

Final Budget

Budget Hearing Information	
1125 11TH STREET	Location: 1125 11TH Street
CODY, WYOMING 82414	Date: 7/10/2025
307-527-8550	Time: 6:00 PM
Park County	Budget Prepared by: Ray Lozier, Board President

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

Board of Commissioners
Park County, Wyoming

Attached please find the final budget for Park County Fire Protection District No. 2 for FY25-26. The budget has been prepared on the required State of Wyoming Department of Audit form, The budget includes projected annual revenues, expenses and contributions to the reserve account.

Fire District No. 2's annual operating expenses include Administrative costs of four full-time employees, District Volunteer Officers, fire prevention programs, legal and accounting audit expenses. Operational expenses include costs for primary operation of the entity, including but not limited to major utilities; operational equipment and supplies; fuel and oil; physicals; maintenance of vehicles, equipment, and facilities; testing; training; dispatching and large incident support. Fixed expenses include costs for vehicle, building and equipment insurance; federal liabilities; pension/retirement funds; health insurance benefits and workers compensation. Capital expenses cover improvements or upgrades to real property and major purchases such as vehicles, operational equipment and office equipment.

We believe this year's budget will require 3 mils of our assessed evaluation. Expenditures from our Reserve Fund will exceed \$1.6 million this fiscal year. The bulk of the proposed expenditures, \$1.25 million, is allocated for the replacement of a fire engine that now is over 20 years old. Fire District 2 created the reserve fund in the early 1990's to replace large-cost pieces of equipment at the end of their projected service 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 equipment. From this year's budget, we hope to contribute to the Reserve Fund the sum of \$500,000. We are taking this action with the goal of maximizing the life of our Reserve Fund and the long term operational readiness of the Fire District.

I would be happy to meet with you at any time to explain our 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?
Ray Lozier	12/31/28	<input checked="" type="checkbox"/> Yes
Matt Chowning	12/31/28	
Robert D. Coe	12/31/28	
Jeff Steward	12/31/26	
Barry 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 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		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,748,283	\$1,821,918	\$3,319,354	\$3,319,354
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$691,045	\$460,414	-\$1,240,063	-\$1,240,063
S-4	Total General Fund and Forecasted Revenues Available	\$3,439,776	\$3,040,445	\$2,840,272	\$2,840,272
S-5	Amount requested from County Commissioners	\$1,919,334	\$1,889,833	\$1,639,229	\$1,639,229
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$760,981	\$760,981

REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	Operating Revenues	\$19,524	\$10,377	\$11,000	\$11,000
S-8	Tax levy (From the County Treasurer)	\$1,919,334	\$1,889,833	\$1,639,229	\$1,639,229
S-9	Government Support	\$50,002	\$128,454	\$100,000	\$100,000
S-10	Grants	\$33,357	\$39,690	\$40,000	\$40,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$266,722	\$281,668	\$253,000	\$253,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$2,288,939	\$2,350,022	\$2,043,229	\$2,043,229

FY 7/1/25-6/30/26

EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	Capital Outlay	\$93,605	\$376,887	\$18,000	\$18,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$321,926	\$322,211	\$357,219	\$357,219
S-18	Operations	\$579,262	\$710,617	\$823,366	\$823,366
S-19	Indirect Costs	\$288,173	\$298,904	\$393,719	\$393,719
S-20R	Expenditures paid by Reserves	\$465,317	\$113,299	\$1,727,050	\$1,727,050
S-20	Total Expenditures	\$1,748,283	\$1,821,918	\$3,319,354	\$3,319,354

DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$1,150,837	\$690,422	\$797,043	\$797,043

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	\$3,917,137	\$4,608,182	\$5,068,596	\$5,068,596
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$3,917,137	\$4,608,182	\$5,068,596	\$5,068,596
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$1,156,362	\$573,713	\$486,987	\$486,987
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$1,156,362	\$573,713	\$486,987	\$486,987
S-31	Subtotal	\$5,073,499	\$5,181,895	\$5,555,583	\$5,555,583
S-32	Less Total to be spent	\$465,317	\$113,299	\$1,727,050	\$1,727,050
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$4,608,182	\$5,068,596	\$3,828,533	\$3,828,533

End of Summary

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

Date adopted by Special District 7/10/2025

DISTRICT ADDRESS: 1125 11TH STREET
CODY, WYOMING 82414

PREPARED BY: Ray Lozier, Board President

DISTRICT PHONE: 307-527-8550

Final Budget

PARK COUNTY FIRE PROTECTION DISTRICT NO. :
 NAME OF DISTRICT/BOARD

FYE 6/30/2026

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$1,919,334	\$1,889,833	\$1,639,229	\$1,639,229
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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	\$50,002	\$128,454	\$100,000	\$100,000
R-2.5 Total Government Support		\$50,002	\$128,454	\$100,000	\$100,000
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$19,524	\$10,377	\$11,000	\$11,000
R-3.2 Sales of Goods or Services	4300		\$0	\$0	
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$19,524	\$10,377	\$11,000	\$11,000
R-4 Grants					
R-4.1 Direct Federal Grants	4201	\$6,361	\$39,690	\$40,000	\$40,000
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211	\$26,996	\$0	\$0	
R-4.4 Total Grants		\$33,357	\$39,690	\$40,000	\$40,000
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$181,604	\$227,763	\$200,000	\$200,000
R-5.2 Other: Specify	4500				
R-5.3 Other: See Additior See Additional Details		\$85,118	\$53,905	\$53,000	\$53,000
R-5.4 Total Miscellaneous		\$266,722	\$281,668	\$253,000	\$253,000
R-5.5 Total Forecasted Revenue		\$369,605	\$460,189	\$404,000	\$404,000
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3	4500				
R-6.4	4500				
R-6.5					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

PARK COUNTY FIRE PROTECTION DISTRICT NO. 2
 NAME OF DISTRICT/BOARD

FYE 6/30/2026

CAPITAL OUTLAY BUDGET

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-1 Capital Outlay				
E-1.1 Real Property	6201 \$83,340	\$283,842	\$16,000	\$16,000
E-1.2 Vehicles	6210 \$0	\$0	\$0	
E-1.3 Office Equipment	6211 \$0	\$0	\$0	
E-1.4 Other (Specify)				
E-1.5 6200-1 C04 Operations Equipment	6200 \$0	\$0	\$0	
E-1.6 6200-2 C05 Miscellaneous Equipment	6200 \$10,265	\$93,045	\$2,000	\$2,000
E-1.7				
E-1.8 TOTAL CAPITAL OUTLAY	\$93,605	\$376,887	\$18,000	\$18,000

ADMINISTRATION BUDGET

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-2 Personnel Services				
E-2.1 Administrator	7002 \$80,151	\$83,357	\$83,357	\$83,357
E-2.2 Secretary	7003			
E-2.3 Clerical	7004			
E-2.4 Other (Specify)				
E-2.5 7005-1 A06 District Training Officer	7005 \$55,120	\$58,659	\$58,659	\$58,659
E-2.6 7005-2 A22 Fire Marshal	7005 \$68,994	\$74,746	\$71,753	\$71,753
E-2.7				
E-3 Board Expenses				
E-3.1 Travel	7011			
E-3.2 Mileage	7012			
E-3.3 Other (Specify)				
E-3.4 7013-1 A09 Board Elections	7013 \$0	\$1,074	\$2,000	\$2,000
E-3.5 7013-2 A10 Board Meeting Expenses	7013 \$4,747	\$5,117	\$5,500	\$5,500
E-3.6 see additional details	\$338	\$544	\$750	\$750
E-4 Contractual Services				
E-4.1 Legal	7021 \$42,121	\$42,000	\$42,000	\$42,000
E-4.2 Accounting/Auditing	7022 \$6,500	\$6,500	\$8,000	\$8,000
E-4.3 Other (Specify)				
E-4.4 7023-1 A08 Administrative Fees	7023 \$399	\$733	\$5,000	\$5,000
E-4.5	7023			
E-4.6				
E-5 Other Administrative Expenses				
E-5.1 Office Supplies	7031 \$3,319	\$1,758	\$4,700	\$4,700
E-5.2 Office equipment, rent & repair	7032 \$133	\$341	\$1,500	\$1,500
E-5.3 Education	7033 \$11,570	\$6,152	\$9,000	\$9,000
E-5.4 Registrations	7034			
E-5.5 Other (Specify)				
E-5.6 7035-1 A17 Travel	7035 \$0	\$1,712	\$4,500	\$4,500
E-5.7 7035-2 A18 Uniforms	7035 \$753	\$379	\$1,000	\$1,000
E-5.8 see additional details	\$47,783	\$39,141	\$59,500	\$59,500
E-6 TOTAL ADMINISTRATION	\$321,926	\$322,211	\$357,219	\$357,219

Final Budget

PARK COUNTY FIRE PROTECTION DISTRICT NO. 2

FYE 6/30/2026

OPERATIONS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	7202 \$100,359	\$100,855	\$111,966	\$111,966
E-7.2	Service Contracts	7203			
E-7.3	Other (Specify)				
E-7.4	_____	7204			
E-7.5	_____	7204			
E-7.6	_____				
E-8	Travel				
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3	O31 Travel Operations	7212 \$0	\$13,570	\$20,000	\$20,000
E-8.4	_____	7212			
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	7220-1 O06 Uniforms	7220 \$1,852	\$2,040	\$2,500	\$2,500
E-9.2	7220-2 O09 Equipment	7220 \$43,960	\$19,055	\$55,000	\$55,000
E-9.3	7220-3 O10 Fire Extinguishers & Chemical	7220 \$1,439	\$1,344	\$3,000	\$3,000
E-9.4	7220-4 O12 Fuel & Oil	7220 \$27,331	\$29,655	\$50,000	\$50,000
E-9.5	see additional details	\$55,417	\$77,167	\$98,900	\$98,900
E-10	Program Services (List)				
E-10.1	7230-1 O01 Utilities	7230 \$39,998	\$41,794	\$55,000	\$55,000
E-10.2	7230-2 O03 Fire Calls	7230 \$99,957	\$127,758	\$134,000	\$134,000
E-10.3	7230-3 O04 Fire Hydrant	7230 \$0	\$0	\$10,000	\$10,000
E-10.4	7230-4 O14 Physicals	7230 \$58,600	\$63,464	\$80,000	\$80,000
E-10.5	see additional details	\$29,984	\$31,033	\$32,000	\$32,000
E-11	Contractual Arrangements (List)				
E-11.1	7400-1 O21 Ladder Testing	7400 \$0	\$3,244	\$3,500	\$3,500
E-11.2	7400-2 O23 Contract Inspections	7400 \$0	\$0	\$0	
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	7450-1 O02 Education & Training	7450 \$50,209	\$37,167	\$40,000	\$40,000
E-12.2	7450-2 O07 Meals	7450 \$814	\$199	\$2,500	\$2,500
E-12.3	7450-3 O08 Training Center Maintenance	7450 \$2,010	\$19	\$5,000	\$5,000
E-12.4	7450-4 O11 Fire Hall Maintenance	7450 \$22,196	\$17,028	\$20,000	\$20,000
E-12.5	see additional details	\$45,136	\$145,226	\$100,000	\$100,000
E-13	TOTAL OPERATIONS	\$579,262	\$710,617	\$823,366	\$823,366

Final Budget

PARK COUNTY FIRE PROTECTION DISTRICT NO. 2

FYE 6/30/2026

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503	\$50,516	\$52,093	\$59,000	\$59,000
E-14.3 Equipment	7504	\$0	\$0	\$0	
E-14.4 Other (Specify)					
E-14.5 F03 Surety Bonds	7505	\$100	\$100	\$100	\$100
E-14.6	7505				
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511		\$24,095	\$24,919	\$24,919
E-15.2 Workers Compensation	7512	\$22,887	\$28,358	\$80,000	\$80,000
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514	\$71,685	\$49,547	\$74,225	\$74,225
E-15.5 Health Insurance	7515	\$118,184	\$121,409	\$128,235	\$128,235
E-15.6 Other (Specify)					
E-15.7 F07 EFSA Premiums	7516	\$24,603	\$23,085	\$27,000	\$27,000
E-15.8 F08 HRA Service Charge	7516	\$198	\$216	\$240	\$240
E-15.9					
E-17 TOTAL INDIRECT COSTS		\$288,173	\$298,904	\$393,719	\$393,719

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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

PARK COUNTY FIRE PROTECTION DISTRICT NO. 2
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2023-2024	2024-2025	2025-2026	Final Approval	
		Actual	Estimated	Proposed		
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$1,143,891	\$1,143,891	\$790,062	\$790,062
C-1.2	Savings and Investments	1040		\$0		
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020	\$6,946	\$6,946	\$6,981	\$6,981
C-1.5	Reserves (From Below)		\$4,608,182	\$4,608,182	\$3,828,533	\$3,828,533
C-1.6	Total Estimated Cash and Investments on Hand		\$5,759,018	\$5,759,018	\$4,625,576	\$4,625,576
C-2 General Fund Reductions:						
C-2.1	a. Unpaid bills at FYE	2010				
C-2.2	b. Reserves		\$4,608,182	\$5,068,596	\$3,828,533	\$3,828,533
C-2.3	Total Deductions (a+b)		\$4,608,182	\$5,068,596	\$3,828,533	\$3,828,533
C-2.4	Estimated Non-Restricted Funds Available		\$1,150,837	\$690,422	\$797,043	\$797,043

DOA Chart of Accounts	1070
SINKING & DEBT SERVICE FUNDS	

C-3		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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	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	<i>Date of Reserve Approval in Minutes:</i>				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES	1090
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C-4		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$3,917,137	\$4,608,182	\$5,068,596	\$5,068,596
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 7/10/2025				
C-4.3	Amount to be added to the reserve	\$1,156,362	\$573,713	\$486,987	\$486,987
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 7/10/2025				
C-4.5	SUB-TOTAL	\$5,073,499	\$5,181,895	\$5,555,583	\$5,555,583
C-4.6	Identify the amount and project to be spent				
C-4.7	a. 6210 C02 Vehicles	\$446,626	\$80,534	\$1,504,540	\$1,504,540
C-4.8	b. 6211 C03 Office Equipm		\$9,168	\$5,893	\$5,893
C-4.9	c. See Additional Details	\$18,691	\$23,596	\$216,617	\$216,617
C-4.10	<i>Date of Reserve Approval in Minutes:</i> 7/10/2025				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$465,317	\$113,299	\$1,727,050	\$1,727,050
C-4.12	Balance to be retained	\$4,608,182	\$5,068,596	\$3,828,533	\$3,828,533

BOND FUNDS	1060
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C-5		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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	SUB-TOTAL	\$0	\$0	\$0	\$0
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	TOTAL TO BE SPENT	\$465,317	\$113,299	\$1,727,050	\$1,727,050

