

Proposed 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: 7/18/2024
307-733-5457		Time: 6pm
Teton County		Budget Prepared by: Greg Esdale

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

The Teton Village Special Fire District budget for Fiscal Year 2024-25 allocates funds towards operational expenses, with some contingency funds for unexpected expenses. As in years past, the budget 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 volunteer 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. The Board will continue to collect the maximum mills for FY24-25 with the intent to collect reserve enough to minimize or eliminate the need for a special assessment when the time comes to replace the current firehouse.

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?

Regular meeting notices & agendas are available on our website <https://tetonvillagewy.org/district-government/meetings-and-agendas/> and some

Where are the public meetings held?

7020 Rachel Way Teton Village, WY 83025 and also via GoToMeeting

PROPOSED BUDGET SUMMARY

OVERVIEW	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$618,153	\$1,058,368	\$771,850	\$771,850
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$400,000	\$522,817	\$1,071,283	\$1,071,283
S-4 Total General Fund and Forecasted Revenues Available	\$1,891,190	\$2,054,459	\$2,549,017	\$2,549,017
S-5 <i>Amount requested from County Commissioners</i>	\$1,042,849	\$1,611,161	\$1,717,653	\$1,717,653
S-6 Additional Funding Needed :			\$0	\$0
		Projected Surplus:		\$705,884
REVENUE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-7 Operating Revenues	\$23,760	\$23,690	\$30,480	\$30,480
S-8 Tax levy (From the County Treasurer)	\$1,042,849	\$1,611,161	\$1,717,653	\$1,717,653
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	\$58,390	\$110,705	\$95,000	\$95,000
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$1,124,999	\$1,745,556	\$1,843,133	\$1,843,133
FY 7/1/24-6/30/25				Teton Village Special Fire District
EXPENDITURE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-15 Capital Outlay	\$6,514	\$140,400	\$65,000	\$65,000
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$32,464	\$31,084	\$46,800	\$46,800
S-18 Operations	\$475,929	\$746,291	\$590,700	\$590,700
S-19 Indirect Costs	\$58,352	\$62,500	\$69,350	\$69,350
S-20R Expenditures paid by Reserves	\$44,894	\$78,093	\$0	\$0
S-20 Total Expenditures	\$618,153	\$1,058,368	\$771,850	\$771,850
DEBT SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-22 TOTAL GENERAL FUNDS	\$766,191	\$308,903	\$705,884	\$705,884
Summary of Reserve Funds				
S-23 Beginning Balance in Reserve Accounts				
S-24 a. Sinking and Debt Service Funds	\$33,199	\$33,199	\$0	\$0
S-25 b. Reserves	\$400,000	\$800,000	\$1,356,016	\$1,356,016
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)			
S-27 Amount to be added				
S-28 a. Sinking and Debt Service Funds	\$44,894	\$44,894	\$0	\$0
S-29 b. Reserves	\$400,000	\$556,016	\$1,071,283	\$1,071,283
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)			
S-31 Subtotal	\$878,093	\$1,434,109	\$2,427,299	\$2,427,299
S-32 Less Total to be spent	\$44,894	\$78,093	\$0	\$0
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$833,199	\$1,356,016	\$2,427,299	\$2,427,299

End of Summary

Submitted by Elisabeth Eastman - Office Admin
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 5/7/2024

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

PREPARED BY: Greg Esdale

DISTRICT PHONE: 307-733-5457

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/31/23 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Teton Village Special Fire District

NAME OF DISTRICT/BOARD

FYE 6/30/2025

PROPERTY TAXES AND ASSESSMENTS

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)

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
4001	\$1,042,849	\$1,611,161	\$1,717,653	\$1,717,653
4005				

FORECASTED REVENUE

R-2 **Revenues from Other Governments**
 R-2.1 State Aid
 R-2.2 Additional County Aid (non-treasurer)
 R-2.3 City (or Town) Aid
 R-2.4 Other (Specify)
 R-2.5 **Total Government Support**
 R-3 **Operating Revenues**
 R-3.1 Customer Charges
 R-3.2 Sales of Goods or Services
 R-3.3 Other Assessments
 R-3.4 **Total Operating Revenues**
 R-4 **Grants**
 R-4.1 Direct Federal Grants
 R-4.2 Federal Grants thru State Agencies
 R-4.3 Grants from State Agencies
 R-4.4 **Total Grants**
 R-5 **Miscellaneous Revenue**
 R-5.1 Interest
 R-5.2 Other: Specify Rents, Reimbursements
 R-5.3 Other: See Additior See Additional Details
 R-5.4 **Total Miscellaneous**
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$23,760	\$23,690	\$30,480	\$30,480
4300				
4503				
	\$23,760	\$23,690	\$30,480	\$30,480
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$34,307	\$67,476	\$90,000	\$90,000
4500	\$23,794	\$42,129	\$5,000	\$5,000
	\$289	\$1,100		
	\$58,390	\$110,705	\$95,000	\$95,000
	\$82,150	\$134,395	\$125,480	\$125,480

R-6 **Other Forecasted Revenue**
 R-6.1 a. Other past due as estimated by Co. Treas.
 R-6.2 b. Other forecasted revenue (specify):
 R-6.3 _____
 R-6.4 _____
 R-6.5 _____
 R-6.6 **Total Other Forecasted Revenue (a+b)**

4004				
4500				
4500				
	\$0	\$0	\$0	\$0

Proposed Budget

Teton Village Special Fire District _____
NAME OF DISTRICT/BOARD

FYE 6/30/2025

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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
6201				
6210	\$0	\$8,500	\$20,000	\$20,000
6211				
6200	\$6,514	\$9,992		
6200		\$121,908	\$20,000	\$20,000
			\$25,000	\$25,000
	\$6,514	\$140,400	\$65,000	\$65,000

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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7002	\$7,772	\$6,325	\$10,000	\$10,000
7003				
7004				
7005				
7005				
7011				
7012				
7013				
7013				
7021	\$2,895	\$3,046	\$10,000	\$10,000
7022	\$12,087	\$14,150	\$13,500	\$13,500
7023				
7023				
7031	\$1,054	\$677	\$1,500	\$1,500
7032	\$544	\$0	\$1,500	\$1,500
7033	\$0	\$0	\$0	
7034	\$2,176	\$2,474	\$2,500	\$2,500
7035	\$1,800	\$1,800	\$1,800	\$1,800
7035				
	\$4,136	\$2,612	\$6,000	\$6,000
\$32,464	\$31,084	\$46,800	\$46,800	\$46,800

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2025

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
- 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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211	\$213	\$0	\$1,500	\$1,500
7212				
7212				
7220	\$1,727	\$14,899	\$4,000	\$4,000
7220	\$2,742	\$120	\$2,500	\$2,500
7220	\$27,512	\$16,254	\$30,000	\$30,000
7220	\$20,955	\$10,717	\$20,000	\$20,000
	\$11,929	\$8,290	\$34,100	\$34,100
7230	\$51,190	\$40,078	\$50,000	\$50,000
7230	\$100,800	\$95,820	\$130,400	\$130,400
7230	\$10,953	\$19,460	\$27,000	\$27,000
7230	\$0	\$0	\$12,000	\$12,000
7400	\$12,600	\$12,960	\$15,450	\$15,450
7400				
7400				
7400				
7450	\$164,497	\$456,755	\$160,000	\$160,000
7450	\$32,138	\$14,158	\$24,000	\$24,000
7450	\$4,800	\$10,637	\$12,000	\$12,000
7450	\$18,624	\$16,804	\$24,750	\$24,750
	\$15,249	\$29,340	\$43,000	\$43,000
	\$475,929	\$746,291	\$590,700	\$590,700

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2025

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 _____

E-17 TOTAL INDIRECT COSTS

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7502	\$7,876	\$10,000	\$10,000	\$10,000
7503	\$14,834	\$17,000	\$17,850	\$17,850
7504				
7505	\$550	\$500	\$500	\$500
7505				
7511	\$0	\$0	\$0	\$0
7512	\$1,991	\$3,000	\$3,000	\$3,000
7513	\$0	\$0	\$0	\$0
7514	\$2,831	\$5,000	\$5,000	\$5,000
7515	\$30,270	\$27,000	\$33,000	\$33,000
7516				
7516				
	\$58,352	\$62,500	\$69,350	\$69,350

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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Proposed Budget

Teton Village Special Fire District
NAME OF DISTRICT/BOARD

FYE 6/30/2025

GENERAL FUNDS							
C-1	Balances at Beginning of Fiscal Year C-1.1 General Fund Checking C-1.2 Savings and Investments C-1.3 General Fund CD Balance C-1.4 All Other Funds C-1.5 Reserves (From Below) C-1.6 Total Estimated Cash and Investments on Hand	DOA Chart of Accounts	End of Year 2022-2023 Actual	Beginning 2023-2024 Estimated	Beginning 2024-2025 Proposed	Pending Approval	
		1010	\$18,488	\$18,488	\$19,389	\$19,389	
		1040	\$88,232	\$88,232	\$614,494	\$614,494	
		1050	\$725,000	\$725,000	\$117,000	\$117,000	
		1020	\$0	\$0	\$0	\$0	
			\$833,199	\$833,199	\$2,427,299	\$2,427,299	
			\$1,664,919	\$1,664,919	\$3,178,182	\$3,178,182	
C-2 General Fund Reductions:		DOA Chart of Accounts	End of Year 2010	Beginning \$65,529	Beginning \$45,000	Pending Approval	
C-2.1 a. Unpaid bills at FYE				\$833,199	\$2,427,299	\$2,427,299	
C-2.2 b. Reserves				\$898,728	\$2,472,299	\$2,472,299	
Total Deductions (a+b)				\$766,191	\$705,884	\$705,884	
C-3 SINKING & DEBT SERVICE FUNDS		DOA Chart of Accounts	1070				
C-3.1 Beginning Balance in Reserve Account (<i>end of previous year</i>)			2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval	
C-3.2 <i>Date of Reserve Approval in Minutes:</i>			\$33,199	\$33,199	\$0	\$0	
C-3.3 Amount to be added to the reserve			\$44,894	\$44,894		\$0	
C-3.4 <i>Date of Reserve Approval in Minutes:</i> 5/5/2022							
C-3.5 SUB-TOTAL			\$78,093	\$78,093	\$0	\$0	
C-3.6 Identify the amount and project to be spent							
C-3.7 a. GO Bond Final Pymt 1.1			\$44,894	\$22,077		\$0	
C-3.8 b. GOBond Prcds to Res				\$56,016		\$0	
C-3.9 c.						\$0	
C-3.10 <i>Date of Reserve Approval in Minutes:</i>							
C-3.11 TOTAL CAPITAL OUTLAY (a+b+c)			\$44,894	\$78,093	\$0	\$0	
C-3.12 Balance to be retained			\$33,199	\$0	\$0	\$0	
RESERVES		DOA Chart of Accounts	1090				
C-4 Beginning Balance in Reserve Account (<i>end of previous year</i>)			2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval	
C-4.2 <i>Date of Reserve Approval in Minutes:</i>			\$400,000	\$800,000	\$1,356,016	\$1,356,016	
C-4.3 Amount to be added to the reserve			\$400,000	\$556,016	\$1,071,283	\$1,071,283	
C-4.4 <i>Date of Reserve Approval in Minutes:</i> 5/7/2024							
C-4.5 SUB-TOTAL			\$800,000	\$1,356,016	\$2,427,299	\$2,427,299	
C-4.6 Identify the amount and project to be spent							
C-4.7 a.						\$0	
C-4.8 b.						\$0	
C-4.9 c.						\$0	
C-4.10 <i>Date of Reserve Approval in Minutes:</i>							
C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c)			\$0	\$0	\$0	\$0	
C-4.12 Balance to be retained			\$800,000	\$1,356,016	\$2,427,299	\$2,427,299	
BOND FUNDS		DOA Chart of Accounts	1060				
C-5 Beginning Balance in Reserve Account (<i>end of previous year</i>)			2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval	
C-5.2 <i>Date of Reserve Approval in Minutes:</i>				\$0	\$0	\$0	
C-5.3 Amount to be added to the reserve						\$0	
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						\$0	
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	\$78,093	\$0	\$0	