

Final Budget

FIRE PROTECTION DISTRICT NO. 2	
Budget Hearing Information	
1125 11TH STREET	Location: 1125 11TH Street
CODY, WYOMING 82414	Date: 5/12/2023
307-587-6216	Time: 8:00 A.M.
Park County	Budget Prepared by: JOHN KREBES, PRESIDENT

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
Board of Commissioners Park County, Wyoming May 15, 2023 Dear Commissioners: Attached please find the Final Budget for Fire Protection District 2 for 2023-2024. The budget has been prepared on the new state form. The budget includes our annual operating expense and contribution to our depreciation reserve. Fire District 2's annual operating expenses include Administrative costs of four fulltime employees, District Volunteer Officers, Fire Prevention programs, and legal and audit expenses. Operational expenses include costs for physicals, maintenance of vehicles and equipment, testing, dispatching and large incident support. Fixed expenses include costs for vehicle and building insurance, pension fund and workers compensation. Capital expenses take care of improvements to the District. Park County Fire Protection District 2 has had no changes in our income and expense accounting procedures. We believe this year's budget will require 3 mils of our assessed evaluation. The largest expenditures from our Depreciation Reserve Fund will exceed \$1,482,701. this year. We will be replacing one of our fire engines that now is over 20 years old, a Rescue Truck and 3 Officer Vehicles. Fire District 2 created the depreciation reserve fund in the early 1990's to replace every large cost-piece of equipment at the end of its projected life. The reserve fund is intended to extend the districts future. With fluctuating tax revenues this fund becomes even more important for the future replacement of our equipment. From this year's budget, we hope to contribute to the Depreciation Reserve Fund the sum of \$1,156,362. We are taking this action in hopes of extending our Depreciation Reserve Fund into the future. I would be happy to meet with you at any time to explain our Depreciation Reserve Fund and how we arrive at our projections. Please feel free to contact me at 527-8551. Sincerely, //ss// signature on file Jerry L. Parker, Administrator		

S-B	RESERVE DESCRIPTION
See above	

S-C		
Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? Yes
John Krebes	12/31/24	If Yes, enter Address of office: 1125 11th Street City, State, Zip: Cody, Wyoming 82414 Phone Number: 307-527-8550 Hours Open: 8:00 a.m. to 5:00 p.m. <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
Ray Lozier	12/31/24	
Robert D. Coe	12/31/24	
Jeff Steward	12/31/26	
Barry (Slim) Cook	12/31/26	

Where are the minutes of your board meeting available for public review?
 Jerry L. Parker 1125 11th Street, Cody, Wyoming 82414

How and where are the notices of meeting posted for the public?
 Published in local newspaper, Cody Enterprise

Where are the public meetings held?
 Fire Hall 1125 11th Street, Cody, Wyoming 82414

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,569,300	\$1,843,440	\$2,551,158	\$2,551,158
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$233,500	\$101,055	\$607,712	\$607,712
S-4	Total General Fund and Forecasted Revenues Available	\$3,379,030	\$3,592,366	\$7,143,512	\$7,143,512
S-5	<i>Amount requested from County Commissioners</i>	\$1,048,000	\$1,360,830	\$1,789,564	\$1,789,564
S-6 Additional Funding Needed :				\$0	\$0
Projected Surplus:				\$3,984,642	\$3,984,642

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$1,048,000	\$1,360,830	\$1,789,564	\$1,789,564
S-9	Government Support	\$63,534	\$63,534	\$14,348	\$14,348
S-10	Grants	\$11,900	\$11,900	\$17,415	\$17,415
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$33,820	\$33,820	\$74,133	\$74,133
S-13	Other Forecasted Revenue	\$50,014	\$51,575	\$11,519	\$11,519

S-14	Total Revenue	\$1,207,268	\$1,521,659	\$1,906,979	\$1,906,979
------	----------------------	-------------	-------------	-------------	-------------

FY 7/1/23-6/30/24 FIRE PROTECTION DISTRICT NO. 2

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$116,500	\$248,945	\$550,850	\$550,850
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$492,200	\$496,950	\$525,605	\$525,605
S-18	Operations	\$704,600	\$709,100	\$783,703	\$783,703
S-19	Indirect Costs	\$139,500	\$139,500	\$142,350	\$142,350
S-20R	Expenditures paid by Reserves	\$116,500	\$248,945	\$548,650	\$548,650
S-20	Total Expenditures	\$1,569,300	\$1,843,440	\$2,551,158	\$2,551,158

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$2,171,762	\$2,070,707	\$5,236,533	\$5,236,533

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	\$0
S-24	a. Sinking and Debt Service Funds				
S-25	b. Reserves	\$2,559,600	\$2,793,100	\$2,894,155	\$2,894,155
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$2,559,600	\$2,793,100	\$2,894,155	\$2,894,155
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$350,000	\$350,000	\$1,156,362	\$1,156,362
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$350,000	\$350,000	\$1,156,362	\$1,156,362
S-31	Subtotal	\$2,909,600	\$3,143,100	\$4,050,517	\$4,050,517
S-32	Less Total to be spent	\$116,500	\$248,945	\$548,650	\$548,650
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$2,793,100	\$2,894,155	\$3,501,867	\$3,501,867

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 1125 11TH STREET
CODY, WYOMING 82414

PREPARED BY: JOHN KREBES, PRESIDENT

DISTRICT PHONE: 307-587-6216

Final Budget

FIRE PROTECTION DISTRICT NO. 2

FYE 6/30/2024

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$1,048,000	\$1,360,830	\$1,789,564	\$1,789,564
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237	\$63,534	\$63,534	\$14,348	\$14,348
R-2.5 Total Government Support		\$63,534	\$63,534	\$14,348	\$14,348
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$0	\$0	\$0	\$0
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201	\$4,400	\$4,400	\$17,415	\$17,415
R-4.3 Grants from State Agencies	4211	\$7,500	\$7,500	\$0	
R-4.4 Total Grants		\$11,900	\$11,900	\$17,415	\$17,415
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$4,568	\$4,568	\$50,540	\$50,540
R-5.2 Other: Specify <u>EFSA-misc.&reimburse</u>	4500	\$29,252	\$29,252	\$23,593	\$23,593
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$33,820	\$33,820	\$74,133	\$74,133
R-5.5 Total Forecasted Revenue		\$109,254	\$109,254	\$105,896	\$105,896
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004	\$45,000	\$45,000	\$3,592	\$3,592
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 City of Cody-Plan Review	4500	\$4,014	\$5,575	\$6,927	\$6,927
R-6.4 <u>False Alarms</u>	4500	\$1,000	\$1,000	\$1,000	\$1,000
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$50,014	\$51,575	\$11,519	\$11,519

Final Budget

FIRE PROTECTION DISTRICT NO. 2
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify) _____					
E-1.5 _____	6200				
E-1.6 _____	6200				
E-1.7 see additional details _____		\$116,500	\$248,945	\$550,850	\$550,850
E-1.8 TOTAL CAPITAL OUTLAY		\$116,500	\$248,945	\$550,850	\$550,850

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify) _____					
E-2.5 _____	7005				
E-2.6 _____	7005				
E-2.7 see additional details _____		\$421,700	\$421,700	\$455,855	\$455,855
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify) _____					
E-3.4 _____	7013				
E-3.5 _____	7013				
E-3.6 see additional details _____		\$8,000	\$8,250	\$8,250	\$8,250
E-4 Contractual Services					
E-4.1 Legal	7021				
E-4.2 Accounting/Auditing	7022				
E-4.3 Other (Specify) _____					
E-4.4 _____	7023				
E-4.5 _____	7023				
E-4.6 see additional details _____		\$50,500	\$55,000	\$55,000	\$55,000
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031				
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify) _____					
E-5.6 _____	7035				
E-5.7 _____	7035				
E-5.8 see additional details _____		\$12,000	\$12,000	\$6,500	\$6,500
E-6 TOTAL ADMINISTRATION		\$492,200	\$496,950	\$525,605	\$525,605

Final Budget

FIRE PROTECTION DISTRICT NO. 2

FYE 6/30/2024

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	7202			
E-7.2	Service Contracts	7203			
E-7.3	Other (Specify)				
E-7.4	_____	7204			
E-7.5	_____	7204			
E-7.6	see additional details		\$255,700	\$256,000	\$285,303
				\$285,303	
E-8	Travel				
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	_____	7220			
E-9.2	_____	7220			
E-9.3	_____	7220			
E-9.4	_____	7220			
E-9.5	see additional details		\$117,400	\$117,400	\$150,400
				\$150,400	
E-10	Program Services (List)				
E-10.1	_____	7230			
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	see additional details		\$55,500	\$55,500	\$58,500
				\$58,500	\$58,500
E-11	Contractual Arrangements (List)				
E-11.1	_____	7400			
E-11.2	_____	7400			
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	see additional details		\$108,000	\$109,200	\$111,000
				\$111,000	\$111,000
E-12	Other operations (Specify)				
E-12.1	_____	7450			
E-12.2	_____	7450			
E-12.3	_____	7450			
E-12.4	_____	7450			
E-12.5	see additional details		\$168,000	\$171,000	\$178,500
				\$178,500	\$178,500
E-13	TOTAL OPERATIONS		\$704,600	\$709,100	\$783,703
				\$783,703	\$783,703

Final Budget

FIRE PROTECTION DISTRICT NO. 2

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 _____	7505				
E-14.6 _____	7505				
E-14.7 see additional details		\$139,500	\$139,500	\$142,350	\$142,350
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
E-17 TOTAL INDIRECT COSTS		\$139,500	\$139,500	\$142,350	\$142,350

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

FIRE PROTECTION DISTRICT NO. 2
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	\$931,336	\$931,336	\$1,517,166	\$1,517,166
C-1.2	Savings and Investments	\$1,240,426	\$1,240,426	\$1,319,367	\$1,319,367
C-1.3	General Fund CD Balance		\$0	\$2,400,000	\$2,400,000
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$2,793,100	\$2,793,100	\$3,501,867	\$3,501,867
C-1.6	Total Estimated Cash and Investments on Hand	\$4,964,862	\$4,964,862	\$8,738,400	\$8,738,400

C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$2,793,100	\$2,894,155	\$3,501,867	\$3,501,867
C-2.3	Total Deductions (a+b)	\$2,793,100	\$2,894,155	\$3,501,867	\$3,501,867
C-2.4	Estimated Non-Restricted Funds Available	\$2,171,762	\$2,070,707	\$5,236,533	\$5,236,533

	DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
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	\$0	\$0	\$0	\$0

	DOA Chart of Accounts	
RESERVES	1090	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$2,793,100	\$2,894,155	\$2,894,155
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$2,559,600	\$2,793,100	\$2,894,155	\$2,894,155
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve	\$350,000	\$350,000	\$1,156,362	\$1,156,362
C-4.4	Date of Reserve Approval in Minutes: <u>7/13/2023</u>				
C-4.5	SUB-TOTAL	\$2,909,600	\$3,143,100	\$4,050,517	\$4,050,517
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Capital Outlay	\$116,500	\$248,945	\$548,650	\$548,650
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)	\$116,500	\$248,945	\$548,650	\$548,650
C-4.12	Balance to be retained	\$2,793,100	\$2,894,155	\$3,501,867	\$3,501,867

	DOA Chart of Accounts	
BOND FUNDS	1060	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 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	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$116,500	\$248,945	\$548,650	\$548,650