

Final Budget

Teton Village Special Fire District	
Budget Hearing Information	
P.O. Box 56 / 7020 Rachel Way	Location: Teton Village District Office
Teton Village, WY 83025	Date: 7/15/2021
(307) 733-5457	Time: 6:00 PM
Teton	Budget Prepared by: Greg Esdale, Treasurer

S-A BUDGET MESSAGE W.S. 16-4-104(d)

The FY 2022 budget for Teton Village Special Fire District (TVSFD) was carefully prepared to reflect the priority for training, certifying, and retaining volunteer firefighters, as well as to provide firefighters with necessary personnel protection equipment, tools and supplies. Maintaining the fire station, vehicles and equipment are ongoing costs, along with updating and replacing equipment as technology improves. The TVSFD Board of Directors, together with the Fire Chief, continue to formulate long-range goals for replacing vehicles as well as planning for a larger facility with additional housing for firefighters. In FY 2022, TVSFD will be replacing its command truck. The mill levy to property owners for the FY 2021 budget year will remain less than 3 mills.

S-B RESERVE DESCRIPTION

TVSFD has over \$5 million in capital assets, including a fire station with firefighter housing, emergency response vehicles and firefighting equipment. The reserves policy adopted by the TVSFD Board maintains a prudent level of financial resources to ensure public safety and to provide financial flexibility to react to an extreme event that poses a significant risk to life and property such as a natural disaster or to replace an asset that fails. The policy calls for a minimum of \$250,000 in emergency reserves.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Carlen Carney	11/5/24	<input checked="" type="checkbox"/> Yes
Bain Campbell, Secretary	11/8/22	If Yes, enter Address of office: 7020 Rachel Way City, State, Zip: Teton Village, WY 83025 Phone Number: (307) 733-5457 Hours Open: Mon-Thur 8:30am - 4:00pm, Fri 8:30am-12:00pm
Greg Esdale, Treasurer	11/8/22	

Where are the minutes of your board meeting available for public review?
 Teton Village District Office, 7020 Rachel Way, Teton Village, WY 83025

How and where are the notices of meeting posted for the public?
www.tetonvillagewy.org

Where are the public meetings held?
 Teton Village District Office, 7020 Rachel Way, Teton Village, WY 83025

FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,072,788	\$494,245	\$848,344	\$848,344
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$233,688	\$38,541	\$38,541
S-4	Total General Fund and Forecasted Revenues Available	\$1,396,827	\$1,503,462	\$1,490,514	\$1,658,557
S-5	<i>Amount requested from County Commissioners</i>	\$643,887	\$716,280	\$814,390	\$815,111
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	Operating Revenues	\$20,012	\$19,860	\$20,880	\$20,880
S-8	Tax levy (From the County Treasurer)	\$643,887	\$716,280	\$814,390	\$815,111
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	\$26,193	\$60,587	\$6,000	\$6,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$690,092	\$796,727	\$841,270	\$841,991
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FY 7/1/21-6/30/22

Teton Village Special Fire District

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15	Capital Outlay	\$488,631	\$8,230	\$85,000	\$85,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$55,668	\$54,869	\$69,700	\$69,700
S-18	Operations	\$438,547	\$334,952	\$506,250	\$506,250
S-19	Indirect Costs	\$45,048	\$51,300	\$57,500	\$57,500
S-20R	Expenditures paid by Reserves	\$44,894	\$44,894	\$129,894	\$129,894
S-20	Total Expenditures	\$1,072,788	\$494,245	\$848,344	\$848,344

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$706,735	\$706,735	\$649,244	\$816,566

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$33,199	\$33,199	\$33,199	\$33,199
S-25	b. Reserves	\$494,838	\$494,838	\$728,526	\$728,526
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$528,037	\$528,037	\$761,725	\$761,725
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$44,894	\$44,894	\$44,894	\$44,894
S-29	b. Reserves	\$0	\$233,688	\$123,541	\$123,541
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$44,894	\$278,582	\$168,435	\$168,435
S-31	Subtotal	\$572,931	\$806,619	\$930,160	\$930,160
S-32	Less Total to be spent	\$44,894	\$44,894	\$129,894	\$129,894
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$528,037	\$761,725	\$800,266	\$800,266

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: P.O. Box 56 / 7020 Rachel Way
Teton Village, WY 83025

PREPARED BY: Greg Esdale, Treasurer

DISTRICT PHONE: (307) 733-5457

Final Budget

Teton Village Special Fire District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$643,887	\$716,280	\$814,390	\$815,111
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 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				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$20,012	\$19,860	\$20,880	\$20,880
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$20,012	\$19,860	\$20,880	\$20,880
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$15,676	\$8,230	\$1,000	\$1,000
R-5.2 Other: Specify <u>Rents, Reimbursements</u>	4500	\$10,464	\$14,596	\$5,000	\$5,000
R-5.3 Other: See Additional		\$53	\$37,761		
R-5.4 Total Miscellaneous		\$26,193	\$60,587	\$6,000	\$6,000
R-5.5 Total Forecasted Revenue		\$46,205	\$80,447	\$26,880	\$26,880
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

Teton Village Special Fire District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210	\$488,631	\$8,230	\$85,000	\$85,000
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 _____	6200				
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$488,631	\$8,230	\$85,000	\$85,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$10,672	\$7,500	\$10,000	\$10,000
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 _____					
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 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$6,195	\$8,500	\$10,000	\$10,000
E-4.2 Accounting/Auditing	7022	\$5,893	\$10,323	\$10,000	\$10,000
E-4.3 Other (Specify)					
E-4.4 _____	7023				
E-4.5 _____	7023				
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,311	\$516	\$1,500	\$1,500
E-5.2 Office equipment, rent & repair	7032	\$1,572	\$0	\$1,500	\$1,500
E-5.3 Education	7033	\$0	\$0	\$0	
E-5.4 Registrations	7034	\$1,172	\$250	\$1,500	\$1,500
E-5.5 Other (Specify)					
E-5.6 _____	7035	\$1,800	\$1,800	\$1,800	\$1,800
E-5.7 _____	7035	\$0	\$0	\$0	
E-5.8 _____ see additional details		\$27,053	\$25,980	\$33,400	\$33,400
E-6 TOTAL ADMINISTRATION		\$55,668	\$54,869	\$69,700	\$69,700

Final Budget

Teton Village Special Fire District

FYE 6/30/2022

OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 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	_____				
E-8	Travel				
E-8.1	Mileage	7211	\$500	\$1,500	\$1,500
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Fire hoses/extinguishers	7220	\$455	\$3,784	\$8,000
E-9.2	Batteries	7220	\$1,014	\$2,000	\$2,000
E-9.3	Bunker gear	7220	\$30,261	\$15,112	\$7,000
E-9.4	Small tools	7220	\$12,574	\$24,000	\$65,000
E-9.5	_____		\$183,745	\$16,916	\$22,500
E-10	Program Services (List)				
E-10.1	Firefighter on call, per call	7230	\$39,958	\$39,000	\$39,000
E-10.2	Firefighter stipends, chief	7230	\$104,299	\$116,150	\$128,000
E-10.3	Firefighter training	7230	\$10,367	\$14,000	\$19,000
E-10.4	Fire prevention	7230	\$1,462	\$1,000	\$5,000
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Lease - maintenance bay	7400	\$4,000	\$11,000	\$12,000
E-11.2	_____	7400			
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	Building maint/repair	7450	\$7,644	\$10,500	\$140,000
E-12.2	Vehicle maint/gas	7450	\$19,890	\$51,400	\$22,000
E-12.3	Equipment testing	7450	\$3,715	\$8,000	\$10,000
E-12.4	Utilities	7450	\$19,163	\$21,590	\$25,250
E-12.5	_____				
E-13	TOTAL OPERATIONS		\$438,547	\$334,952	\$506,250

Final Budget

Teton Village Special Fire District

FYE 6/30/2022

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	7502	\$7,817	\$8,000	\$9,000
E-14.2	Buildings and vehicles	7503	\$10,096	\$11,545	\$14,000
E-14.3	Equipment	7504			
E-14.4	Other (Specify)				
E-14.5	Surety Bonds	7505	\$450	\$500	\$500
E-14.6		7505			
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	7511	\$0	\$0	\$0
E-15.2	Workers Compensation	7512	\$2,240	\$2,000	\$2,500
E-15.3	Unemployment Taxes	7513	\$0	\$0	\$0
E-15.4	Retirement	7514	\$3,090	\$3,755	\$4,500
E-15.5	Health Insurance	7515	\$21,355	\$25,500	\$27,000
E-15.6	Other (Specify)				
E-15.7		7516			
E-15.8		7516			
E-15.9					
E-17	TOTAL INDIRECT COSTS		\$45,048	\$51,300	\$57,500

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 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

Final Budget

Teton Village Special Fire District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$16,739	\$16,739	\$380,470	\$2,166
C-1.2	Savings and Investments	1040	\$677,219	\$677,219	\$16,551	\$552,700
C-1.3	General Fund CD Balance	1050	\$12,777	\$12,777	\$252,223	\$261,699
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$528,037	\$528,037	\$800,266	\$800,266
C-1.6	Total Estimated Cash and Investments on Hand		\$1,234,773	\$1,234,773	\$1,449,510	\$1,616,832
C-2	General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE	2010	\$48,609	\$14,023	\$17,500	\$17,528
C-2.2	b. Reserves		\$528,037	\$761,725	\$800,266	\$800,266
C-2.3	Total Deductions (a+b)		\$576,646	\$775,748	\$817,766	\$817,795
C-2.4	Estimated Non-Restricted Funds Available		\$658,127	\$459,024	\$631,744	\$799,038

		DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS		1070

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$33,199	\$33,199	\$33,199	\$33,199
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve	\$44,894	\$44,894	\$44,894	\$44,894
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$78,093	\$78,093	\$78,093	\$78,093
C-3.6	Identify the amount and project to be spent				
C-3.7	a. Firehouse Loan	\$44,894	\$44,894	\$44,894	\$44,894
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)	\$44,894	\$44,894	\$44,894	\$44,894
C-3.12	Balance to be retained	\$33,199	\$33,199	\$33,199	\$33,199

		DOA Chart of Accounts
RESERVES		1090

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$494,838	\$494,838	\$728,526	\$728,526
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 15-Jul				
C-4.3	Amount to be added to the reserve		\$233,688	\$123,541	\$123,541
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 15-Jul				
C-4.5	SUB-TOTAL	\$494,838	\$728,526	\$852,067	\$852,067
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Command Van			\$85,000	\$85,000
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	\$85,000	\$85,000
C-4.12	Balance to be retained	\$494,838	\$728,526	\$767,067	\$767,067

		DOA Chart of Accounts
BOND FUNDS		1060

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-5					
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	\$44,894	\$44,894	\$129,894	\$129,894