

Final Budget

| Guernsey Rural Fire District | |
|------------------------------|--|
| Budget Hearing Information | |
| P.O. Box 591 | Location: Platte County Courthouse |
| Guernsey, WY 82214 | Date: 7/18/2016 |
| 307-836-9263 | Time: 7:00 P.M. |
| Platte | Budget Prepared by: Theodore Stanfield |

| S-1 | BUDGET MESSAGE | W.S. 16-4-104(d) |
|-----|---|------------------|
| | <p>The Guernsey Rural Fire District proposed budget for FY 2016-17 is designed around projected revenues of approximately \$54,000. Our public fund revenue for FY2015-16 is approximately \$76,000, which included a one-time windfall payment of \$20,500 from under reported revenue of oil storage facilities in our district that was paid in June of 2016. That is not likely to happen again, so our budget for next year will not reflect those higher revenues but a slightly reduced revenue based on property tax collection estimates by the County Assessor's office. The windfall revenue will show up as cash on hand in the F32 Census report.</p> <p>In early 2015, the Town of Guernsey applied for a federal block grant of approximately \$197,000 to build an office, training, shower, laundry and food service addition on to our Fire Hall. The Town applied for the grant, and after it was secured, they arranged the engineering, advertised for bids, made the bid awards, supervised the construction and managed the grant. Guernsey Rural Fire District agreed to use the addition for the purposes of fire protection and suppression and to pay the Town one dollar per year for five years to lease the facility after which it will become the property of the Guernsey Rural Fire District. The real estate upon which the facility sits already belongs to us. Since none of the money was ever under the control of the Fire District, and the building is being leased at this time, that activity does not appear in the proposed budget document.</p> <p>Our actual expenditures in the current operating budget show some variation from what we anticipated. Instead of purchasing a new slide-in unit for one of our older engines, we used those funds to install a tank and pumping equipment on a truck we received from State Forestry at no cost. That made a more flexible unit than upgrading the older quick attack unit. We plan to pursue purchase of the slide in unit in this year's budget.</p> <p>Our hope is to continue to upgrade our equipment which had been in serious disrepair. We have a good cab and chassis from another Fire Department that we hope to install a large tank and pump on, so it can be used as a tender. The cost for that remodel should be far less than the cost of purchasing even a used tender. Our priority is to maintain our ability to respond to wild land fires in a timely manner and with adequate equipment to maintain the safety of the public and our volunteers.</p> | |

FINAL BUDGET SUMMARY

| OVERVIEW | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|---|---------------------|------------------------|-----------------------|----------------|
| S-1 Total Budgeted Expenditures | \$37,471 | \$44,130 | \$56,405 | \$56,405 |
| S-2 Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 Total to be added to Restricted Funds | \$0 | \$0 | \$0 | \$0 |
| S-4 Total General Fund and Forecasted Revenues | \$96,946 | \$124,778 | \$105,505 | \$110,096 |
| S-5 Amount requested from County Commissioners | \$50,911 | \$72,000 | \$54,000 | \$54,000 |
| S-6 Additional Funding Needed : | | | \$0 | \$0 |

Guernsey Rural Fire District

| REVENUE SUMMARY | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|--|---------------------|------------------------|-----------------------|----------------|
| S-7 Operating Revenues | \$5,342 | \$1,938 | \$1,500 | \$1,500 |
| S-8 Tax levy (From the County Treasurer) | \$50,911 | \$72,000 | \$54,000 | \$54,000 |
| S-9 Government Support | \$0 | \$0 | \$0 | \$0 |
| S-10 Grants | \$0 | \$0 | \$0 | \$0 |
| S-11 Other County Support (Not from Co. Treas.) | \$0 | \$0 | \$0 | \$0 |
| S-12 Miscellaneous | \$817 | \$1,630 | \$1,005 | \$1,005 |
| S-13 Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 Total Revenue | \$57,070 | \$75,568 | \$56,505 | \$56,505 |

FY 7/1/16-6/30/17

| EXPENDITURE SUMMARY | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|----------------------------|----------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$14,968 | \$0 | \$12,000 | \$12,000 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$731 | \$825 | \$1,755 | \$1,755 |
| S-18 | Operations | \$18,702 | \$39,649 | \$38,350 | \$38,350 |
| S-19 | Indirect Costs | \$3,070 | \$3,656 | \$4,300 | \$4,300 |
| S-20 | Total Expenditures | \$37,471 | \$44,130 | \$56,405 | \$56,405 |

| DEBT SUMMARY | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |

| CASH AND INVESTMENTS | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|-----------------------------|----------------------------|---------------------|------------------------|-----------------------|----------------|
| S-22 | TOTAL GENERAL FUNDS | \$39,876 | \$49,210 | \$49,000 | \$53,591 |

Summary of Reserve Funds

| | | | | | |
|------|--|-----|-----|-----|-----|
| S-23 | Beginning Balance in Reserve Accounts | | | | |
| S-24 | a. Depreciation Reserve | \$0 | \$0 | \$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) | \$0 | \$0 | \$0 | \$0 |
| 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 | \$0 | \$0 | \$0 | \$0 |
| S-32 | Less Total to be spent | \$0 | \$0 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$0 | \$0 | \$0 | \$0 |

End of Summary

Theodore L. Stanfield
 Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/18/2016

DISTRICT ADDRESS: P.O. Box 591
Guernsey, WY 82214

PREPARED BY: Theodore Stanfield

DISTRICT PHONE: 307-836-9263

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Guernsey Rural Fire District
 NAME OF DISTRICT/BOARD

FYE 6/30/2017

PROPERTY TAXES AND ASSESSMENTS

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|-------|--|---------------------|------------------------|-----------------------|-------------------|
| R-1 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$50,911 | \$72,000 | \$54,000 | \$54,000 |
| R-1.2 | Other County Support | | | | |

FORECASTED REVENUE

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 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 | \$5,342 | \$1,938 | \$1,500 | \$1,500 |
| R-3.2 | Sales of Goods or Services | | | | |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$5,342 | \$1,938 | \$1,500 | \$1,500 |
| R-4 | Grants | | | | |
| R-4.1 | Direct Federal Grants | | | | |
| R-4.2 | Federal Grants thru State Agencies | | | | |
| R-4.3 | Grants from State Agencies | | | | |
| R-4.4 | Total Grants | \$0 | \$0 | \$0 | \$0 |
| R-5 | Miscellaneous Revenue | | | | |
| R-5.1 | Interest | \$6 | \$5 | \$5 | \$5 |
| R-5.2 | Other: Specify Donations | \$811 | \$1,625 | \$1,000 | \$1,000 |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$817 | \$1,630 | \$1,005 | \$1,005 |
| R-5.5 | Total Forecasted Revenue | \$6,159 | \$3,568 | \$2,505 | \$2,505 |
| 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

Guernsey Rural Fire District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|--------------|-----------------------------|---------------------|------------------------|-----------------------|-------------------|
| E-1 | Capital Outlay | | | | |
| E-1.1 | Real Property | | | | |
| E-1.2 | Vehicles | \$14,968 | \$0 | \$0 | |
| E-1.3 | Office Equipment | | | | |
| E-1.4 | Other (Specify) | | | | |
| E-1.5 | Slide In Unit | \$0 | \$0 | \$12,000 | \$12,000 |
| E-1.6 | | | | | |
| E-1.7 | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$14,968 | \$0 | \$12,000 | \$12,000 |

ADMINISTRATION BUDGET

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 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 | | | | |
| E-4.2 | Accounting/Auditing | | | | |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | Banking Fees | \$55 | \$55 | \$55 | \$55 |
| E-4.5 | | | | | |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | | | \$900 | \$900 |
| E-5.2 | Office equipment, rent & repair | | | | |
| E-5.3 | Education | | | | |
| E-5.4 | Registrations | | | | |
| E-5.5 | Other (Specify) | | | | |
| E-5.6 | Telephone | \$573 | \$670 | \$700 | \$700 |
| E-5.7 | Public Notices | \$103 | \$100 | \$100 | \$100 |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | \$731 | \$825 | \$1,755 | \$1,755 |

Final Budget

Guernsey Rural Fire District

FYE 6/30/2017

OPERATIONS BUDGET

| | | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 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 | Accounting | | \$0 | \$0 | \$500 | \$500 |
| E-7.5 | | | | | | |
| E-7.6 | | | | | | |
| E-8 | Travel | | | | | |
| E-8.1 | Mileage | | | | | |
| E-8.2 | Other (Specify) | | | | | |
| E-8.3 | | | | | | |
| E-8.4 | | | | | | |
| E-8.5 | | | | | | |
| E-9 | Operating supplies (List) | | | | | |
| E-9.1 | Fire equip & supplies | | \$1,430 | \$4,200 | \$5,500 | \$5,500 |
| E-9.2 | Veh. Repair, Outfitting | | \$3,355 | \$17,200 | \$15,500 | \$15,500 |
| E-9.3 | Fuel & Fluids | | \$1,795 | \$3,000 | \$3,000 | \$3,000 |
| E-9.4 | | | | | | |
| E-9.5 | | | | | | |
| E-10 | Program Services (List) | | | | | |
| E-10.1 | Fire Suppression Assessr | | \$1,129 | \$1,129 | \$1,300 | \$1,300 |
| E-10.2 | Training | | \$0 | \$500 | \$500 | \$500 |
| E-10.3 | Communication Equip | | \$1,992 | \$4,700 | \$4,500 | \$4,500 |
| E-10.4 | Vol Reimbursement | | | \$1,200 | \$0 | |
| E-10.5 | | | | | | |
| E-11 | Contractual Arrangements (List) | | | | | |
| E-11.1 | Radio Tower Erection | | \$0 | \$1,500 | \$0 | |
| E-11.2 | | | | | | |
| E-11.3 | | | | | | |
| E-11.4 | | | | | | |
| E-11.5 | | | | | | |
| E-12 | Other operations (Specify) | | | | | |
| E-12.1 | Utilities | | \$8,101 | \$5,400 | \$5,500 | \$5,500 |
| E-12.2 | Internet Services | | \$0 | \$0 | \$1,200 | \$1,200 |
| E-12.3 | Promotional Exp. | | \$800 | \$720 | \$750 | \$750 |
| E-12.4 | Misc, Dues, Subscriptions | | \$100 | \$100 | \$100 | \$100 |
| E-12.5 | | | | | | |
| E-13 | TOTAL OPERATIONS | | \$18,702 | \$39,649 | \$38,350 | \$38,350 |

Final Budget

Guernsey Rural Fire District

FYE 6/30/2017

INDIRECT COSTS BUDGET

| | | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|-------------|--------------------------------|--|---------------------|------------------------|-----------------------|-------------------|
| E-14 | Insurance | | | | | |
| E-14.1 | Liability | | \$500 | \$500 | \$500 | \$500 |
| E-14.2 | Buildings and vehicles | | \$1,100 | \$1,106 | \$1,300 | \$1,300 |
| E-14.3 | Equipment | | | | | |
| E-14.4 | Other (Specify) | | | | | |
| E-14.5 | <u>Board Surety Bond</u> | | \$100 | \$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 | | \$1,370 | \$1,500 | \$1,500 | \$1,500 |
| E-15.3 | Unemployment Taxes | | | | | |
| E-15.4 | Retirement | | \$0 | \$450 | \$900 | \$900 |
| 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 | | \$3,070 | \$3,656 | \$4,300 | \$4,300 |

DEBT SERVICE BUDGET

| | | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 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

Guernsey Rural Fire District
 NAME OF DISTRICT/BOARD

FYE 6/30/2017

GENERAL FUNDS

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|-------|---|---------------------|------------------------|-----------------------|-------------------|
| C-1 | Balances at End of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$26,672 | \$36,000 | \$36,000 | \$44,709 |
| C-1.2 | Savings and Investments Account Balance | \$13,204 | \$13,210 | \$13,000 | \$8,882 |
| C-1.3 | General Fund CD Balance | | | | |
| C-1.4 | All Other Funds | | | | |
| C-1.5 | Reserves (From Below) | \$0 | \$0 | \$0 | \$0 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$39,876 | \$49,210 | \$49,000 | \$53,591 |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$0 | \$0 | \$0 | \$0 |
| C-2.3 | Total Deductions (a+b) | \$0 | \$0 | \$0 | \$0 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$39,876 | \$49,210 | \$49,000 | \$53,591 |

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|--------|---|---------------------|------------------------|-----------------------|-------------------|
| C-3 | | | | | |
| C-3.1 | Balance in Reserve Account, end of previous fiscal year. | | | | |
| 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 | \$0 | \$0 | \$0 | \$0 |
| 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 | Account (Line 3 - Line 5) | \$0 | \$0 | \$0 | \$0 |

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|--------|--|---------------------|------------------------|-----------------------|-------------------|
| C-4 | | | | | |
| C-4.1 | Balance in Reserve Account, beginning of budget year | | | | |
| 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 | "Other Reserves" | | | | |
| 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 | 9 - Line 11) | \$0 | \$0 | \$0 | \$0 |

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|-------|--|---------------------|------------------------|-----------------------|-------------------|
| C-5 | | | | | |
| C-5.1 | Balance in Reserve Account, beginning of budget year | | | | |
| 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 | \$0 | \$0 | \$0 |