

Final Budget

Laramie County Fire District #8	
Budget Hearing Information	
1050 County Road 210	Location: 1050 County Road 210, Cheyenne, WY 82009
Cheyenne, WY 82009	Date: 7/19/2018
307-432-4332	Time: 6pm
Laramie County	Budget Prepared by: Kimberle Romeno

S-A	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>Budget Introduction</p> <p>The Board of Directors, Fire Chief, and Officers of Laramie County Fire District 8 remain committed to providing the highest level of service to the community it serves, as well as its commitment to the safety, training and retention of all first responders of this department. Likewise, LCFD8 views its fiduciary responsibility as a key component of responsible community service; and strives to balance service and responsible spending. Overall, LCFD8 expects minimal change from SFY18 to SFY19, yet will continue to seek out grant funding opportunities.</p> <p>Operation of a fire and rescue company comes at ever increasing costs; apparatus and equipment prices continue to rise at staggering rates, as do maintenance, upkeep, and testing costs. Departments have a legal and ethical responsibility to maintain compliance with NFPA and OSHA regulations, however meeting these requirements are frequently beyond the financial capability of small districts. LCFD8 emergency call volume has increased on average of 15% per year; placing additional wear and tear on apparatus and equipment, and increasing supply and fuel usage.</p> <p>LCFD8 has been fortunate to secure state, local and federal grants to make incremental steps towards maintaining compliance while continuing to grow at a moderate, sustainable pace. Additionally, the foresight of prior boards allowed LCFD8 to build modest reserves that could be drawn upon as needed for capital projects. The expansion of the Gilcrest station completed in SFY18 is one such example. LCFD8 combined \$305,000 of 6th penny funds; a SLIB grant of \$106,000; and \$65,000 of savings funds to finance the project. The remodel of the existing station scheduled for SFY19 will utilize \$90,000 of 5th Penny funds, and up to \$45,000 of savings funds. The project added a six bay apparatus building and remodeled the existing building to expand training rooms, restrooms to accommodate all genders, increased kitchen space and office space. This remodel not only benefits the training of LCFD8 personnel, but also allows us to host county-wide training. Finally, the remodel will allow the space to be utilized by community, social, or non-profit groups to conduct their meetings.</p> <p>LCFD8 will be seeking 5th penny funds through Laramie County Fire Chiefs Assoc. to build a fire package for a heavy brush truck of which State Forestry will provide the chassis and will build the truck. Total project cost will be \$70,000 of which \$40,000 will be requested through 5th penny, the remainder coming from our savings account.</p> <p>The Board of Directors has decided to redistribute reserve/savings funds per the Dept of Audit's suggestion for a more understandable explanation for future use. Reserve funds will only be shown for future long term projects and excess operational funds will be held in a savings account with Wyostar and will show as such on the 2019 Budget.</p> <p>Fiscal Policy</p>		

S-B	RESERVE DESCRIPTION
<p>Reserve Message:</p> <p>Ongoing capital construction and approved purchases may reduce our reserves in SFY19 by approximately \$75,000. While the board was willing to lower the balance of the reserve accounts in the short term, the goal continues to be to maintain a reserve balance of \$150,000, plus any long term savings towards future capital purchases. As the balance of the current reserves is below the desired amount, LCFD8 will be</p>	

S-C		
Names of Board Members	Date of End of Term	
Jack Firestone	11/6/18	Does the district have regular office hours exceeding 20 hours per week? <input type="checkbox"/> No
August Wenzel	11/3/20	
Keith Wagner	11/3/20	
		If no above: Are the records on file with the County Clerk as required by W.S. 16-12-303(c)? <input type="checkbox"/> Yes

Where are the minutes of your board meeting available for public review?
 Main fire station: 1050 Cty Road 210, Cheyenne and County Courthouse, Cheyenne

How and where are the notices of meeting posted for the public?
 Tribune Eagle newspaper legal ad every 6 months

Where are the public meetings held?
 Main fire station: 1050 County Road 210, Cheyenne

FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$45,908	\$69,651	\$196,904	\$196,904
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	-\$88,523	-\$268,175	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$154,839	\$246,440	\$434,161	\$434,161
S-5	<i>Amount requested from County Commissioners</i>	\$116,474	\$87,784	\$208,705	\$208,705
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$66,800	\$70,285	\$78,705	\$78,705
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$13,224	\$20,000	\$20,000
S-11	Other County Support (Not from Co. Treas.)	\$49,674	\$17,499	\$130,000	\$130,000
S-12	Miscellaneous	\$3,073	\$4,140	\$1,375	\$1,375
S-13	Other Forecasted Revenue	\$0	\$106,000	\$0	\$0

S-14	Total Revenue	\$119,547	\$211,148	\$230,080	\$230,080
FY 7/1/18-6/30/19		Laramie County Fire District #8			

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	Capital Outlay	\$6,014	\$26,399	\$124,050	\$124,050
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$11,572	\$10,346	\$15,450	\$15,450
S-18	Operations	\$20,018	\$25,635	\$47,500	\$47,500
S-19	Indirect Costs	\$8,304	\$7,271	\$9,904	\$9,904
S-20	Total Expenditures	\$45,908	\$69,651	\$196,904	\$196,904

DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$35,292	\$35,292	\$204,081	\$204,081

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$356,698	\$268,175	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$356,698	\$268,175	\$0	\$0
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$49,674	\$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)	\$49,674	\$0	\$0	\$0
S-31	Subtotal	\$406,372	\$268,175	\$0	\$0
S-32	Less Total to be spent	\$138,197	\$268,175	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$268,175	\$0	\$0	\$0

End of Summary

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

DISTRICT ADDRESS: 1050 County Road 210
 Cheyenne, WY 82009

PREPARED BY: Kimberle Romeno

DISTRICT PHONE: 307-432-4332

Final Budget

Laramie County Fire District #8
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2019 _____

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$66,800	\$70,285	\$78,705	\$78,705
R-1.2	Other County Support	\$49,674	\$17,499	\$130,000	\$130,000

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 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)				
R-2.5	Total Government Support	\$0	\$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		\$5,000	\$10,000	\$10,000
R-4.3	Grants from State Agencies		\$8,224	\$10,000	\$10,000
R-4.4	Total Grants	\$0	\$13,224	\$20,000	\$20,000
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$2,131	\$2,265	\$875	\$875
R-5.2	Other: Specify Donations	\$942	\$1,875	\$500	\$500
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$3,073	\$4,140	\$1,375	\$1,375
R-5.5	Total Forecasted Revenue	\$3,073	\$17,364	\$21,375	\$21,375
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	MRG - new building		\$106,000		
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$106,000	\$0	\$0

Final Budget

Laramie County Fire District #8

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles			\$70,000	\$70,000
E-1.3	Office Equipment	\$445	\$0	\$3,000	\$3,000
E-1.4	Other (Specify)				
E-1.5	Medical Equipment	\$2,221	\$3,000	\$3,000	\$3,000
E-1.6	PPE (bunker gear)	\$41	\$16,434	\$15,000	\$15,000
E-1.7	see additional details	\$3,307	\$6,965	\$33,050	\$33,050
E-1.8	TOTAL CAPITAL OUTLAY	\$6,014	\$26,399	\$124,050	\$124,050

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	\$6,962	\$6,850	\$12,000	\$12,000
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Office manager	\$1,683	\$1,350	\$0	
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 judges	\$300	\$0	\$300	\$300
E-3.5	Legal advertising	\$524	\$180	\$350	\$350
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4	Payroll service	\$158	\$200	\$200	\$200
E-4.5	Contract labor	\$300	\$100	\$600	\$600
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$495	\$555	\$700	\$700
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Software	\$1,100	\$1,036	\$1,200	\$1,200
E-5.7	Background checks	\$50	\$75	\$100	\$100
E-5.8					
E-6	TOTAL ADMINISTRATION	\$11,572	\$10,346	\$15,450	\$15,450

Final Budget

OPERATIONS BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 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	_____				
E-7.5	_____				
E-7.6	_____				
E-8	Travel				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3	Training & travel	\$2,671	\$4,265	\$4,000	\$4,000
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Medical supplies	\$790	\$560	\$1,000	\$1,000
E-9.2	Fuel	\$1,442	\$1,500	\$5,000	\$5,000
E-9.3	Station & nutritional	\$737	\$700	\$1,000	\$1,000
E-9.4	Uniforms	\$0	\$0	\$1,000	\$1,000
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Community (open house)	\$0	\$500	\$1,000	\$1,000
E-10.2	Recruitment & retention	\$1,901	\$1,400	\$2,000	\$2,000
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
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	Utilities	\$7,859	\$9,900	\$15,000	\$15,000
E-12.2	Dues	\$175	\$175	\$200	\$200
E-12.3	Vehicle maint & repair	\$2,986	\$5,000	\$6,000	\$6,000
E-12.4	Facility maint & repair	\$1,244	\$500	\$2,000	\$2,000
E-12.5	see additional details	\$213	\$1,135	\$9,300	\$9,300
E-13	TOTAL OPERATIONS	\$20,018	\$25,635	\$47,500	\$47,500

Final Budget

Laramie County Fire District #8

FYE 6/30/2019

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$500	\$500	\$500	\$500
E-14.2	Buildings and vehicles		\$5,204	\$4,146	\$4,146	\$4,146
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	Treasurer bond		\$0	\$0	\$20	\$20
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$536	\$543	\$744	\$744
E-15.2	Workers Compensation		\$1,510	\$1,500	\$2,000	\$2,000
E-15.3	Unemployment Taxes		\$99	\$95	\$200	\$200
E-15.4	Retirement		\$330	\$360	\$2,000	\$2,000
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	Medicare		\$125	\$127	\$294	\$294
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$8,304	\$7,271	\$9,904	\$9,904

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 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 #8
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$22,806	\$22,806	\$45,769	\$45,769
C-1.2	Savings and Investments Account Balance	\$12,486	\$12,486	\$158,312	\$158,312
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$356,698	\$356,698	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$391,990	\$391,990	\$204,081	\$204,081
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$268,175	\$0	\$0	\$0
C-2.3	Total Deductions (a+b)	\$268,175	\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available	\$123,815	\$391,990	\$204,081	\$204,081

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$356,698	\$268,175	\$0	
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$356,698	\$268,175	\$0	
C-3.2	Date of Reserve Approval in Minutes: 7/20/2017				
C-3.3	Amount to be added to the reserve	\$49,674			
C-3.4	Date of Reserve Approval in Minutes: 10/25/17 & 11/22/17				
C-3.5	SUB-TOTAL	\$406,372	\$268,175	\$0	\$0
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. New building	\$138,197	\$268,175		
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes: 11/22/2017				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$138,197	\$268,175	\$0	\$0
C-3.12	Balance to be retained in Depreciation Reserve Account	\$268,175	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 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	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)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 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	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	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$138,197	\$268,175	\$0	\$0