$69,521	\$69,521
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)	\$56,726	\$59,405	\$59,932	\$59,932
S-9	Government Support	\$335,581	\$0	\$0	\$0
S-10	Grants	\$0	\$5,500	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$49,974	\$35,080	\$9,589	\$9,589
S-12	Miscellaneous	\$158	\$252	\$200	\$200
S-13	Other Forecasted Revenue	\$7,753	\$21,245	\$3,620	\$3,620
S-14	Total Revenue	\$490,192	\$121,462	\$73,341	\$73,341

FY 7/1/17-6/30/18 Laramie County Fire District #9

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	Capital Outlay	\$338,060	\$62,501	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$37,624	\$5,481	\$6,546	\$5,110
S-18	Operations	\$18,948	\$27,427	\$22,050	\$18,804
S-19	Indirect Costs	\$12,024	\$5,317	\$5,500	\$10,034
S-20	Total Expenditures	\$404,856	\$100,726	\$34,096	\$33,648

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	\$56,843	\$80,619	\$119,864	\$81,801

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$143,490	\$143,490	\$143,490	\$143,490
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$22,595	\$22,595	\$22,595	\$22,595
	Total Reserves (a+b+c)	\$166,085	\$166,085	\$166,085	\$166,085
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	\$166,085	\$166,085	\$166,085	\$166,085
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$166,085	\$166,085	\$166,085	\$166,085

End of Summary

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

Date adopted by Special District 07-24-2017

DISTRICT ADDRESS: PO Box 131
Albin, WY 82050

PREPARED BY: Wynema Engstrom

DISTRICT PHONE: 307-245-3207

Final Budget

Laramie County Fire District #3

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)	\$56,726	\$59,405	\$59,932	\$59,932
R-1.2	Other County Support	\$49,974	\$35,080	\$9,589	\$9,589

FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$223,000			
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid	\$53,261			
R-2.4	Other (Specify) <u>Federal fire prnts</u>	\$59,320			
R-2.5	Total Government Support	\$335,581	\$0	\$0	\$0
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		\$5,500		
R-4.4	Total Grants	\$0	\$5,500	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$158	\$252	\$200	\$200
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$158	\$252	\$200	\$200
R-5.5	Total Forecasted Revenue	\$335,739	\$5,752	\$200	\$200
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	<u>donations, insurance rebates etc</u>	\$7,753			
R-6.4	<u>insurance proceeds</u>		\$7,480		
R-6.5	<u>See Additional Details</u>		\$13,765	\$3,820	\$3,620
R-6.6	Total Other Forecasted Revenue (a+b) with additional details	\$7,753	\$21,245	\$3,820	\$3,620

Final Budget

Laramie County Fire District #3
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

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				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	equip/vehicles	\$338,060	\$62,501	\$0	
E-1.6					
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$338,060	\$62,501	\$0	\$0

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					
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal		\$1,295	\$750	\$660
E-4.2	Accounting/Auditing		\$2,700	\$3,948	\$3,000
E-4.3	Other (Specify)				
E-4.4	Election judges		\$40	\$0	
E-4.5	Advertising		\$60	\$100	\$100
E-4.6	see additional details		\$400	\$600	\$600
E-5	Other Administrative Expenses				
E-5.1	Office Supplies		\$984	\$1,000	\$500
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Total Admin	\$37,624			
E-5.7	Other		\$2	\$150	\$250
E-5.8					
E-6	TOTAL ADMINISTRATION	\$37,624	\$5,481	\$6,546	\$5,310

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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					
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	Firefighting		\$790	-\$1,000		
E-7.5						
E-7.6						
E-8	Travel					
E-8.1	Mileage			\$1,400		\$1,400
E-8.2	Other (Specify)					
E-8.3	Lodging		\$793	\$1,000		\$1,000
E-8.4						
E-8.5						
E-9	Operating supplies (List)					
E-9.1	Supplies		\$1,613	\$1,500		\$1,000
E-9.2	Fuel		\$1,268	\$1,700		\$750
E-9.3	Miscellaneous		\$311	\$150		\$50
E-9.4	Fire hose, flares etc		\$1,148	\$1,100		\$1,600
E-9.5	see additional details		\$203	\$300		\$150
E-10	Program Services (List)					
E-10.1	Training			\$1,000		\$1,000
E-10.2	Registrations			\$1,000		\$1,000
E-10.3	Dispatcher		\$1,288	\$1,300		
E-10.4	Miscellaneous		\$822	\$100		\$100
E-10.5	see additional details					\$2,300
E-11	Contractual Arrangements (List)					
E-11.1						
E-11.2						
E-11.3						
E-11.4						
E-11.5						
E-12	Other operations (Specify)					
E-12.1	Total Operations	\$18,948				
E-12.2	Utilities		\$7,660	\$7,700		\$5,600
E-12.3	Building maintenance		\$23	\$1,500		\$1,654
E-12.4	Other (Specify)		\$2,880	\$300		\$100
E-12.5	see additional details		\$8,528	\$1,000		\$1,000
E-23	TOTAL OPERATIONS	\$18,948	\$27,427	\$22,050		\$18,804

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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					\$4,634
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	Bonds			\$100	\$100	\$100
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes					
E-15.2	Workers Compensation			\$3,312	\$3,400	\$3,350
E-15.3	Unemployment Taxes					
E-15.4	Retirement			\$1,905	\$2,000	\$1,950
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	Total Indirect		\$12,024			
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$12,024	\$5,317	\$5,500	\$10,034

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

Laramie County Fire District #3

FYE 6/30/2018

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	\$98,843	\$76,494	\$119,864	\$80,471
C-1.2	Savings and Investments Account Balance		\$5,125		
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds:				\$1,320
C-1.5	Reserves (From Below)	\$180,085	\$186,085	\$186,085	\$186,085
C-1.6	Total Estimated Cash and Investments on Hand	\$227,928	\$246,704	\$285,949	\$247,866
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$186,085	\$186,085	\$186,085	\$186,085
C-2.3	Total Deductions (a+b)	\$186,085	\$186,085	\$186,085	\$186,085
C-2.4	Estimated Non-Restricted Funds Available	\$56,843	\$60,619	\$119,864	\$61,781

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)	\$143,490	\$143,490	\$143,490	\$143,490
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	\$143,490	\$143,490	\$143,490	\$143,490
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	\$143,490	\$143,490	\$143,490	\$143,490

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	\$0	\$0
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes:				
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	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 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)	\$22,595	\$22,595	\$22,595	\$22,595
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	\$22,595	\$22,595	\$22,595	\$22,595
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	\$22,595	\$22,595	\$22,595	\$22,595
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0