

# Final Budget

LARAMIE COUNTY FIRE DISTRICT #5	
Budget Hearing Information	
PO BOX 870	Location: 220 MAIN STREET
PINE BLUFFS, WY 82082	Date: 7/12/2022
307-245-3207	Time: 6:30 PM
LARAMIE COUNTY	Budget Prepared by: WYNEMA ENGSTROM

**S-A BUDGET MESSAGE** W.S. 16-12-403 (c)

The budget for LCFD #5 requires the maximum three mill tax levy and motor vehicle fees. The district's budget reflects an overall increase in expenditures of \$52,108 over prior years actual expenditures. The reserve accounts for the 2022-2023 year have a budgeted decrease of \$100,000 out of depreciation reserve account with an increase to depreciation reserve for \$37,541. This budget includes a depreciation reserve expenditures for support vehicle, bathroom remodel and wildland equipment. The budget for capital outlay increased by \$37,807 for bunker gear, administrative costs increased by \$1,057, operations increased by \$11,963 and indirect costs increased by \$1,356 from the prior years actual expenditures.

**S-B RESERVE DESCRIPTION**

Year end cash reserve account will be \$158,586 and year end depreciation reserve account will be \$76,399

**S-C**

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
DEAN MCCLUSKEY	12/31/22	<input checked="" type="checkbox"/> Yes
GARY LAMB	12/31/22	
TRAVIS FREEBURG	12/31/24	
HESSTON FORNSTROM	12/31/24	
GARY EASTMAN	12/31/24	

**If Yes, enter**

Address of office:	214 MAIN STREET
City, State, Zip:	PINE BLUFFS, WY 82082
Phone Number:	307-245-3207
Hours Open:	8 AM TO 4 PM

Where are the minutes of your board meeting available for public review?  
 214 MAIN STREET, PINE BLUFFS, WY 82082

How and where are the notices of meeting posted for the public?  
 WINDOWS OF PINE BLUFFS TOWN HALL AND THE FIRE HALL

Where are the public meetings held?  
 220 MAIN STREET, PINE BLUFFS, WY 82082

## FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$156,476	\$91,395	\$231,678	\$233,578
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	-\$41,071	\$180,447	-\$100,000	-\$62,459
S-4	Total General Fund and Forecasted Revenues Available	\$445,484	\$505,460	\$531,667	\$566,762
S-5	Amount requested from County Commissioners	\$115,218	\$120,114	\$118,166	\$118,166
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$93,207	\$97,070	\$95,295	\$95,295
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$22,011	\$23,044	\$22,871	\$22,871
S-12	Miscellaneous	\$2,391	\$57,471	\$13,750	\$31,750
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$117,609	\$177,585	\$131,916	\$149,916
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FY 7/1/22-6/30/23

LARAMIE COUNTY FIRE DISTRICT #5

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$10,861	\$7,193	\$45,000	\$45,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$4,762	\$5,321	\$5,878	\$6,378
S-18	Operations	\$41,859	\$54,737	\$66,700	\$66,700
S-19	Indirect Costs	\$13,036	\$14,144	\$14,100	\$15,500
S-20R	Expenditures paid by Reserves	\$85,958	\$10,000	\$100,000	\$100,000
S-20	Total Expenditures	\$156,476	\$91,395	\$231,678	\$233,578

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$327,875	\$327,875	\$399,751	\$416,846

**Summary of Reserve Funds**

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$158,068	\$116,997	\$297,444	\$297,444
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$158,068	\$116,997	\$297,444	\$297,444
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$44,887	\$190,447	\$0	\$37,541
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$44,887	\$190,447	\$0	\$37,541
S-31	Subtotal	\$202,955	\$307,444	\$297,444	\$334,985
S-32	Less Total to be spent	\$85,958	\$10,000	\$100,000	\$100,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$116,997	\$297,444	\$197,444	\$234,985

End of Summary

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

Date adopted by Special District \_\_\_\_\_

DISTRICT ADDRESS: PO BOX 870  
PINE BLUFFS, WY 82082

PREPARED BY: WYNEMA ENGSTROM

DISTRICT PHONE: 307-245-3207

# Final Budget

LARAMIE COUNTY FIRE DISTRICT #5

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 <b>Tax Levy (From the County Treasurer)</b>	<b>4001</b>	\$93,207	\$97,070	\$95,295	\$95,295
R-1.2 Other County Support (see note on the right)	<b>4005</b>	\$22,011	\$23,044	\$22,871	\$22,871

## FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	<b>4211</b>				
R-2.2 Additional County Aid (non-treasurer)	<b>4237</b>				
R-2.3 City (or Town) Aid	<b>4237</b>				
R-2.4 Other (Specify)	<b>4237</b>				
R-2.5 <b>Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	<b>4300</b>				
R-3.2 Sales of Goods or Services	<b>4300</b>				
R-3.3 Other Assessments	<b>4503</b>				
R-3.4 <b>Total Operating Revenues</b>		\$0	\$0	\$0	\$0
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	<b>4201</b>				
R-4.2 Federal Grants thru State Agencies	<b>4201</b>				
R-4.3 Grants from State Agencies	<b>4211</b>				
R-4.4 <b>Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	<b>4501</b>	\$2,191	\$1,378	\$1,750	\$1,750
R-5.2 Other: Specify <u>Rental Income</u>	<b>4500</b>	\$200	\$0	\$0	
R-5.3 Other: See Additior <u>See Additional Details</u>			\$56,093	\$12,000	\$30,000
R-5.4 <b>Total Miscellaneous</b>		\$2,391	\$57,471	\$13,750	\$31,750
R-5.5 <b>Total Forecasted Revenue</b>		\$2,391	\$57,471	\$13,750	\$31,750
<b>R-6 Other Forecasted Revenue</b>					
R-6.1 a. Other past due as estimated by Co. Treas.	<b>4004</b>				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 _____	<b>4500</b>				
R-6.4 _____	<b>4500</b>				
R-6.5 _____					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Final Budget

LARAMIE COUNTY FIRE DISTRICT #5

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-1 Capital Outlay</b>					
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 Firefigting equipment	6200	\$10,861	\$7,193	\$45,000	\$45,000
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 <b>TOTAL CAPITAL OUTLAY</b>		\$10,861	\$7,193	\$45,000	\$45,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-2 Personnel Services</b>					
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 _____					
<b>E-3 Board Expenses</b>					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 Board Expenses	7013	\$0	\$40	\$250	\$250
E-3.5 _____	7013				
E-3.6 _____					
<b>E-4 Contractual Services</b>					
E-4.1 Legal	7021				
E-4.2 Accounting/Auditing	7022	\$3,856	\$5,002	\$4,500	\$5,000
E-4.3 Other (Specify)					
E-4.4 Election Judges	7023	\$400	\$0	\$350	\$350
E-4.5 Cleaning	7023	\$130	\$0	\$208	\$208
E-4.6 _____					
<b>E-5 Other Administrative Expenses</b>					
E-5.1 Office Supplies	7031	\$200	\$79	\$200	\$200
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 Advertising	7035	\$156	\$0	\$170	\$170
E-5.7 Box rent/dues	7035	\$20	\$200	\$200	\$200
E-5.8 _____					
<b>E-6 TOTAL ADMINISTRATION</b>		\$4,762	\$5,321	\$5,878	\$6,378

# Final Budget

LARAMIE COUNTY FIRE DISTRICT #5

FYE 6/30/2023

## OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
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	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage	7211	\$0	\$0	\$750
E-8.2	Other (Specify)				
E-8.3	Lodging	7212	\$0	\$1,073	\$1,250
E-8.4	Meals	7212	\$100	\$109	\$500
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Repairs/Maintenance	7220	\$1,134	\$143	\$1,000
E-9.2	Supplies	7220	\$13,567	\$15,856	\$15,000
E-9.3	Gas/Oil	7220	\$2,875	\$7,440	\$15,000
E-9.4	Fire Hose, Flares, Etc	7220	\$523	\$6,916	\$7,500
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Truck Maintenance	7230	\$10,391	\$12,469	\$10,000
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Dispatcher	7400	\$3,837	\$2,429	\$3,000
E-11.2	Equipment Testing	7400	\$6,330	\$2,479	\$6,500
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Registrations	7450	\$38	\$0	\$200
E-12.2	Building Utilities	7450	\$3,064	\$3,296	\$3,500
E-12.3	Building Repairs	7450	\$0	\$2,527	\$2,500
E-12.4	_____	7450			
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$41,859	\$54,737	\$66,700

# Final Budget

LARAMIE COUNTY FIRE DISTRICT #5

FYE 6/30/2023

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>				
E-14.1	Liability	\$8,004	\$7,613	\$8,000	\$8,000
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	_____				
E-14.6	_____				
E-14.7	_____				
<b>E-15</b>	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes				
E-15.2	Workers Compensation	\$1,867	\$2,818	\$3,000	\$3,000
E-15.3	Unemployment Taxes				
E-15.4	Retirement	\$3,165	\$3,713	\$3,100	\$4,500
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7	_____				
E-15.8	_____				
E-15.9	_____				
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>	<b>\$13,036</b>	<b>\$14,144</b>	<b>\$14,100</b>	<b>\$15,500</b>

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>				
D-1.1	Principal				
D-1.2	Interest				
D-1.3	Fees				
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Final Budget

LARAMIE COUNTY FIRE DISTRICT #5  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2023

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	\$3,528	\$3,528	\$11,847	\$25,802
C-1.2	Savings and Investments	\$114,414	\$114,414	\$170,215	\$181,526
C-1.3	General Fund CD Balance	\$205,023	\$205,023	\$206,383	\$206,376
C-1.4	All Other Funds	\$4,910	\$4,910	\$11,306	\$3,142
C-1.5	Reserves (From Below)	\$116,997	\$116,997	\$197,444	\$234,985
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$444,872</b>	<b>\$444,872</b>	<b>\$597,195</b>	<b>\$651,831</b>
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	\$5,252	\$5,252	\$3,045	\$8,108
C-2.2	b. Reserves	\$116,997	\$297,444	\$197,444	\$234,985
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$122,249</b>	<b>\$302,696</b>	<b>\$200,489</b>	<b>\$243,093</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$322,623</b>	<b>\$142,176</b>	<b>\$396,706</b>	<b>\$408,738</b>

	DOA Chart of Accounts	
<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>1070</b>	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-3	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

	DOA Chart of Accounts	
<b>RESERVES</b>	<b>1090</b>	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-4	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$116,997	\$297,444	\$297,444
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$158,068	\$116,997	\$297,444	\$297,444
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve	\$44,887	\$190,447		\$37,541
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$202,955</b>	<b>\$307,444</b>	<b>\$297,444</b>	<b>\$334,985</b>
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Grass Truck	\$85,958			
C-4.8	b. Partial Bathroom remodel		\$10,000		
C-4.9	c. See Additional Details			\$100,000	\$100,000
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$85,958</b>	<b>\$10,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
C-4.12	Balance to be retained	\$116,997	\$297,444	\$197,444	\$234,985

	DOA Chart of Accounts	
<b>BOND FUNDS</b>	<b>1060</b>	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-5	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-5.1	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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$85,958</b>	<b>\$10,000</b>	<b>\$100,000</b>	<b>\$100,000</b>