

Proposed Budget

Name of District/Board:		FIRE PROTECTION DISTRICT NO. 2	
		<small>Budget Hearing Information</small>	
Address:	1125 11TH STREET	Location:	1125 11TH Street
City, State, Zip:	CODY, WYOMING 82414	Date:	5/12/2023
District Phone:	307-587-6216	Time:	8:00 A.M.
County:	Park County	Budget Prepared by: JOHN KREBES, PRESIDENT	



S:A BUDGET MESSAGE W.S. 16-12-4931.1

Board of Commissioners
Park County, Wyoming
May 15, 2023

Dear Commissioners:

Attached please find the preliminary 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 mills 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 \$350,000. 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, */s/* 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?
1 John Krebs	12/31/24		<input checked="" type="checkbox"/> Yes
2 Ray Lozier	12/31/24		
3 Robert D. Coe	12/31/24		
4 Jeff Steward	12/31/26		
5 Barry (Slim) Cook	12/31/26		

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.

Where are the minutes of your board meeting available for public review?
 Jerry L. Parker 112511th 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

- SINKING & DEBT SERVICE FUNDS
- RESERVES
- BOND FUNDS

PROPOSED BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$2,420,075	\$2,937,015	\$3,857,523	
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	
S-3	Total Change to Restricted Funds	-\$617,425	-\$992,670	-\$1,527,373	
S-4	Total General Fund and Forecasted Revenues Available	\$5,579,030	\$6,886,091	\$6,847,559	
S-5	Amount requested from County Commissioners	\$1,048,000	\$1,360,830	\$1,793,082	
Additional Funding Needed :				\$0	
Projected Surplus:				\$1,462,663	

Balanced or Surplus - No Additional Funding Needed

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	
S-8	Tax levy (From the County Treasurer)	\$1,048,000	\$1,360,830	\$1,793,082	
S-9	Government Support	\$63,534	\$63,534	\$8,491	
S-10	Grants	\$11,900	\$11,900	\$17,415	
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	
S-12	Miscellaneous	\$33,820	\$33,820	\$58,391	
S-13	Other Forecasted Revenue	\$50,014	\$51,575	\$13,222	
S-14	Total Revenue	\$1,207,268	\$1,521,659	\$1,890,601	

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-15	Capital Outlay	\$116,500	\$248,945	\$548,650	
S-16	Interest and Fees On Debt	\$0	\$0	\$0	
S-17	Administration	\$492,200	\$496,950	\$517,750	
S-18	Operations	\$704,600	\$709,100	\$771,400	
S-19	Indirect Costs	\$139,350	\$139,350	\$142,350	
S-20R	Expenditures paid by Reserves	\$967,425	\$1,342,670	\$1,877,373	
S-20	Total Expenditures	\$2,420,075	\$2,937,015	\$3,857,523	

From line S-32

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

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$4,371,762	\$5,364,432	\$4,956,958	

Summary of Reserve Funds		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	
S-25	b. Reserves	\$2,559,600	\$1,942,175	\$949,505	
S-26	c. Bond Funds	\$0	\$0	\$0	
Total Reserves (a+b+c)		\$2,559,600	\$1,942,175	\$949,505	
S-27	Amount to be added	\$0	\$0	\$0	
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	
S-29	b. Reserves	\$350,000	\$350,000	\$350,000	
S-30	c. Bond Funds	\$0	\$0	\$0	
Total to be added (a+b+c)		\$350,000	\$350,000	\$350,000	
S-31	Subtotal	\$2,909,600	\$2,292,175	\$1,299,505	
S-32	Less Total to be spent	\$967,425	\$1,342,670	\$1,877,373	
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,942,175	\$949,505	-\$577,868	

To line S-20R

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
DISTRICT PHONE: 307-587-6216

PREPARED BY: JOHN KREBES, PRESIDENT

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.
5/4/22 Form approved by Wyoming Department of Audit, Public Funds Division

To enter budget data go to the

Revenue

- Property Tax
- Government Revenue
- Operating Revenues
- Grants
- Miscellaneous
- Other Forecasted Rev

Expenditures

- Capital Outlay
- Administration Budget
- Operations Budget
- Indirect Costs Budget

Debt Service

Cash & Investments

- General Fund
- Sinking & Debt Service
- Reserves
- Bond Funds

Proposed 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	Pending Approval
4001	\$1,048,000	\$1,360,830	\$1,793,082	
4005				

- R-1 Property Taxes and Assessments Received
- R-1.1 Tax Levy (From the County Treasurer)
- R-1.2 Other County Support (see note on the right)

FORECASTED REVENUE				
DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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	\$8,491
R-2.5 Total Government Support		\$63,534	\$63,534	\$8,491
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
R-4 Grants				
R-4.1 Direct Federal Grants	4201			
R-4.2 Federal Grants from State Agencies	4211	\$4,400	\$4,400	\$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
R-5 Miscellaneous Revenue				
R-5.1 Interest	4501	\$4,568	\$4,568	\$38,851
R-5.2 Other: Specify EFS&A-misc reimbursement	4500	\$29,252	\$29,252	\$19,540
R-5.3 Other: Additional				
R-5.4 Total Miscellaneous		\$33,820	\$33,820	\$58,391
R-5.5 Total Forecasted Revenue		\$109,254	\$109,254	\$84,297
R-6 Other Forecasted Revenue				
R-6.1 a. Other past due as estimated by Co. Treas.	4004	\$45,000	\$45,000	\$5,295
R-6.2 b. Other forecasted revenue (specify)	4500	\$4,014	\$5,578	\$6,827
R-6.3 City of Cody-Plan Review		\$1,000	\$1,000	\$1,000
R-6.4 False Alarms				
R-6.5				
R-6.6 Total Other Forecasted Revenue (a+b)		\$50,014	\$51,578	\$13,222

Forecasted Revenue includes all revenues from all sources, unless your property taxes must be authorized by the County Commissioners.

Go to:

- Instructions
- Budget Summary
- Revenue
- Property Tax
- Government Revenue
- Operating Revenues
- Grants
- Miscellaneous
- Other Forecasted Rev
- Expenditures
- Cash & Investments
- Additional Details
- Notes

Corresponding F-32 Section (Reference Only)

PART 1 - REVENUE		
Description	(Omit cents)	
CURRENT REVENUE: Receipts from sales, rentals, loans, fees, or other charges for commodities and utility services including utility sales to State, Local or Federal Government. Do not report loans or bonded debt in this section. (Use Part 5)		
PROPERTY TAXES AND ASSESSMENTS: List all taxes and assessments on property measured by value or benefit and collected for you by another government (e.g. County Treasurer). Include penalties, interest, and past due amounts.		
Property taxes	\$	L01
Assessments	\$	L01
Other taxes (please describe)	\$	T99
Other taxes (please describe)	\$	T99
Other taxes (please describe)	\$	T99
TOTAL TAXES AND ASSESSMENTS	\$	Z0A
REVENUES FROM OTHER GOVERNMENTS: Show all grants, reimbursements for services, rentals, and shared revenues. Separate into the proper sections for Federal, State, and Local sources for all revenue received from other governments.		
DIRECT FEDERAL ASSISTANCE: specify below		
1.	\$	
2.	\$	
3.	\$	
TOTAL REVENUE FROM FEDERAL	\$	Z0B
DIRECT STATE ASSISTANCE: specify below		
1.	\$	
2.	\$	
3.	\$	
TOTAL REVENUE FROM STATE	\$	Z0C
DIRECT LOCAL ASSISTANCE: specify below		
1.	\$	
2.	\$	
3.	\$	
TOTAL REVENUE FROM LOCAL	\$	Z0D
RECEIPTS FROM SALE OF PROPERTY: describe below	\$	U11
INTEREST EARNINGS	\$	U20
MISCELLANEOUS OTHER INCOME: describe below	\$	U99
MISCELLANEOUS OTHER INCOME: describe below	\$	U99
TOTAL REVENUE (all sources (add all "alpha and alphanumeric coded" entries for Total Revenue))	\$	

Proposed 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	Pending 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	\$548,650	
E-1.8	TOTAL CAPITAL OUTLAY	\$116,500	\$248,945	\$548,650	

The **Capital Outlay Budget** should be specific regarding planned acquisitions of real property and/or equipment.

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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	\$448,000	
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-6	Other Administrative Expenses				
E-6.1	Office Supplies	7031			
E-6.2	Office equipment, rent & repair	7032			
E-6.3	Education	7033			
E-6.4	Registrations	7034			
E-6.5	Other (Specify)				
E-6.6		7035			
E-6.7		7035			
E-6.8	see additional details	\$12,000	\$12,000	\$6,500	\$6,500
E-6	TOTAL ADMINISTRATION	\$492,200	\$496,950	\$517,750	\$117,250

The **Administration Budget** outlines the funds set aside for personnel services, board expenses, contractual expenses, and other miscellaneous administrative expenses (i.e. postage).

Personnel Services includes gross salary only for those with administrative type duties (i.e. bookkeepers, clerks, managers, etc.). Click on the cell for more information.

Be sure to list any significant **board expenses** that are not already shown below.

Contractual services are services provided to the district where written contracts are involved. Be sure to list any significant contractual expenses that are not already shown below.

GO TO:

- Instructions
- Budget Summary
- Revenue
- Expenditures
- Capital Outlay
- Administration Budget
- Operations Budget
- Indirect Costs Budget
- Debt Service
- Cash & Investments
- Additional Details
- Notes

Corresponding F-32 Section (Reference Only)

PART 2 - EXPENDITURES

	(Omit Cents)	
EXPENDITURES FOR CONSTRUCTION include major repairs and alterations, projects carried out by entity employees and/or by independent contractors	\$	ZFF
PURCHASE OF EQUIPMENT, LAND, AND EXISTING STRUCTURES include lease/purchase and installment contracts	\$	ZGG
INTEREST ON DEBT includes total interest paid on all debt, long-term and short-term. Do not enter principal/repaid	\$	ZKK
PAYMENTS TO OTHER GOVERNMENTS in lieu of taxes or reimbursements for goods or services		ZLL
		ZMM
ALL OPERATIONS & MAINTENANCE EXPENDITURES Less depreciation		
	Administration	ZEE
	Operations	ZEE
	Indirect Costs	ZEE
	Subtotal O&M	ZEE
TOTAL EXPENDITURES		
	GRAND TOTAL	\$

Proposed 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	Pending Approval
E-7 Personnel Services				
E-7.1 Wages-Operations	7202			
E-7.2 Service Contracts	7203			
E-7.3 Other (Specify)	7204			
E-7.4	7204			
E-7.5	7204			
E-7.6 see additional details		\$295,700	\$296,000	\$273,000
E-8 Travel				
E-8.1 Mileage	7211			
E-8.2 Other (Specify)	7212			
E-8.3	7212			
E-8.4	7212			
E-8.5	7212			
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
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
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
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
E-13 TOTAL OPERATIONS		\$704,600	\$709,100	\$771,400

The **Operations Budget** outlines the funds used/to be used for non-administrative personnel, travel, operating supplies, and program services.

Personnel services include gross salary for all non-administrative employees whose duties relate to providing the services for which the district or board was formed. Click the on the cell for more information.

Travel should include only travel related to providing the services for which the district or board was formed.

Operating supplies should include supplies specific to providing the services for which the district or board was formed. Some districts will include repairs and maintenance on equipment.

Program service costs are those directly associated with providing services, for which the entity was formed, to its constituency. For a list of examples, please see the "Special District Accounting Manual" under the "Budget Report Form" section.

Proposed 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	Pending Approval
E-14	Insurance				
E-14.1	Liability				
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5					
E-14.6					
E-14.7	see additional details				
E-15	Indirect payroll costs:	\$139,350	\$139,350	\$142,350	
E-15.1	FICA (Social Security) taxes				
E-15.2	Workers Compensation				
E-15.3	Unemployment Taxes				
E-15.4	Retirement				
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7					
E-15.8					
E-15.9					
E-17	TOTAL INDIRECT COSTS	\$139,350	\$139,350	\$142,350	

Indirect costs are those which are not directly attributed to specific cost objects. Click on the cell for an example.

Insurance costs include the cost of any required surety bonds, as well as all other

Separately list the employer's share of FICA, workers' compensation, unemployment taxes, the employer's share of retirement, health and/or life insurance or any other employee benefits. The employee's share of FICA and withholding should not be included here.

Note: Line E-16 (Depreciation Expenses) has been removed from the budget form for 2019-20.

DEBT SERVICE BUDGET					
	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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	

The debt service budget needs to show both components of debt service, principal and interest.

Corresponding F-32 Section (Reference Only)

PART 3 – DEBT OUTSTANDING, ISSUED, AND RETIRED					
	FmHA (a)	State Land (SLB) (b)	All Other (c)	Total (d)	
Principal Only – No Interest					
1. Outstanding at beginning of Fiscal Year	\$	\$	\$	\$	15U
2. Total issued during Fiscal Year (add)					25U
3. Total retired during Fiscal Year (subtract)					35U
4. Total outstanding at Fiscal Year end					45U

Proposed Budget

FIRE PROTECTION DISTRICT NO. 2
 NAME OF DISTRICT BOARD
 FYE 6/30/2024

GENERAL FUNDS

	DOA Chart of Accounts	End of Year			Pending Approval
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	
C-1 Balances at Beginning of Fiscal Year					
C-1.1 General Fund	1040	\$931,336	\$931,336	\$1,242,856	
C-1.2 Savings and Investments	1040	\$1,240,420	\$1,240,420	\$1,314,103	
C-1.3 General Fund CD Balance	1080	\$2,200,000	\$2,200,000	\$2,400,000	
C-1.4 All Other Funds	1020	\$0	\$0	\$0	
C-1.5 Reserves (From Below)		\$1,942,175	\$1,942,175	\$577,888	
C-1.6 Total Estimated Cash and Investments on Hand		\$6,313,931	\$6,313,931	\$4,379,049	
C-2 General Fund Reductions:					
C-2.1 a. Unpaid bills at FYE	2010				
C-2.2 b. Reserves		\$1,942,175	\$949,505	\$577,888	
C-2.3 Total Deductions (a+b)		\$1,942,175	\$949,505	\$577,888	
C-2.4 Estimated Non-Restricted Funds Available		\$4,371,756	\$5,364,426	\$3,801,161	

Actual amount should reflect the end of year cash balance. Estimated and Proposed amounts should reflect the beginning of year cash balance, including monies held in reserve.

GO TO:

- Instructions
- Budget Summary
- Revenue
- Expenditures
- Cash & Investments
- General Fund
- Debt Service Funds
- Reserves
- Bond Funds
- Additional Details
- Notes

SINKING & DEBT SERVICE FUNDS

	DOA Chart of Accounts	End of Year			Pending Approval
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	
C-3 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	\$0	
C-3.1 Date of Reserve Approval in Minutes:					
C-3.2 Amount to be added to the reserve					
C-3.3 Date of Reserve Approval in Minutes:					
C-3.4 SUB-TOTAL		\$0	\$0	\$0	
C-3.5 Identify the amount and project to be spent					
C-3.6 a.					
C-3.7 b.					
C-3.8 c.					
C-3.9 Date of Reserve Approval in Minutes:					
C-3.10 TOTAL CAPITAL OUTLAY (a+b+c)		\$0	\$0	\$0	
C-3.11 Balance to be retained		\$0	\$0	\$0	

RESERVES

	DOA Chart of Accounts	End of Year			Pending Approval
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	
C-4 Beginning Balance in Reserve Account (end of previous year)		\$2,659,600	\$1,942,175	\$949,505	
C-4.1 Date of Reserve Approval in Minutes:					
C-4.2 Amount to be added to the reserve		\$350,000	\$350,000	\$350,000	
C-4.3 Date of Reserve Approval in Minutes:					
C-4.4 SUB-TOTAL		\$2,959,600	\$2,292,175	\$1,299,505	
C-4.5 Identify the amount and project to be spent					
C-4.6 a. Capital Outlay		\$116,500	\$248,645	\$548,650	
C-4.7 b.					
C-4.8 c. See Additional Details		\$850,604	\$1,093,725	\$1,328,723	
C-4.9 Date of Reserve Approval in Minutes:					
C-4.10 TOTAL OTHER RESERVE OUTLAY (a+b+c)		\$967,104	\$1,342,370	\$1,877,373	
C-4.11 Balance to be retained		\$1,942,175	\$949,505	\$577,888	

Reserves - set aside for future use Cash held in order to meet expected future payments and/or emergency needs. Examples can include depreciation, emergency, or contingency funding.

Corresponding F-32 Section (Reference Only)

PART 4 - CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

DEFINITIONS:
 Non Spendable Fund Balance - Cannot be spent because it is not in spendable form or is legally/contractually required to remain intact.
 Restricted Fund Balance - Constraints externally imposed or constrained by enabling legislation which has legal enforceability.

Committed Fund Balance - Amounts only allowed for a specific purpose pursuant to constraints of formal action by highest level of entity authority. Such purpose cannot be changed except by the same type of action (i.e. legislation, resolution, and ordinance).
 Assigned Fund Balance - Amounts constrained by government's intent to be used for specific purpose, but not restricted or committed.

	Cash/Checking	CD	Other	Total	
Sinking & Debt Service Funds - reserves for redemption of long term debt					
a. Non-spendable	\$	\$	\$	\$	W01
b. Restricted					W01
c. Committed					W01
d. Assigned					W01
Reserves - set aside for future use					
a. Non-spendable					W61
b. Restricted					W61
c. Committed					W61
d. Assigned					W61
Bond Funds - unexpected proceeds from sale of bond issues held pending disbursement					
a. Non-spendable					W31
b. Restricted					W31
c. Committed					W31
d. Assigned					W31
All Other Funds - (except for employee retirement funds) Do not list reserves in this section. List these reserves in the appropriate categories above (i.e. Sinking & Debt Service Funds, Reserves, or Bond Funds)					
General Fund					W61
Special Revenue Fund					W61
Fiduciary (trust and agency) Fund					
Special Assessment Fund					W61
Enterprise Fund					W61
Capital Projects Fund					W61
Retirement					
TOTAL CASH AND INVESTMENTS	\$	\$	\$	\$	

BOND FUNDS		1060			
		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
C-6	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-6.1	Date of Reserve Approval in Minutes:				
C-6.2	Amount to be added to the reserve				
C-6.3	Date of Reserve Approval in Minutes:				
C-6.4	Identify the amount and project to be spent				
C-6.5	Date of Reserve Approval in Minutes:				
C-6.6	Balance to be retained	\$0	\$0	\$0	
C-6.7					
C-6.8					
C-6.9	TOTAL TO BE SPENT	\$967,425	\$1,342,670	\$1,877,373	

Bond Funds - unexpected proceeds from sale of bond issues held pending disbursement. Holding account for bond proceeds not yet distributed or residual balance after expenses