

Final Budget

Teton Village Special Fire District	
Budget Hearing Information	
PO Box 56 7020 N Rachel Way	Location: 7648 Granite Loop Rd Teton Village, WY 83025
Teton Village, WY 83025	Date: 7/20/2023
307-733-5457	Time: 6pm
Teton County	Budget Prepared by: Greg Esdale

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<p>As in prior fiscal years, the District has allocated funds to cover ongoing expenses, as well as contingency funds to cover any larger unexpected expense. FY23-24 budget includes funding which prioritizes continuing education 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.</p>		

S-B	RESERVE DESCRIPTION
<p>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 raise the mills 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.</p>	

S-C		Does the district have regular office hours exceeding 20 hours per week? Yes	
Names of Board Members	Date of End of Term	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	
Carlen Carney - Chair	11/5/24	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
Greg Esdale - Treasurer	11/3/26		
Jen Bruno - Director	11/3/23		

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

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,414,755	\$674,639	\$1,196,144	\$1,215,644
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$400,000	\$270,000	\$466,801
S-4	Total General Fund and Forecasted Revenues Available	\$1,896,389	\$1,765,866	\$3,192,997	\$2,319,036
S-5	Amount requested from County Commissioners	\$820,518	\$1,035,116	\$1,650,086	\$1,611,161
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$2,266,853	\$1,570,193
REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$10,070	\$21,920	\$22,080	\$23,184
S-8	Tax levy (From the County Treasurer)	\$820,518	\$1,035,116	\$1,650,086	\$1,611,161
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	\$43,492	\$36,749	\$43,500	\$43,500
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$874,080	\$1,093,785	\$1,715,666	\$1,677,845
FY 7/1/23-6/30/24 Teton Village Special Fire District					
EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$872,100	\$0	\$175,000	\$175,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$58,490	\$50,902	\$68,800	\$68,800
S-18	Operations	\$398,472	\$515,281	\$844,450	\$864,450
S-19	Indirect Costs	\$40,799	\$63,561	\$63,000	\$62,500
S-20R	Expenditures paid by Reserves	\$44,894	\$44,894	\$44,894	\$44,894
S-20	Total Expenditures	\$1,414,755	\$674,639	\$1,196,144	\$1,215,644
DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$1,022,309	\$672,081	\$1,477,331	\$641,191
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	\$0	\$0	\$400,000	\$400,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$33,199	\$33,199	\$433,199	\$433,199
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$44,894	\$44,894	\$44,894	\$11,695
S-29	b. Reserves	\$0	\$400,000	\$270,000	\$500,000
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$44,894	\$444,894	\$314,894	\$511,695
S-31	Subtotal	\$78,093	\$478,093	\$748,093	\$944,894
S-32	Less Total to be spent	\$44,894	\$44,894	\$44,894	\$44,894
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$33,199	\$433,199	\$703,199	\$900,000

End of Summary

Date adopted by Special District _____

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

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

PREPARED BY: Greg Esdale

DISTRICT PHONE: 307-733-5457

Final Budget

Teton Village Special Fire District

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	Final Approval
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)					
		4001	\$820,518	\$1,035,116	\$1,650,086	\$1,611,161
		4005				

FORECASTED REVENUE

		DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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	\$10,070	\$21,920	\$22,080	\$23,184
R-3.2	Sales of Goods or Services	4300				
R-3.3	Other Assessments	4503				
R-3.4	Total Operating Revenues		\$10,070	\$21,920	\$22,080	\$23,184
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	\$1,715	\$14,166	\$38,500	\$38,500
R-5.2	Other: Specify <u>Rents, Reimbursements</u>	4500	\$15,624	\$22,294	\$5,000	\$5,000
R-5.3	Other: See Additior <u>See Additional Details</u>		\$26,153	\$289		
R-5.4	Total Miscellaneous		\$43,492	\$36,749	\$43,500	\$43,500
R-5.5	Total Forecasted Revenue		\$53,562	\$58,669	\$65,580	\$66,684
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 6/30/2024

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

E-1 Capital Outlay

- E-1.1 Real Property
- E-1.2 Vehicles
- E-1.3 Office Equipment
- E-1.4 Other (Specify)
- E-1.5 Truck 358 Outfit
- E-1.6 Radio System Update
- E-1.7 see additional details
- E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
6201	\$787,684	\$0	\$0	
6210	\$84,416	\$0	\$10,000	\$10,000
6211	\$0	\$0	\$0	
6200			\$30,000	\$30,000
6200			\$110,000	\$110,000
			\$25,000	\$25,000
	\$872,100	\$0	\$175,000	\$175,000

ADMINISTRATION BUDGET

E-2 Personnel Services

- E-2.1 Administrator
- E-2.2 Secretary
- E-2.3 Clerical
- E-2.4 Other (Specify)
- E-2.5
- E-2.6
- E-2.7

E-3 Board Expenses

- E-3.1 Travel
- E-3.2 Mileage
- E-3.3 Other (Specify)
- E-3.4
- E-3.5
- E-3.6

E-4 Contractual Services

- E-4.1 Legal
- E-4.2 Accounting/Auditing
- E-4.3 Other (Specify)
- E-4.4
- E-4.5
- E-4.6

E-5 Other Administrative Expenses

- E-5.1 Office Supplies
- E-5.2 Office equipment, rent & repair
- E-5.3 Education
- E-5.4 Registrations
- E-5.5 Other (Specify)
- E-5.6 Office Rent
- E-5.7
- E-5.8 see additional details

E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7002	\$5,790	\$8,479	\$10,000	\$10,000
7003				
7004				
7005				
7005				
7011				
7012				
7013				
7013				
7021	\$13,980	\$3,158	\$10,000	\$10,000
7022	\$6,275	\$12,087	\$13,000	\$13,000
7023				
7023				
7031	\$827	\$1,150	\$1,500	\$1,500
7032	\$1,134	\$593	\$1,500	\$1,500
7033	\$0	\$0	\$0	
7034	\$1,897	\$2,374	\$2,500	\$2,500
7035	\$1,800	\$1,964	\$1,800	\$1,800
7035				
	\$26,787	\$21,098	\$28,500	\$28,500
	\$58,490	\$50,902	\$68,800	\$68,800

Final Budget

Teton Village Special Fire District

FYE 6/30/2024

OPERATIONS BUDGET

E-7 Personnel Services

E-7.1 Wages--Operations

E-7.2 Service Contracts

E-7.3 Other (Specify)

E-7.4

E-7.5

E-7.6

E-8 Travel

E-8.1 Mileage

E-8.2 Other (Specify)

E-8.3

E-8.4

E-8.5

E-9 Operating supplies (List)

E-9.1 Fire hoses/extinguishers

E-9.2 Batteries

E-9.3 Bunker gear

E-9.4 Small tools

E-9.5 see additional details

E-10 Program Services (List)

E-10.1 Firefighter on call, per call

E-10.2 Firefighter stipends, chief

E-10.3 Firefighter training

E-10.4 Fire prevention/safety

E-10.5

E-11 Contractual Arrangements (List)

E-11.1 Lease - maintenance bay

E-11.2

E-11.3

E-11.4

E-11.5

E-12 Other operations (Specify)

E-12.1 Building maint/repair

E-12.2 Vehicle maint/gas

E-12.3 Equipment testing

E-12.4 Utilities

E-12.5 see additional details

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211	\$0	\$213	\$1,500	\$1,500
7212				
7212				
7220	\$5,550	\$1,884	\$8,000	\$8,000
7220	\$495	\$2,991	\$2,000	\$2,000
7220	\$8,149	\$30,013	\$30,000	\$30,000
7220	\$9,814	\$22,860	\$20,000	\$20,000
	\$21,360	\$13,013	\$32,500	\$32,500
7230	\$31,063	\$61,428	\$45,000	\$45,000
7230	\$99,991	\$117,120	\$129,200	\$129,200
7230	\$18,284	\$11,949	\$20,000	\$20,000
7230	\$2,469	\$0	\$12,000	\$12,000
7400	\$12,000	\$13,745	\$15,000	\$15,000
7400				
7400				
7400				
7450	\$137,650	\$179,451	\$465,000	\$465,000
7450	\$22,011	\$35,060	\$28,000	\$28,000
7450	\$7,413	\$5,236	\$10,000	\$10,000
7450	\$22,223	\$20,317	\$26,250	\$26,250
				\$20,000
	\$398,472	\$515,281	\$844,450	\$864,450

Final Budget

Teton Village Special Fire District

FYE 6/30/2024

INDIRECT COSTS BUDGET

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 Surety Bonds
- E-14.6
- E-14.7

E-15 Indirect payroll costs:

- 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

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7502	\$8,452	\$8,592	\$10,000	\$10,000
7503	\$11,614	\$16,183	\$17,000	\$17,000
7504		\$0		
7505	\$500	\$500	\$1,000	\$500
7505				
7511		\$0		
7512	\$1,972	\$2,153	\$3,000	\$3,000
7513		\$0		
7514	\$3,094	\$3,112	\$5,000	\$5,000
7515	\$15,167	\$33,022	\$27,000	\$27,000
7516				
7516				

E-17 TOTAL INDIRECT COSTS

\$40,799	\$63,561	\$63,000	\$62,500
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DEBT SERVICE BUDGET

D-1 Debt Service

- D-1.1 Principal
- D-1.2 Interest
- D-1.3 Fees

D-2 TOTAL DEBT SERVICE

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final Budget

Teton Village Special Fire District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

GENERAL FUNDS

			End of Year	Beginning	Beginning	
		DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year					
C-1.1	General Fund Checking	1010	\$14,335	\$14,335	\$18,399	\$18,488
C-1.2	Savings and Investments	1040	\$795,563	\$795,563	\$428,602	\$559,051
C-1.3	General Fund CD Balance	1050	\$262,183	\$262,183	\$1,048,821	\$129,181
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$33,199	\$33,199	\$703,199	\$900,000
C-1.6	Total Estimated Cash and Investments on Hand		\$1,105,280	\$1,105,280	\$2,199,021	\$1,606,720
C-2	General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE	2010	\$49,772		\$18,491	\$65,529
C-2.2	b. Reserves		\$33,199	\$433,199	\$703,199	\$900,000
C-2.3	Total Deductions (a+b)		\$82,971	\$433,199	\$721,690	\$965,529
C-2.4	Estimated Non-Restricted Funds Available		\$1,022,309	\$672,081	\$1,477,331	\$641,191

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-3	Beginning Balance in Reserve Account (end of previous year)	\$33,199	\$33,199	\$33,199	\$33,199
C-3.2	Date of Reserve Approval in Minutes:				
C-3.3	Amount to be added to the reserve	\$44,894	\$44,894	\$44,894	\$11,695
C-3.4	Date of Reserve Approval in Minutes:	5/5/2022			
C-3.5	SUB-TOTAL	\$78,093	\$78,093	\$78,093	\$44,894
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	Date of Reserve Approval in Minutes:				
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	\$0

RESERVES

1090

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$400,000	\$400,000
C-4.2	Date of Reserve Approval in Minutes:	7/13/2023			
C-4.3	Amount to be added to the reserve		\$400,000	\$270,000	\$500,000
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$0	\$400,000	\$670,000	\$900,000
C-4.6	Identify the amount and project to be spent				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes:				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$400,000	\$670,000	\$900,000

BOND FUNDS

1060

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	Date of Reserve Approval in Minutes:				
C-5.3	Amount to be added to the reserve				
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$44,894	\$44,894	\$44,894	\$44,894