

## Proposed Budget

<b>Teton Village Special Fire District</b>	
	Budget Hearing Information
7020 N Rachel Way   PO Box 56	<b>Location:</b> 7020 N Rachel Way Teton Village WY 83025
Teton Village, WY 83025	<b>Date:</b> 7/17/2025
307-733-5457	<b>Time:</b> 6:00 PM
Teton County	<b>Budget Prepared by:</b> Elisabeth Eastman

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

The Teton Village Special Fire District budget for Fiscal Year 2025-26 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 FY2025-26 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 N Rachel Way, Teton Village WY 83205

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

Website - <https://tetonvillagewy.gov/district-government/meetings-and-agendas/>

### Where are the public meetings held?

7020 N Rachel Way, Teton Village WY 83205 & Online via Zoom

## PROPOSED BUDGET SUMMARY

OVERVIEW	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-1 <b>Total Budgeted Expenditures</b>	\$964,530	\$501,551	\$1,670,516	\$1,670,516
S-2 <b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3 <b>Total Change to Restricted Funds</b>	\$834,950	\$1,067,127	\$76,372	\$76,372
S-4 <b>Total General Fund and Forecasted Revenues Available</b>	\$3,269,808	\$2,453,661	\$2,946,989	\$2,946,989
S-5 <i>Amount requested from County Commissioners</i>	\$1,613,692	\$1,717,497	\$1,593,907	\$1,593,907
<b>S-6      Additional Funding Needed :</b>		<b>\$0</b>	<b>\$0</b>	
		<b>Projected Surplus:</b>	<b>\$1,200,101</b>	<b>\$1,200,101</b>
REVENUE SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-7 <b>Operating Revenues</b>	\$25,190	\$23,180	\$30,480	\$30,480
S-8 <b>Tax levy (From the County Treasurer)</b>	\$1,613,692	\$1,717,497	\$1,593,907	\$1,593,907
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>	\$131,230	\$163,653	\$122,500	\$122,500
S-13 <b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
<b>S-14     Total Revenue</b>	<b>\$1,770,112</b>	<b>\$1,904,330</b>	<b>\$1,746,887</b>	<b>\$1,746,887</b>
FY 7/1/25-6/30/26				Teton Village Special Fire District
EXPENDITURE SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-15 <b>Capital Outlay</b>	\$140,400	\$0	\$1,035,209	\$1,035,209
S-16 <b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17 <b>Administration</b>	\$33,236	\$27,992	\$39,400	\$39,400
S-18 <b>Operations</b>	\$738,656	\$424,419	\$525,664	\$525,664
S-19 <b>Indirect Costs</b>	\$52,238	\$49,140	\$70,243	\$70,243
S-20R <b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
<b>S-20     Total Expenditures</b>	<b>\$964,530</b>	<b>\$501,551</b>	<b>\$1,670,516</b>	<b>\$1,670,516</b>
DEBT SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>S-21     Principal Paid on Debt</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CASH AND INVESTMENTS	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>S-22     TOTAL GENERAL FUNDS</b>	<b>\$1,499,696</b>	<b>\$549,331</b>	<b>\$1,200,102</b>	<b>\$1,200,102</b>
<b>Summary of Reserve Funds</b>				
S-23 <b>Beginning Balance in Reserve Accounts</b>				
S-24     a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25     b. Reserves	\$0	\$834,950	\$1,902,077	\$1,902,077
S-26     c. Bond Funds	\$0	\$0	\$0	\$0
		<b>Total Reserves (a+b+c)</b>	<b>\$834,950</b>	<b>\$1,902,077</b>
S-27 <b>Amount to be added</b>				
S-28     a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29     b. Reserves	\$834,950	\$1,067,127	\$76,372	\$76,372
S-30     c. Bond Funds	\$0	\$0	\$0	\$0
		<b>Total to be added (a+b+c)</b>	<b>\$834,950</b>	<b>\$1,067,127</b>
				<b>\$76,372</b>
S-31 <b>Subtotal</b>	<b>\$834,950</b>	<b>\$1,902,077</b>	<b>\$1,978,449</b>	<b>\$1,978,449</b>
S-32 <b>Less Total to be spent</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>S-33     TOTAL RESERVES AT END OF FISCAL YEAR</b>	<b>\$834,950</b>	<b>\$1,902,077</b>	<b>\$1,978,449</b>	<b>\$1,978,449</b>

*End of Summary*

Date adopted by Special District \_\_\_\_\_  
*Budget Officer / District Official (if not same as "Submitted by")*

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

**PREPARED BY:** Elisabeth Eastman

**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 6/30/2026

### 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
4001	\$1,613,692	\$1,717,497	\$1,593,907	\$1,593,907
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 Donations & Fundraising  
 R-5.3 Other: See Additior See Additional Details  
 R-5.4 **Total Miscellaneous**  
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$23,690	\$22,680	\$30,480	\$30,480
4300				
4503	\$1,500	\$500		
	\$25,190	\$23,180	\$30,480	\$30,480
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$88,001	\$97,132	\$117,500	\$117,500
4500	\$42,129	\$66,518	\$5,000	\$5,000
	\$1,100	\$3		
	\$131,230	\$163,653	\$122,500	\$122,500
4500	\$156,420	\$186,833	\$152,980	\$152,980

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** 6/30/2026

## **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 Firehouse Planning  
E-1.6 Rescue Equipment  
E-1.7 \_\_\_\_\_  
E-1.8 **TOTAL CAPITAL OUTLAY**

<b>DOA Chart of Accounts</b>	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>6201</b>				
<b>6210</b>	\$8,500	\$864,709	\$864,709	
<b>6211</b>		\$20,000	\$20,000	
<b>6200</b>		\$10,000	\$10,000	
<b>6200</b>	\$131,900	\$140,500	\$140,500	
	<b>\$140,400</b>	<b>\$0</b>	<b>\$1,035,209</b>	<b>\$1,035,209</b>

## **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 Bank Charges  
E-5.7 Legal Notices  
E-5.8 see additional details  
**E-6 TOTAL ADMINISTRATION**

<b>DOA Chart of Accounts</b>	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>7002</b>	\$7,684	\$5,772	\$10,000	\$10,000
<b>7003</b>				
<b>7004</b>				
<b>7005</b>				
<b>7005</b>				
<b>7011</b>				
<b>7012</b>				
<b>7013</b>				
<b>7013</b>				
<b>7021</b>	\$4,395	\$75	\$5,000	\$5,000
<b>7022</b>	\$14,150	\$13,500	\$13,500	\$13,500
<b>7023</b>				
<b>7023</b>				
<b>7031</b>	\$594	\$164	\$1,000	\$1,000
<b>7032</b>		\$468	\$1,000	\$1,000
<b>7033</b>				
<b>7034</b>				
<b>7035</b>	\$0	\$0	\$100	\$100
<b>7035</b>		\$698	\$500	\$500
	\$6,413	\$7,315	\$8,300	\$8,300
	<b>\$33,236</b>	<b>\$27,992</b>	<b>\$39,400</b>	<b>\$39,400</b>

# Proposed Budget

Teton Village Special Fire District

FYE 6/30/2026

## **OPERATIONS BUDGET**

<b>E-7</b>	<b>Personnel Services</b>
E-7.1	Wages--Operations
E-7.2	Service Contracts
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
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
E-9.2	Batteries & Small Tools
E-9.3	Bunker Gear, First Resprdr Equip & SCBA
E-9.4	Radios
E-9.5	see additional details
<b>E-10</b>	<b>Program Services (List)</b>
E-10.1	FF On Call/Events
E-10.2	Per Call Response
E-10.3	Stipends
E-10.4	Training
E-10.5	see additional details
<b>E-11</b>	<b>Contractual Arrangements (List)</b>
E-11.1	Maintenance Bay Lease
E-11.2	_____
E-11.3	_____
E-11.4	_____
E-11.5	_____
<b>E-12</b>	<b>Other operations (Specify)</b>
E-12.1	Maintenance & Repairs - Fire House
E-12.2	Vehicle Maintenance, Gas & Oil
E-12.3	Equipment Testing
E-12.4	Utilities - Electric, Gas, Water, Trash
E-12.5	see additional details
<b>E-13</b>	<b>TOTAL OPERATIONS</b>

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211			\$1,500	\$1,500
7212				
7212				
7220	\$12,416	\$1,742	\$5,000	\$5,000
7220	\$13,839	\$4,740	\$22,500	\$22,500
7220	\$17,943	\$9,459	\$37,500	\$37,500
7220	\$1,803	\$4,745	\$8,600	\$8,600
	\$5,676	\$1,371	\$10,000	\$10,000
7230	\$12,638	\$10,266	\$14,000	\$14,000
7230	\$33,705	\$28,392	\$40,000	\$40,000
7230	\$103,350	\$102,890	\$130,400	\$130,400
7230	\$21,361	\$20,911	\$30,000	\$30,000
	\$875	\$692	\$10,000	\$10,000
7400	\$13,272	\$13,513	\$15,914	\$15,914
7400				
7400				
7400				
7450	\$419,357	\$152,406	\$55,000	\$55,000
7450	\$20,871	\$39,562	\$79,000	\$79,000
7450	\$9,152	\$0	\$15,000	\$15,000
7450	\$11,946	\$8,907	\$14,750	\$14,750
	\$40,452	\$24,823	\$36,500	\$36,500
	\$738,656	\$424,419	\$525,664	\$525,664

# Proposed Budget

Teton Village Special Fire District

FYE 6/30/2026

## **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 Life/AD&D  
 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7502				
7503	\$15,347	\$13,547	\$18,743	\$18,743
7504				
7505	\$500	\$500	\$500	\$500
7505	\$9,270	\$6,826	\$10,000	\$10,000
7511				
7512	\$2,397	\$2,728	\$3,000	\$3,000
7513				
7514	\$3,206	\$2,981	\$5,000	\$5,000
7515	\$21,518	\$22,558	\$33,000	\$33,000
7516				
7516				
	\$52,238	\$49,140	\$70,243	\$70,243

## **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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

# Proposed Budget

Teton Village Special Fire District  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS							
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	End of Year 2023-2024 Actual	Beginning 2024-2025 Estimated	Beginning 2025-2026 Proposed	Pending Approval	
		1010	\$20,075	\$20,075	\$11,116	\$11,116	
		1040	\$795,724	\$795,724	\$446,527	\$446,527	
		1050	\$800,159	\$800,159	\$742,459	\$742,459	
		1020	\$500	\$500	\$1,978,449	\$1,978,449	
			\$834,950	\$834,950	\$2,451,408	\$2,451,408	
					\$3,178,551	\$3,178,551	
C-2 General Fund Reductions:		DOA Chart of Accounts	2010	\$116,761	\$1,978,449	\$1,978,449	
C-2.1 a. Unpaid bills at FYE				\$834,950	\$1,902,077	\$1,902,077	
C-2.2 b. Reserves				\$951,711	\$1,902,077	\$1,902,077	
C-2.3 Total Deductions (a+b)					\$1,978,449	\$1,978,449	
C-2.4 Estimated Non-Restricted Funds Available				\$1,499,696	\$549,331	\$1,200,102	
SINKING & DEBT SERVICE FUNDS		1070					
C-3		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval	
C-3.1 Beginning Balance in Reserve Account (end of previous year)				\$0	\$0	\$0	
C-3.2 Date of Reserve Approval in Minutes:							
C-3.3 Amount to be added to the reserve							
C-3.4 Date of Reserve Approval in Minutes:							
C-3.5 SUB-TOTAL			\$0	\$0	\$0	\$0	
C-3.6 Identify the amount and project to be spent							
C-3.7 a. _____							
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)			\$0	\$0	\$0	\$0	
C-3.12 Balance to be retained			\$0	\$0	\$0	\$0	
RESERVES		1090					
C-4		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval	
C-4.1 Beginning Balance in Reserve Account (end of previous year)				\$834,950	\$1,902,077	\$1,902,077	
C-4.2 Date of Reserve Approval in Minutes:							
C-4.3 Amount to be added to the reserve			\$834,950	\$1,067,127	\$76,372	\$76,372	
C-4.4 Date of Reserve Approval in Minutes:							
C-4.5 SUB-TOTAL			\$834,950	\$1,902,077	\$1,978,449	\$1,978,449	
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			\$834,950	\$1,902,077	\$1,978,449	\$1,978,449	
BOND FUNDS		1060					
C-5		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval	
C-5.1 Beginning Balance in Reserve Account (end of previous year)				\$0	\$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			\$0	\$0	\$0	\$0	