

Proposed Budget

Teton Village Special Fire District	
Budget Hearing Information	
7020 Rachel Way PO Box 56	Location: 7020 Rachel Way Teton Village, WY 83025
Teton Village, WY 83025	Date: 7/14/2022
307-733-5457	Time: 6pm
Teton County	Budget Prepared by: Greg Esdale

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

FY21-22 Included the unanticipated purchase of a condo to provide additional housing for volunteer firefighters. In FY22-23 the District has earmarked funds to cover ongoing expenses, as well as contingency funds to cover a larger unexpected expense. FY22-23 budget again includes funding which prioritizes ongoing training and certifications required of the department. As well as funds for personnel protection equipment, tools and supplies related to new and existing fire fighters and operations.

S-B RESERVE DESCRIPTION

The reserves policy adopted by the TVSFD Board calls for a minimum of \$250,000 in emergency reserves. With the discussion of relocation of the Fire House in future years, the Board has voted to keep the mills steady for FY22-23. The goal is to build reserve enough to minimize or eliminate the need for a special assessment when the time comes to replace the current firehouse.

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 - Chair	11/5/24	<input checked="" type="checkbox"/> Yes
Greg Esdale - Treasurer	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 to Fri 8am-3pm & Fridays by appointment
Bain Campbell - Secretary	11/8/22	

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

How and where are the notices of meeting posted for the public?
 Some are published in the Jackson Hole News & Guide, and regular meeting notice & agenda is available on our website <https://tetonvillagewy.org>

Where are the public meetings held?
 Typically at 7020 Rachel Way Teton Village, WY 83025 & Via GoToMeeting

PROPOSED BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$484,204	\$1,168,280	\$808,344	\$808,344
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$365,791	-\$571,608	\$312,115	\$312,115
S-4	Total General Fund and Forecasted Revenues Available	\$1,320,213	\$1,178,815	\$1,352,043	\$1,352,043
S-5	<i>Amount requested from County Commissioners</i>	\$726,535	\$635,818	\$1,045,435	\$1,045,435
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-7	Operating Revenues	\$20,880	\$9,830	\$23,880	\$23,880
S-8	Tax levy (From the County Treasurer)	\$726,535	\$635,818	\$1,045,435	\$1,045,435
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	\$57,686	\$18,055	\$6,250	\$6,250
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$805,101	\$663,703	\$1,075,565	\$1,075,565
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FY 7/1/22-6/30/23 Teton Village Special Fire District

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-15	Capital Outlay	\$8,230	\$40,448	\$10,000	\$10,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$56,211	\$50,327	\$64,000	\$64,000
S-18	Operations	\$330,043	\$326,303	\$633,950	\$633,950
S-19	Indirect Costs	\$44,826	\$30,549	\$55,500	\$55,500
S-20R	Expenditures paid by Reserves	\$44,894	\$720,653	\$44,894	\$44,894
S-20	Total Expenditures	\$484,204	\$1,168,280	\$808,344	\$808,344

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

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$515,112	\$515,112	\$276,478	\$276,478

Summary of Reserve Funds		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
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	\$677,219	\$1,043,010	\$471,402	\$471,402
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$710,418	\$1,076,209	\$504,601	\$504,601
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	\$365,791	\$104,151	\$312,115	\$312,115
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$410,685	\$149,045	\$357,009	\$357,009
S-31	Subtotal	\$1,121,103	\$1,225,254	\$861,610	\$861,610
S-32	Less Total to be spent	\$44,894	\$720,653	\$44,894	\$44,894
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,076,209	\$504,601	\$816,716	\$816,716

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 7020 Rachel Way | PO Box 56
Teton Village, WY 83025

DISTRICT PHONE: 307-733-5457

PREPARED BY: Greg Esdale

Proposed Budget

Teton Village Special Fire District

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	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$726,535	\$635,818	\$1,045,435	\$1,045,435
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$20,880	\$9,830	\$23,880	\$23,880
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$20,880	\$9,830	\$23,880	\$23,880
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	\$5,329	\$1,278	\$1,250	\$1,250
R-5.2 Other: Specify _____	4500	\$14,596	\$15,624	\$5,000	\$5,000
R-5.3 Other: See Additior <u>See Additional Details</u>		\$37,761	\$1,153		
R-5.4 Total Miscellaneous		\$57,686	\$18,055	\$6,250	\$6,250
R-5.5 Total Forecasted Revenue		\$78,566	\$27,885	\$30,130	\$30,130
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

Proposed Budget

Teton Village Special Fire District
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210	\$8,230	\$40,448	\$10,000	\$10,000
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		\$8,230	\$40,448	\$10,000	\$10,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$7,168	\$5,177	\$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	\$9,480	\$13,700	\$10,000	\$10,000
E-4.2 Accounting/Auditing	7022	\$10,323	\$6,275	\$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	\$690	\$270	\$1,500	\$1,500
E-5.2 Office equipment, rent & repair	7032	\$15	\$1,134	\$1,500	\$1,500
E-5.3 Education	7033	\$0	\$0	\$0	
E-5.4 Registrations	7034	\$380	\$1,767	\$1,500	\$1,500
E-5.5 Other (Specify)					
E-5.6 Office Rent	7035	\$1,800	\$1,500	\$1,800	\$1,800
E-5.7 _____	7035				
E-5.8 see additional details		\$26,355	\$20,504	\$27,700	\$27,700
E-6 TOTAL ADMINISTRATION		\$56,211	\$50,327	\$64,000	\$64,000

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2023

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending 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		\$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	\$21,181	\$5,550	\$8,000
E-9.2	Batteries	7220	\$1,103	\$467	\$2,000
E-9.3	Bunker gear	7220	\$15,709	\$7,072	\$35,000
E-9.4	Small tools	7220	\$20,542	\$5,232	\$15,000
E-9.5	see additional details		\$18,401	\$17,648	\$27,000
E-10	Program Services (List)				
E-10.1	Firefighter on call, per call	7230	\$36,620	\$23,328	\$45,000
E-10.2	Firefighter stipends, chief	7230	\$109,851	\$80,491	\$114,200
E-10.3	Firefighter training	7230	\$13,618	\$9,651	\$19,000
E-10.4	Fire prevention/burn bldg	7230	\$3,500	\$2,469	\$12,000
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Lease - maintenance bay	7400	\$11,000	\$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	\$7,034	\$123,535	\$285,000
E-12.2	Vehicle maint/gas	7450	\$43,846	\$18,166	\$22,000
E-12.3	Equipment testing	7450	\$7,341	\$3,070	\$10,000
E-12.4	Utilities	7450	\$20,297	\$18,624	\$26,250
E-12.5	_____				
E-13	TOTAL OPERATIONS		\$330,043	\$326,303	\$633,950

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2023

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-14 Insurance					
E-14.1	Liability	\$8,105	\$6,288	\$9,000	\$9,000
E-14.2	Buildings and vehicles	\$11,545	\$8,711	\$15,000	\$15,000
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	Surety Bonds	\$525	\$375	\$500	\$500
E-14.6					
E-14.7					
E-15 Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes	\$0	\$0	\$0	
E-15.2	Workers Compensation	\$1,642	\$1,641	\$2,500	\$2,500
E-15.3	Unemployment Taxes	\$0	\$0	\$0	
E-15.4	Retirement	\$3,698	\$2,569	\$4,500	\$4,500
E-15.5	Health Insurance	\$19,311	\$10,965	\$24,000	\$24,000
E-15.6	Other (Specify)				
E-15.7					
E-15.8					
E-15.9					
E-17 TOTAL INDIRECT COSTS		\$44,826	\$30,549	\$55,500	\$55,500

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$0

Proposed Budget

Teton Village Special Fire District
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	\$2,166	\$2,166	\$14,624	\$14,624
C-1.2	Savings and Investments	\$261,699	\$261,699	\$261,854	\$261,854
C-1.3	General Fund CD Balance	\$251,246	\$251,246		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$1,076,209	\$1,076,209	\$816,716	\$816,716
C-1.6	Total Estimated Cash and Investments on Hand	\$1,591,321	\$1,591,321	\$1,093,194	\$1,093,194
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	\$46,223	\$3,181	\$36,117	\$36,117
C-2.2	b. Reserves	\$1,076,209	\$504,601	\$816,716	\$816,716
C-2.3	Total Deductions (a+b)	\$1,122,433	\$507,782	\$852,833	\$852,833
C-2.4	Estimated Non-Restricted Funds Available	\$468,888	\$1,083,538	\$240,361	\$240,361

	DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-3	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> 5/5/2022				
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. General Obligation Bond	\$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	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$677,219	\$1,043,010	\$471,402	\$471,402
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 5/5/2022				
C-4.3	Amount to be added to the reserve	\$365,791	\$104,151	\$312,115	\$312,115
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 5/5/2022				
C-4.5	SUB-TOTAL	\$1,043,010	\$1,147,161	\$783,517	\$783,517
C-4.6	Identify the amount and project to be spent				
C-4.7	a. GVB2 Condo - FF Housi		\$675,759		
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> 5/5/2022				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$675,759	\$0	\$0
C-4.12	Balance to be retained	\$1,043,010	\$471,402	\$783,517	\$783,517

	DOA Chart of Accounts	
BOND FUNDS	1060	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-5	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	\$720,653	\$44,894	\$44,894