

## Final Budget

Teton Village Special Fire District	
	Budget Hearing Information
P.O. Box 56 / 7020 Rachel Way	Location: 7648 Granite Loop Road (Fire Station)
Teton Village, WY 83025	Date: 7/19/2018
(307) 733-5457	Time: 6:00 p.m.
Teton County	Budget Prepared by: Greg Esdale, Treasurer

S-A **BUDGET MESSAGE** W.S. 16-4-1040

The FY 2019 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 personal 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 on a 15 to 20 year schedule as well as planning for a larger facility with additional housing for firefighters. In FY 2019 TVSFD intends to acquire an additional pump truck to augment its firefighting capabilities.

The mill levy to property owners for the FY 2019 budget year will remain at 3 mills.

**S-B      RESERVE DESCRIPTION**

TVSFD has over \$4 million in capital assets, including a fire station with housing for firefighters, emergency response vehicles and firefighting equipment. The reserves policy adopted by the TVSFD Board of Directors 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 to life and property, such as winter storms, wildfires, landslides or other natural disasters or to replace an asset that fails.

S-C

Names of Board Members	Date of End of Term
Carlen L. Carney, Chairman	11/3/20
Greg Esdale, Treasurer	11/16/18
Bain Campbell, Secretary	11/16/18

Does the district have regular office hours exceeding 20 hours per week?  Yes

If Yes, enter

Address of office: 7020 Rachel Way  
City, State, Zip: Teton Village, WY 83025  
Phone Number: (307) 733-5457  
Hours Open: Mon-Thurs 8:00 - 4:30, Fri 8:00 - 11:30

Hours Open: Mon-Thurs 8:00 - 4:30, Fri 8:00 - 11:30

Where are the minutes of your board meeting available for public review?

Teton Village District Offices - 7020 Rachel Way / Teton Village, WY 83025

How and where are the notices of meeting posted for the public?

On our website: [tetonyvillagewy.org](http://tetonyvillagewy.org)

#### Where are the public meetings held?

Teton Village District Offices - 7020 Rachel Way / Teton Village, WY 83025

## FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$375,328	\$451,781	\$947,817	\$947,817
S-2	<b>Total Principal to Pay on Debt</b>	\$34,704	\$35,877	\$37,089	\$37,089
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$300,803	-\$3,408	-\$3,408
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$1,296,969	\$1,321,444	\$1,248,873	\$1,248,873
S-5	<i>Amount requested from County Commissioners</i>	\$484,414	\$518,731	\$594,545	\$594,545
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$21,312	\$18,696	\$16,512	\$16,512
S-8	<b>Tax levy (From the County Treasurer)</b>	\$484,414	\$518,731	\$594,545	\$594,545
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$21,253	\$14,027	\$6,500	\$6,500
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

**S-14 Total Revenue** \$526,979 \$551,454 \$617,557 \$617,557  
 FY 7/1/18-6/30/19 Teton Village Special Fire District

EXPENDITURE SUMMARY	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
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S-15	<b>Capital Outlay</b>	\$0	\$0	\$420,000	\$420,000
S-16	<b>Interest and Fees On Debt</b>	\$10,190	\$9,017	\$7,805	\$7,805
S-17	<b>Administration</b>	\$48,597	\$79,507	\$55,700	\$55,700
S-18	<b>Operations</b>	\$275,146	\$317,800	\$406,712	\$406,712
S-19	<b>Indirect Costs</b>	\$41,395	\$45,457	\$57,600	\$57,600

S-20 **Total Expenditures** \$375,328 \$451,781 \$947,817 \$947,817

DEBT SUMMARY	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
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S-21 Principal Paid on Debt \$34,704 \$35,877 \$37,089 \$37,089

CASH AND INVESTMENTS	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
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S-22 **TOTAL GENERAL FUNDS** \$769,990 \$769,990 \$631,316 \$631,316

## Summary of Reserve Funds

S-23	<b>Beginning Balance in Reserve Accounts</b>			
S-24	a. Depreciation Reserve	\$402,605	\$402,605	\$453,408
S-25	b. Other Reserve	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$250,000
	<b>Total Reserves (a+b+c)</b>	<b>\$402,605</b>	<b>\$402,605</b>	<b>\$703,408</b>
S-27	<b>Amount to be added</b>			

S-27	<b>Amount to be added</b>			
S-28	a. Depreciation Reserve	\$0	\$50,803	\$416,592
S-29	b. Other Reserve	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$250,000	\$0
<b>Total to be added (a+b+c)</b>		<b>\$0</b>	<b>\$300,803</b>	<b>\$416,592</b>

S-31	<b>Subtotal</b>	\$402,605	\$703,408	\$1,120,000	\$1,120,000
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$420,000	\$420,000
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	<b>\$402,605</b>	<b>\$703,408</b>	<b>\$700,000</b>	<b>\$700,000</b>

### *End of Summary*

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Date adopted by Special District

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

**PREPARED BY:** Greg Esdale, Treasurer

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

**DISTRICT PHONE:** (307) 733-5457

## Final Budget

Teton Village Special Fire District  
NAME OF DISTRICT/BOARD

FYE 6/30/2019

### PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$484,414	\$518,731	\$594,545	\$594,545
R-1.2	Other County Support				

### FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$0	\$0	\$0	\$0
R-2.2	Additional County Aid (non-treasurer)	\$0	\$0	\$0	\$0
R-2.3	City (or Town) Aid	\$0	\$0	\$0	\$0
R-2.4	Other (Specify)	\$0	\$0	\$0	\$0
R-2.5	<b>Total Government Support</b>	\$0	\$0	\$0	\$0
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$21,312	\$18,696	\$16,512	\$16,512
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$21,312	\$18,696	\$16,512	\$16,512
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants	\$0	\$0	\$0	\$0
R-4.2	Federal Grants thru State Agencies	\$0	\$0	\$0	\$0
R-4.3	Grants from State Agencies	\$0	\$0	\$0	\$0
R-4.4	<b>Total Grants</b>	\$0	\$0	\$0	\$0
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$2,168	\$2,520	\$1,500	\$1,500
R-5.2	Other: Specify	\$19,085	\$11,507	\$5,000	\$5,000
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$21,253	\$14,027	\$6,500	\$6,500
R-5.5	<b>Total Forecasted Revenue</b>	\$42,565	\$32,723	\$23,012	\$23,012
R-6	<b>Other Forecasted Revenue</b>				
R-6.1	a. Other past due-as estimated by Co. Treas.	\$0	\$0	\$0	\$0
R-6.2	b. Other forecasted revenue (specify):				
R-6.3					
R-6.4					
R-6.5					
R-6.6	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

Teton Village Special Fire District \_\_\_\_\_  
**NAME OF DISTRICT/BOARD**

**FYE** 6/30/2019

## **CAPITAL OUTLAY BUDGET**

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property	\$0	\$0	\$0	
E-1.2	Vehicles	\$0	\$0	\$420,000	\$420,000
E-1.3	Office Equipment	\$0	\$0	\$0	
E-1.4	Other (Specify)				
E-1.5					
E-1.6					
E-1.7					
<b>E-1.8</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$420,000</b>	<b>\$420,000</b>

## **ADMINISTRATION BUDGET**

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$13,903	\$18,000	\$15,000	\$15,000
E-2.2	Secretary	\$0	\$0	\$0	
E-2.3	Clerical	\$0	\$0	\$0	
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	\$0	\$0	\$0	
E-3.2	Mileage	\$0	\$0	\$0	
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$0	\$25,000	\$1,500	\$1,500
E-4.2	Accounting/Auditing	\$3,950	\$4,100	\$5,000	\$5,000
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$1,432	\$1,000	\$1,000	\$1,000
E-5.2	Office equipment, rent & repair	\$1,721	\$1,500	\$1,500	\$1,500
E-5.3	Education	\$0	\$0	\$0	
E-5.4	Registrations	\$814	\$400	\$600	\$600
E-5.5	Other (Specify)				
E-5.6	Office Rent	\$1,896	\$1,800	\$1,800	\$1,800
E-5.7					
E-5.8	see additional details	\$24,881	\$27,707	\$29,300	\$29,300
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$48,597</b>	<b>\$79,507</b>	<b>\$55,700</b>	<b>\$55,700</b>

# Final Budget

Teton Village Special Fire District

FYE 6/30/2019

## OPERATIONS BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$0	\$0	\$0	\$0
E-7.2	Service Contracts	\$0	\$0	\$0	\$0
E-7.3	Other (Specify)				
E-7.4					
E-7.5					
E-7.6					
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage	\$0	\$0	\$0	\$0
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Fire Hoses/Extinguishers	\$1,068	\$500	\$4,000	\$4,000
E-9.2	Batteries	\$2,693	\$500	\$1,500	\$1,500
E-9.3	Bunker Gear	\$24,917	\$17,000	\$11,000	\$11,000
E-9.4					
E-9.5	see additional details	\$55,694	\$73,500	\$74,500	\$74,500
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Firefighter on Call, Per Ca	\$13,275	\$20,000	\$27,000	\$27,000
E-10.2	Firefighter Stipends, Chie	\$60,835	\$76,000	\$115,412	\$115,412
E-10.3	Firefighter Training	\$23,134	\$22,500	\$24,000	\$24,000
E-10.4	Fire Prevention, Burn Bld	\$14,636	\$15,000	\$50,000	\$50,000
E-10.5					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1		\$0	\$0	\$0	\$0
E-11.2		\$0	\$0	\$0	\$0
E-11.3		\$0	\$0	\$0	\$0
E-11.4		\$0	\$0	\$0	\$0
E-11.5					
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Building Maintenance/Re	\$27,778	\$35,000	\$17,000	\$17,000
E-12.2	Vehicle Maintenance/Gas	\$19,954	\$23,700	\$40,000	\$40,000
E-12.3	Equipment Testing	\$12,419	\$10,500	\$14,000	\$14,000
E-12.4	Building Utilities	\$18,743	\$23,600	\$28,300	\$28,300
E-12.5					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$275,146</b>	<b>\$317,800</b>	<b>\$406,712</b>	<b>\$406,712</b>

# Final Budget

Teton Village Special Fire District

FYE 6/30/2019

## **INDIRECT COSTS BUDGET**

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>				
E-14.1	Liability	\$1,390	\$1,392	\$1,600	\$1,600
E-14.2	Buildings and vehicles	\$7,737	\$7,742	\$12,875	\$12,875
E-14.3	Equipment	\$474	\$474	\$525	\$525
E-14.4	Other (Specify)				
E-14.5	Surety Bonds	\$433	\$419	\$400	\$400
E-14.6					
E-14.7					
<b>E-15</b>	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes	\$0	\$0	\$0	\$0
E-15.2	Workers Compensation	\$2,805	\$2,500	\$3,000	\$3,000
E-15.3	Unemployment Taxes	\$0	\$0	\$0	\$0
E-15.4	Retirement	\$2,835	\$2,880	\$3,500	\$3,500
E-15.5	Health Insurance	\$18,655	\$22,700	\$26,700	\$26,700
E-15.6	Other (Specify)				
E-15.7	Term Life Insurance	\$7,066	\$7,350	\$9,000	\$9,000
E-15.8					
E-15.9					
<b>E-16</b>	<b>Depreciation Expenses</b>				
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>	<b>\$41,395</b>	<b>\$45,457</b>	<b>\$57,600</b>	<b>\$57,600</b>

## **DEBT SERVICE BUDGET**

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>				
D-1.1	Principal	\$34,704	\$35,877	\$37,089	\$37,089
D-1.2	Interest	\$10,190	\$9,017	\$7,805	\$7,805
D-1.3	Fees				
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$44,894</b>	<b>\$44,894</b>	<b>\$44,894</b>	<b>\$44,894</b>

# Final Budget

Teton Village Special Fire District

NAME OF DISTRICT/BOARD

FYE 6/30/2019

## GENERAL FUNDS

		End of Year	Beginning	Beginning	Final Approval
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$431,754	\$431,754	\$355,843	\$355,843
C-1.2	Savings and Investments Account Balance		\$0		
C-1.3	General Fund CD Balance	\$305,037	\$305,037	\$244,000	\$244,000
C-1.4	All Other Funds	\$33,199	\$33,199	\$31,473	\$31,473
C-1.5	Reserves (From Below)	\$402,605	\$402,605	\$700,000	\$700,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$1,172,595	\$1,172,595	\$1,331,316	\$1,331,316
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	\$49,713	\$12,987	\$25,000	\$25,000
C-2.2	b. Reserves	\$402,605	\$703,408	\$700,000	\$700,000
C-2.3	<b>Total Deductions (a+b)</b>	\$452,318	\$716,395	\$725,000	\$725,000
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	\$720,277	\$456,200	\$606,316	\$606,316

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$402,605	\$402,605	\$453,408	\$453,408
C-3.2	Date of Reserve Approval in Minutes: 5/1/2018				
C-3.3	Amount to be added to the reserve		\$50,803	\$416,592	\$416,592
C-3.4	Date of Reserve Approval in Minutes: 5/1/2018				
C-3.5	<b>SUB-TOTAL</b>	\$402,605	\$453,408	\$870,000	\$870,000
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Cap: Pumper Truck			\$420,000	\$420,000
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes: 5/1/2018				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$420,000	\$420,000
C-3.12	Balance to be retained in Depreciation Reserve Account	\$402,605	\$453,408	\$450,000	\$450,000

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-4.6	Identify the amount and project to be spent from "Other				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes:				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$250,000	\$250,000
C-5.2	Date of Reserve Approval in Minutes: 5/1/2018				
C-5.3	Amount to be added to the reserve		\$250,000		
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	<b>SUB-TOTAL</b>	\$0	\$250,000	\$250,000	\$250,000
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained in Assigned Fund Balance	\$0	\$250,000	\$250,000	\$250,000
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$420,000	\$420,000