

# 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. 16-4-104(d)

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 | Does the district have regular office hours exceeding 20 hours per week?   |
|----------------------------|---------------------|--|
| Carlen L. Carney, Chairman | 11/3/20             | <input checked="" type="checkbox"/> Yes  |
| Greg Esdale, Treasurer     | 11/16/18            | <p><b>If Yes, enter</b></p> Address of office: 7020 Rachel Way<br>City, State, Zip: Teton Village, WY 83025<br>Phone Number: (307) 733-5457<br>Hours Open: Mon-Thurs 8:00 - 4:30, Fri 8:00 - 11:30 |
| Bain Campbell, Secretary   | 11/16/18            |  |
|                            |                     |  |
|                            |                     |  |

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: tetonvillagewy.org

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

## FINAL BUDGET SUMMARY

| OVERVIEW |   | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>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>                          |                     |                        | <b>\$0</b>            | <b>\$0</b>     |

| REVENUE SUMMARY |   | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>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              | <b>Total Revenue</b> | \$526,979                           | \$551,454 | \$617,557 | \$617,557 |
| FY 7/1/18-6/30/19 |                      | Teton Village Special Fire District |           |           |           |

| EXPENDITURE SUMMARY |                                  | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>Proposed | Final Approval |
|---------------------|----------------------------------|---------------------|------------------------|-----------------------|----------------|
| 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                | <b>Total Expenditures</b>        | \$375,328           | \$451,781              | \$947,817             | \$947,817      |

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

| CASH AND INVESTMENTS |                            | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>Proposed | Final Approval |
|----------------------|----------------------------|---------------------|------------------------|-----------------------|----------------|
| S-22                 | <b>TOTAL GENERAL FUNDS</b> | \$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   | \$453,408   |
| S-25 | b. Other Reserve                             | \$0       | \$0       | \$0         | \$0         |
| S-26 | c. Emergency Reserve (Cash)                  | \$0       | \$0       | \$250,000   | \$250,000   |
|      | <b>Total Reserves (a+b+c)</b>                | \$402,605 | \$402,605 | \$703,408   | \$703,408   |
| S-27 | <b>Amount to be added</b>                    |           |           |             |             |
| S-28 | a. Depreciation Reserve                      | \$0       | \$50,803  | \$416,592   | \$416,592   |
| S-29 | b. Other Reserve                             | \$0       | \$0       | \$0         | \$0         |
| S-30 | c. Emergency Reserve (Cash)                  | \$0       | \$250,000 | \$0         | \$0         |
|      | <b>Total to be added (a+b+c)</b>             | \$0       | \$300,803 | \$416,592   | \$416,592   |
| 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>  | \$402,605 | \$703,408 | \$700,000   | \$700,000   |

*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 6/30/2019 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

|       |  | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>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<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>Proposed | Final Approval |
|-------|--|---------------------|------------------------|-----------------------|----------------|
| R-2   | <b>Revenues from Other Governments</b>       |                     |                        |                       |                |
| R-2.1 | State Aid                                    | \$0                 | \$0                    | \$0                   |                |
| R-2.2 | Additional County Aid (non-treasurer)        | \$0                 | \$0                    | \$0                   |                |
| R-2.3 | City (or Town) Aid                           | \$0                 | \$0                    | \$0                   |                |
| R-2.4 | Other (Specify)                              | \$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                   |                |
| R-4.2 | Federal Grants thru State Agencies           | \$0                 | \$0                    | \$0                   |                |
| R-4.3 | Grants from State Agencies                   | \$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 <u>Fund Raising/Other</u>     | \$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                   |                |
| 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

FYE 6/30/2019

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

|            |                             | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>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      |                             |                     |                        |                       |                  |
| E-1.8      | <b>TOTAL CAPITAL OUTLAY</b> | <b>\$0</b>          | <b>\$0</b>             | <b>\$420,000</b>      | <b>\$420,000</b> |

## ADMINISTRATION BUDGET

|            |                                      | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>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<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>Proposed | Final Approval   |
|-------------|--|---------------------|------------------------|-----------------------|------------------|
| <b>E-7</b>  | <b>Personnel Services</b>              |                     |                        |                       |                  |
| E-7.1       | Wages--Operations                      | \$0                 | \$0                    | \$0                   |                  |
| E-7.2       | Service Contracts                      | \$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                   |                  |
| 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                   |                  |
| E-11.2      | _____                                  | \$0                 | \$0                    | \$0                   |                  |
| E-11.3      | _____                                  | \$0                 | \$0                    | \$0                   |                  |
| E-11.4      | _____                                  | \$0                 | \$0                    | \$0                   |                  |
| E-11.5      | _____                                  |                     |                        |                       |                  |
| <b>E-12</b> | <b>Other operations (Specify)</b>      |                     |                        |                       |                  |
| E-12.1      | Building Maintenance/Rep               | \$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<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>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      | <u>Surety Bonds</u>            |  | \$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                   |                 |
| E-15.2      | Workers Compensation           |  | \$2,805             | \$2,500                | \$3,000               | \$3,000         |
| E-15.3      | Unemployment Taxes             |  | \$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      | <u>Term Life Insurance</u>     |  | \$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<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>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             |                    |
|------------|---|---------------------|------------------------|-----------------------|--------------------|
|            |   | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>Proposed | Final Approval     |
| <b>C-1</b> | <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> | <b>\$1,172,595</b>  | <b>\$1,172,595</b>     | <b>\$1,331,316</b>    | <b>\$1,331,316</b> |
| <b>C-2</b> | <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>                       | <b>\$452,318</b>    | <b>\$716,395</b>       | <b>\$725,000</b>      | <b>\$725,000</b>   |
| C-2.4      | <b>Estimated Non-Restricted Funds Available</b>     | <b>\$720,277</b>    | <b>\$456,200</b>       | <b>\$606,316</b>      | <b>\$606,316</b>   |

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

|            |  | 2016-2017<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>Proposed | Final Approval   |
|------------|--|---------------------|------------------------|-----------------------|------------------|
| <b>C-3</b> | <b>Beginning Balance in Reserve Account (end of previous year)</b> | \$402,605           | \$402,605              | \$453,408             | \$453,408        |
| C-3.2      | <i>Date of Reserve Approval in Minutes:</i> 5/1/2018               |                     |                        |                       |                  |
| C-3.3      | Amount to be added to the reserve                                  |                     | \$50,803               | \$416,592             | \$416,592        |
| C-3.4      | <i>Date of Reserve Approval in Minutes:</i> 5/1/2018               |                     |                        |                       |                  |
| C-3.5      | <b>SUB-TOTAL</b>   | <b>\$402,605</b>    | <b>\$453,408</b>       | <b>\$870,000</b>      | <b>\$870,000</b> |
| 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     | <i>Date of Reserve Approval in Minutes:</i> 5/1/2018               |                     |                        |                       |                  |
| C-3.11     | <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>                                | <b>\$0</b>          | <b>\$0</b>             | <b>\$420,000</b>      | <b>\$420,000</b> |
| 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<br>Actual | 2017-2018<br>Estimated | 2018-2019<br>Proposed | Final Approval |
|------------|--|---------------------|------------------------|-----------------------|----------------|
| <b>C-4</b> | <b>Beginning Balance in Reserve Account (end of previous year)</b> |                     | \$0                    | \$0                   |                |
| C-4.2      | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                |
| C-4.3      | Amount to be added to the reserve                                  |                     |                        |                       |                |
| C-4.4      | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                |
| C-4.5      | <b>SUB-TOTAL</b>   | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>     |
| 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     | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                |
| C-4.11     | <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>                          | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>     |
| C-4.12     | Balance to be retained in Other Reserve Account                    | \$0                 | \$0                    | \$0                   | \$0            |

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

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