

FYE 2016 BUDGET RECEIVED

\$536,000

FYE 2017 BUDGET REQUEST

\$396,000

FREMONT COUNTY, WYOMING

BUDGET REQUEST PACKET

FISCAL YEAR 2016 - 2017

DEPARTMENT NAME

FUEL DISTRIBUTION

CHART OF ACCOUNT NUMBERS

645-9-6455

BUDGET VERSION

Final

PREPARED BY

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BUDGET MESSAGE

DEPARTMENT FUEL DISTRIBUTION

ANTICIPATED REVENUE STREAMS

Revenues consist of fuel charges to departments of Fremont County Government, Fremont County Fire Protection District, Fremont County Weed & Pest Control District, Fremont County Library, Fremont County Fair, Town of Hudson and Town of Pavillion. Charges for fuel are based on the monthly average cost of fuel plus an 18 cent per gallon surcharge to cover overhead.

EXPENDITURE TRENDS

Fuel costs are 94% of total expense. The budget is based on historical usage and fuel price forecasts provided by the U.S. Department of Energy – Energy Information Administration. Based on this information we are using \$1.96 and \$1.84 per gallon for unleaded gasoline and diesel costs respectively for the 2017 budget request.

No substantial changes are anticipated for other expenses including: personnel costs (\$2,903), misc services and charges for repairs and maintenance (\$ 8,000), fuel over/short (\$2,000), and depreciation (\$10,000).

BUDGET CHANGES FROM LAST YEAR

While diesel fuel cost is expected to increase (\$1.87 to 1.96) unleaded fuel is expected to decrease (\$2.04 to 1.84). Overall fuel costs are expected to decrease from \$420 to \$370 thousand.

FIVE YEAR PLAN

DEPARTMENT FUEL DISTRIBUTION

1. SERVICE PRIORITIES

Provide fuel conveniently and reliably to County personnel while **minimizing** fuel costs.

[Performance Measures are available upon request.]

Provide easily understood accurate accounting of all fuel used providing printed reports to each department head within five business days of the end of each month.

[Billing has been completed in 9 to 17 days over the past 12 months. We have not surveyed department heads with regard to ease of understanding reports.]

2. EMPLOYEES and BENEFITS

By sharing staff with the Planning Department, the Fuel Distribution internal service fund operates with minimal staff.

[Personnel costs have dropped annually from FY2011 (\$6,923) through FY2016 (\$2,000).]

3. FUNDING and REVENUE CHANGES

The price of fuel is volatile and can make very significant impact on the budget. However, since we pass on the price changes to our customers, the price changes do not affect the profitability of the fund.

[no change]

4. MAINTENANCE or SECURITY ISSUES

Maintenance and repairs of fueling equipment is infrequent but costly when it occurs. The budget includes \$8,000 to cover these costs.

The fuel equipment and software has reached the end of its expected life. The County Planner has consulted with our repair technicians. Their conclusion is that when the time comes all equipment and software will need to be updated at one time. The cost for the replacement of software and equipment will be \$150,000 to \$200,000. However, the equipment remains serviceable and there is no reason to do so at this time.

[no change]

CAPITAL ASSETS - FYE 2017

DEPT: FUEL DISTRIBUTION

DEPARTMENT CAPITAL OUTLAY						
PRIORITY	DESCRIPTION	PURCHASE TIME FRAME	ASSET TYPE	PURCHASE AMOUNT	ESTIMATED LIFE (YRS)	ESTIMATED DEPRECIATION
1.	none					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
NEW DEPARTMENT CAPITAL OUTLAY (FYE 2017)				\$0		\$0
PLUS ESTIMATED EXISTING DEPRECIATION (FYE 2017)						\$10,000
TOTAL ESTIMATED DEPRECIATION (FYE 2017)						\$10,000

LAND	\$0
BUILDINGS & IMPROVEMENTS	\$0
MACHINERY & EQUIPMENT	\$0
VEHICLES	\$0
OFFICE FURNITURE	\$0
COMPUTER SOFTWARE	\$0
INFRASTRUCTURE	\$0
LIBRARY BOOKS	\$0

SALARY AND BENEFIT WORKSHEET - FYE 2017

DEPT: FUEL DISTRIBUTION

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Select FT / PT / NO BENEFITS	% of wage in this Dept	Employee Name	Job Title	Select Salary Acct	FYE 2016 Annual Base Salary TOTAL all departments	FYE 2016 Annual Base Salary by % this Dept.	FYE 2017 Proposed Base Salary TOTAL all departments	FYE 2017 Proposed Base Salary by % this Dept	Social Security & Medicare	Select Workers Comp Code	Workers Comp	Select Wyoming Retirement Plan	Wyo Retirement	Health Insurance Waived?	Health Insurance	Total Employee Cost
FT	8.0%	CROWSON, CHERYL	SECRETARY	C	\$30,000	\$2,400	\$30,000	\$2,400	\$184	Clerical	\$10	Civilian	\$300	Y	\$12	\$2,905
						\$0	\$0	\$0	\$0		\$0		\$0			\$0
						\$0	\$0	\$0	\$0		\$0		\$0			\$0
		Sub Totals			\$30,000	\$2,400	\$30,000	\$2,400	\$184		\$10		\$300		\$12	\$2,905
		OT Total						\$0	\$0		\$0		\$0		\$0	\$0
		Holiday Total						\$0	\$0		\$0		\$0		\$0	\$0
		Grand Total			\$30,000	\$2,400	\$30,000	\$2,400	\$184		\$10		\$300		\$12	\$2,905

ELECTED OFFICIAL SALARIES	\$0
DEPUTY SALARIES	\$0
CLERK/DISPATCHER SALARIES	\$2,400
SUPERVISOR/CLERICAL SALARIES	\$0

CHART OF ACCOUNTS WORKSHEET - FYE 2017

DEPT: **FUEL DISTRIBUTION**

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							FYE 2016 BUDGET COMPARISON	\$87,600					
Account Number	Account Title	FYE 2013 Actual	FYE 2014 Actual	FYE 2015 Actual	FYE 2016 Budget	FYE 2016 Actual (thru Dec)	FYE 2016 Add'l Expected (Jan - Jun)	FYE 2016 Projected Actual	FYE 2017 Budget Request	Difference from FYE 2016	FYE 2017 Approved Budget	Notes	
645-9-6455-43910	LOCAL GOVT CAPITAL CONTRIBUTN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-44264	FUEL SALES-INT-DIESEL	\$371,381	\$362,549	\$301,977	\$275,000	\$111,309	\$102,691	\$214,000	\$180,000	-\$95,000	\$180,000		
645-9-6455-44265	FUEL SALES-INT-UNLEADED	\$249,262	\$273,203	\$219,451	\$181,000	\$92,350	\$74,650	\$167,000	\$149,000	-\$32,000	\$149,000		
645-9-6455-44266	FUEL SALES-EXT-DIESEL	\$74,832	\$54,231	\$50,828	\$40,000	\$23,160	\$10,840	\$34,000	\$39,000	-\$1,000	\$39,000		
645-9-6455-44267	FUEL SALES-EXT-UNLEADED	\$60,788	\$60,522	\$50,163	\$36,000	\$23,698	\$11,302	\$35,000	\$30,000	-\$6,000	\$30,000		
645-9-6455-44268	FUEL SALES-WY DEPT OF TRANS	\$6,885	\$7,083	\$7,777	\$7,000	\$3,496	\$1,504	\$5,000	\$5,000	-\$2,000	\$5,000		
645-9-6455-44269	FUEL SALES-DISCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-44270	FUEL SALES-NATURAL GAS	\$626	\$2,538	\$2,664	\$3,000	\$1,604	\$396	\$2,000	\$2,000	-\$1,000	\$2,000		
645-9-6455-44350	MISCELLANEOUS FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-47100	INTEREST REVENUE	\$1,294	\$1,435	\$1,851	\$1,000	\$894	\$898	\$1,792	\$1,500	\$500	\$1,500		
645-9-6455-47200	CHANGE IN FV OF INVEST.	-\$1,804	\$169	-\$131	\$0	-\$264	\$1,033	\$769	\$0	\$0	\$0		
645-9-6455-48564	WRITEOFF ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-49100	TRANSFER FR GENL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-49653	TRANSFER FR INVESTMENT POOL	\$0	\$88	\$0	\$0	\$112	-\$1,173	-\$1,061	\$0	\$0	\$0		
	REVENUE TOTALS:	\$763,262	\$761,818	\$634,579	\$543,000	\$256,360	\$202,141	\$458,500	\$406,500	-\$136,500	\$406,500		
645-9-6455-51120	SALARIES-CLERKS/DISPATCHR	\$0	\$0	\$0	\$0	\$250	\$629.23	\$879	\$2,400	\$2,400	\$2,400		
645-9-6455-51130	SAL SUPERS/MISC/CLERICAL	\$3,819	\$2,854	\$2,895	\$2,045	\$566	\$0	\$566	\$0	-\$2,045	\$0		
645-9-6455-52210	HEALTH & LIFE INSURANCE (INTRA	\$613	\$525	\$257	\$8	\$3	\$5	\$8	\$12	\$4	\$12		
645-9-6455-52220	SOCIAL SECURITY-EMPLOYER	\$277	\$208	\$210	\$157	\$59	\$98	\$157	\$184	\$27	\$184		
645-9-6455-52240	WORKERS COMPENSATION	\$73	\$54	\$68	\$7	\$12	\$3	\$15	\$10	\$3	\$10		
645-9-6455-52250	WYOMING RETIREMENT	\$536	\$415	\$442	\$312	\$124	\$250	\$374	\$300	-\$12	\$300		
645-9-6455-69214	CNTRCTL SRVC -Please use 69550	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-69550	MISC. SERVICES & CHARGES	\$893	\$6,123	\$3,504	\$8,000	\$1,334	\$6,666	\$8,000	\$8,000	\$0	\$8,000		
645-9-6455-69710	TELEPHONE	\$1,962	\$1,962	\$1,988	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	\$2,000		
645-9-6455-69730	TRAVEL EXPENSE	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-75210	GENERAL OFFICE SUPPLIES	\$7	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-75224	VEHICLE FUEL	\$721,273	\$722,697	\$594,879	\$503,000	\$234,928	\$183,072	\$418,000	\$369,000	-\$134,000	\$369,000		
645-9-6455-75227	OPERATING SUPPLIES	\$122	\$123	\$331	\$1,771	\$200	\$100	\$300	\$1,094	-\$677	\$1,094		
645-9-6455-75230	VEHICLE FUEL (OVER) SHORT	\$9,859	\$3,351	\$2,573	\$2,000	\$797	\$1,203	\$2,000	\$2,000	\$0	\$2,000		
645-9-6455-75610	EQUIPMENT LESS THAN \$1000	\$27	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$1,000		
645-9-6455-75611	BUILDING IMPROVEMENTS < 10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
645-9-6455-84750	DEPRECIATION	\$16,516	\$16,445	\$15,956	\$15,700	\$7,850	\$8,250	\$16,100	\$10,000	-\$5,700	\$10,000		
645-9-6455-96653	TRANSFER TO INVEST POOL	\$0	\$0	\$789	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	EXPENDITURE TOTALS:	\$756,478	\$754,893	\$623,891	\$536,000	\$246,125	\$202,275	\$448,400	\$396,000	-\$140,000	\$396,000		

EXECUTIVE SUMMARY - FYE 2017

DEPT: FUEL DISTRIBUTION

ACCOUNT NUMBERS: 645-9-6455

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REVENUES:	FYE 2013 Actual	FYE 2014 Actual	FYE 2015 Actual	FYE 2016 Budget	FYE 2016 Projected Actual	FYE 2017 Budget Request	Difference from FYE 2016	FYE 2017 Approved Budget
Tax Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental/Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Goods & Services	\$763,773	\$760,125	\$632,859	\$542,000	\$457,000	\$405,000	-\$137,000	\$405,000
Investment Income	-\$510	\$1,605	\$1,720	\$1,000	\$2,561	\$1,500	\$500	\$1,500
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain (Loss) on Equip Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Other Funds	\$0	\$88	\$0	\$0	-\$1,061	\$0	\$0	\$0
TOTAL REVENUES:	\$763,262	\$761,818	\$634,579	\$543,000	\$458,500	\$406,500	-\$136,500	\$406,500

EXPENDITURES:								
Salaries	\$3,819	\$2,854	\$2,895	\$2,045	\$1,446	\$2,400	\$355	\$2,400
Employee Benefits	\$1,498	\$1,201	\$976	\$484	\$554	\$506	\$22	\$506
Property Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subrecipient Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services	\$3,357	\$8,095	\$5,491	\$10,000	\$10,000	\$10,000	\$0	\$10,000
Supplies & Materials	\$731,288	\$726,298	\$597,783	\$507,771	\$420,300	\$373,094	-\$134,677	\$373,094
Other Misc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation	\$16,516	\$16,445	\$15,956	\$15,700	\$16,100	\$10,000	-\$5,700	\$10,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal/Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Other Funds	\$0	\$0	\$789	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$756,478	\$754,893	\$623,891	\$536,000	\$448,400	\$396,000	-\$140,000	\$396,000

CASH RESERVE AND FUND BALANCE CALCULATION - FYE 2017

DEPT: FUEL DISTRIBUTION

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A	BEGINNING FUND BALANCE, 7/1/2015 (from FYE 2015 Audit - 6/30/2015 Ending Balance)	\$132,041
B	ESTIMATED REVENUES THROUGH 6/30/2016 (Actual + Estimated, see Chart of Accounts sheet)	\$458,500
C	TOTAL FUND BALANCE + ESTIMATED REVENUES C = A + B	\$590,541
D	ESTIMATED EXPENDITURES THROUGH 6/30/2016 (Actual + Estimated, see Chart of Accounts sheet)	\$448,400
E	PROJECTED FUND BALANCE 6/30/2016 E = C - D	\$142,141
F	ESTIMATED REVENUES, FYE 2017 (Other than Property Tax, see Chart of Accounts sheet)	\$406,500
G	TOTAL REVENUE + FUND BALANCE, FYE 2017 G = E + F	\$548,641
H	ESTIMATED EXPENDITURES, FYE 2017 (see Chart of Accounts sheet)	\$396,000
I	ESTIMATED ENDING FUND BALANCE, FYE 2017 K = G - H	\$152,641