

Final Budget

Dubois Rural Fire District	
Budget Hearing Information	
8 Third Street	Location: 8 Third Street
Dubois, WY 82513	Date: 7/11/2017
307-455-2212 or 304-450-8840	Time: 6:00 p.m.
Fremont County	Budget Prepared by: Reg Phillips

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

Dubois Rural Fire District's (DRFD) financial policies include but are not limited to: 1) two signatures required on checks 2) treasurer is individually bonded as requested by our county Treasurer 3) all other check signatories are also bonded 4) DRFD credit cards must be accompanied by actual receipts 5) any other DRFD expenses incurred on District business and paid for by Board members must be accompanied by actual expenses 6) only expenses allowed by State statutes are paid 7) expenses such as mileage are paid at the federal or state rates. We have also participated in Fremont County's first training session with our County Clerk and Assessor on the new statutes governing Special Districts.

In regards to expenses for 2017, we had the Lava Mountain Fire and the Fire District incurred \$908,898.00 in expenses which were reimbursed by the Governor's Fire Suppression Account. We also received \$20,000.00 from our Fire Department earmarked for supplies to outfit our engine. We were awarded a VFA grant for \$5,000.00 which was used to purchase hose for our new engine

S-B RESERVE DESCRIPTION

Our 2018 Reserve Accounts are earmarked as such: \$12,910.00 is for firefighting supplies for a large wildland incident or to use to open the State of Wyoming's Fire Suppression Account; \$48,017.00 is allocated for emergency large equipment repair such as a diesel engine or transmission; \$15,000 of the \$78,853.00 reserve was to be used for Training Ground fencing. The Board's estimate of what we thought the fence would cost was very low. The bid we accepted was \$29,068.00. Based on the actual cost of the fence we will have a remaining

S-C

Names of Board Members	Date of End of Term
Reg S. Phillips	2020
Robert Genner	2018
James Butkovich	2018
Peter Wendell	2020
Larry Wilke	2020

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	\$684,110	\$1,088,862	\$342,634	\$346,759
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	-\$7,722	-\$61,149	-\$48,494
S-4	Total General Fund and Forecasted Revenues Available	\$642,341	\$1,104,373	\$452,913	\$463,743
S-5	<i>Amount requested from County Commissioners</i>	\$143,870	\$129,466	\$110,929	\$121,759
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	Operating Revenues	\$5,918	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$143,870	\$129,466	\$110,929	\$121,759
S-9	Government Support	\$113,021	\$909,838	\$0	\$0
S-10	Grants	\$150,000	\$0	\$135,000	\$135,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$203,701	\$27,220	\$51,705	\$51,705
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$616,509	\$1,066,525	\$297,634	\$308,464

Dubois Rural Fire District

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	Capital Outlay	\$438,504	\$42,763	\$225,000	\$225,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$7,493	\$14,148	\$12,050	\$14,550
S-18	Operations	\$219,847	\$1,016,743	\$89,584	\$91,209
S-19	Indirect Costs	\$18,266	\$15,208	\$16,000	\$16,000
S-20	Total Expenditures	\$684,110	\$1,088,862	\$342,634	\$346,759

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	\$25,832	\$37,848	\$155,279	\$155,279
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$137,501	\$137,501	\$129,779	\$129,779
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$137,501	\$137,501	\$129,779	\$129,779
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$2,278	\$1,500	\$1,500
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	\$2,278	\$1,500	\$1,500
S-31	Subtotal	\$137,501	\$139,779	\$131,279	\$131,279
S-32	Less Total to be spent	\$0	\$10,000	\$62,649	\$49,994
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$137,501	\$129,779	\$68,630	\$81,285

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: 8 Third Street
Dubois, WY 82513

PREPARED BY: Reg Phillips

DISTRICT PHONE: 307-455-2212 or 304-450-8840

Final Budget

Dubois Rural Fire District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2018

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)	\$143,870	\$129,466	\$110,929	\$121,759
R-1.2	Other County Support				

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>Local fire income</u>	\$113,021	\$909,838		
R-2.5	Total Government Support	\$113,021	\$909,838	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services	\$5,918			
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$5,918	\$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	\$150,000		\$135,000	\$135,000
R-4.4	Total Grants	\$150,000	\$0	\$135,000	\$135,000
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$3,386	\$2,728	\$2,200	\$2,200
R-5.2	Other: Specify <u>DVFD funds</u>	\$189,976	\$20,000	\$45,000	\$45,000
R-5.3	Other: See Additional	\$10,339	\$4,492	\$4,505	\$4,505
R-5.4	Total Miscellaneous	\$203,701	\$27,220	\$51,705	\$51,705
R-5.5	Total Forecasted Revenue	\$472,639	\$937,058	\$186,705	\$186,705
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

Final Budget

Dubois Rurall Fire District
 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	\$59,386			
E-1.2	Vehicles	\$361,758	\$6,867		
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Firefighting Equip (WL pu</u>	\$17,360	\$16,739	\$0	
E-1.6	<u>Training Ground Fence</u>		\$19,157	\$0	
E-1.7	see additional details			\$225,000	\$225,000
E-1.8	TOTAL CAPITAL OUTLAY	\$438,504	\$42,763	\$225,000	\$225,000

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	\$254			
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>Election fees</u>	\$36	\$27		
E-3.5	<u>meals</u>		\$211		
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$1,960	\$0	\$1,000	\$1,000
E-4.2	Accounting/Auditing	\$215	\$9,000	\$6,000	\$7,000
E-4.3	Other (Specify)				
E-4.4	<u>Dues, fees, subscripts</u>	\$150	\$150	\$150	\$150
E-4.5	<u>bookkeeping</u>	\$3,131	\$3,346	\$3,500	\$5,000
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$1,271	\$1,191	\$1,200	\$1,200
E-5.2	Office equipment, rent & repair	\$105			
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>PO/Safety dep box rent</u>	\$79	\$70	\$70	\$70
E-5.7	<u>Advertising</u>	\$225	\$130	\$130	\$130
E-5.8	see additional details	\$67	\$24		
E-6	TOTAL ADMINISTRATION	\$7,493	\$14,148	\$12,050	\$14,550

Final Budget

Dubois Rurall Fire District

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	\$12,990	\$12,990
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		\$879
E-8.2	Other (Specify)		
E-8.3	training travel	\$2,183	\$1,091
E-8.4	_____		
E-8.5	_____		
E-9	Operating supplies (List)		
E-9.1	vehicle fuel/oil	\$3,018	\$5,726
E-9.2	Bldg/equip/janitorial	\$744	\$26,135
E-9.3	firefighter activity	\$122,832	\$908,899
E-9.4	Firefighting supplies/rescu		\$4,673
E-9.5	_____		
E-10	Program Services (List)		
E-10.1	Firefighting supplies/rescu	\$18,390	
E-10.2	Train fees/lodgi/matl/mea	\$4,872	\$744
E-10.3	rental space	\$25	
E-10.4	Vehicle supplies	\$1,690	\$10,503
E-10.5	_____		
E-11	Contractual Arrangements (List)		
E-11.1	Dispatch service	\$7,961	\$8,552
E-11.2	Inspections	\$550	\$1,749
E-11.3	Snow removal	\$675	\$1,725
E-11.4	Building cleaning	\$1,600	\$4,800
E-11.5	see additional details	\$420	\$420
E-12	Other operations (Specify)		
E-12.1	R&M: Buildings	\$1,723	\$1,541
E-12.2	R&M: Equip/vehicles/Scb	\$19,083	\$5,587
E-12.3	Utils:Elect, propane/tele	\$20,997	\$20,729
E-12.4	Medical services	\$96	
E-12.5	_____		
E-13	TOTAL OPERATIONS	\$219,847	\$1,016,743
		\$89,584	\$91,209

Final Budget

Dubois Rurall Fire District

FYE 6/30/2018

INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$500	\$500	\$500	\$500
E-14.2	Buildings and vehicles		\$7,477	\$6,574	\$6,500	\$6,500
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	Bonds		\$280	\$180	\$180	\$180
E-14.6	Mutual Aid		\$1,575	\$760	\$1,000	\$1,000
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes					
E-15.2	Workers Compensation		\$3,397	\$3,102	\$3,200	\$3,200
E-15.3	Unemployment Taxes		\$115	\$116	\$120	\$120
E-15.4	Retirement		\$4,923	\$3,975	\$4,500	\$4,500
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7						
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$18,266	\$15,208	\$16,000	\$16,000

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

Dubois Rural Fire District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

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	\$25,832	\$37,848	\$15,500	\$15,500
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance			\$139,779	\$139,779
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$137,501	\$129,779	\$68,630	\$81,285
C-1.6	Total Estimated Cash and Investments on Hand	\$163,333	\$167,627	\$223,909	\$236,564
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$137,501	\$129,779	\$68,630	\$81,285
C-2.3	Total Deductions (a+b)	\$137,501	\$129,779	\$68,630	\$81,285
C-2.4	Estimated Non-Restricted Funds Available	\$25,832	\$37,848	\$155,279	\$155,279

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)	\$137,501	\$137,501	\$129,779	\$129,779
C-3.2	<i>Date of Reserve Approval in Minutes:</i> <u>6/9/2015</u>				
C-3.3	Amount to be added to the reserve		\$2,278	\$1,500	\$1,500
C-3.4	<i>Date of Reserve Approval in Minutes:</i> <u>6/14/2016</u>				
C-3.5	SUB-TOTAL	\$137,501	\$139,779	\$131,279	\$131,279
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Training Grnd Improve			\$37,339	\$37,339
C-3.8	b. WL firefighting supplies			\$12,655	\$12,655
C-3.9	c. <u>See Additional Details</u>		\$10,000	\$12,655	
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c) +additional details	\$0	\$10,000	\$62,649	\$49,994
C-3.12	Balance to be retained in Depreciation Reserve Account	\$137,501	\$129,779	\$68,630	\$81,285

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-4.2	<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)		\$0	\$0	
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	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$10,000	\$62,649	\$49,994