

Proposed Budget

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

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<p>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.</p>		

S-B	RESERVE DESCRIPTION
<p>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.</p>	

S-C		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="width: 20%; padding: 5px; text-align: center;">Yes</td> </tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	Yes																			
Does the district have regular office hours exceeding 20 hours per week?	Yes																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%; padding: 5px;">Names of Board Members</th> <th style="width: 30%; padding: 5px;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td style="padding: 5px;">Greg Esdale</td><td style="padding: 5px;">11/3/26</td></tr> <tr><td style="padding: 5px;">Dan Creighton</td><td style="padding: 5px;">11/7/28</td></tr> <tr><td style="padding: 5px;">Jen Bruno</td><td style="padding: 5px;">11/3/26</td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> </tbody> </table>	Names of Board Members	Date of End of Term	Greg Esdale	11/3/26	Dan Creighton	11/7/28	Jen Bruno	11/3/26															<p>If Yes, enter</p> <p>Address of office: 7020 N Rachel Way</p> <p>City, State, Zip: Teton Village, WY 83025</p> <p>Phone Number: 307-733-5457</p> <p>Hours Open: Mon-Fri 8am-3pm & Fridays by appointment</p> <div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 10px;"></div>
Names of Board Members	Date of End of Term																						
Greg Esdale	11/3/26																						
Dan Creighton	11/7/28																						
Jen Bruno	11/3/26																						

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

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

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)				
	4001	\$1,613,692	\$1,717,497	\$1,593,907	\$1,593,907
R-1.2	Other County Support (see note on the right)				
	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending 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	\$23,690	\$22,680	\$30,480	\$30,480
R-3.2	Sales of Goods or Services				
	4300				
R-3.3	Other Assessments				
	4503	\$1,500	\$500		
R-3.4	Total Operating Revenues	\$25,190	\$23,180	\$30,480	\$30,480
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	\$88,001	\$97,132	\$117,500	\$117,500
R-5.2	Other: Specify <u>Donations & Fundrasing</u>				
	4500	\$42,129	\$66,518	\$5,000	\$5,000
R-5.3	Other: See Additior <u>See Additional Details</u>	\$1,100	\$3		
R-5.4	Total Miscellaneous	\$131,230	\$163,653	\$122,500	\$122,500
R-5.5	Total Forecasted Revenue	\$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.				
	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

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210	\$8,500		\$864,709	\$864,709
E-1.3 Office Equipment	6211			\$20,000	\$20,000
E-1.4 Other (Specify)					
E-1.5 Firehouse Planning	6200			\$10,000	\$10,000
E-1.6 Rescue Equipment	6200	\$131,900		\$140,500	\$140,500
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$140,400	\$0	\$1,035,209	\$1,035,209

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$7,684	\$5,772	\$10,000	\$10,000
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5	7005				
E-2.6	7005				
E-2.7					
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4	7013				
E-3.5	7013				
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021	\$4,395	\$75	\$5,000	\$5,000
E-4.2 Accounting/Auditing	7022	\$14,150	\$13,500	\$13,500	\$13,500
E-4.3 Other (Specify)					
E-4.4	7023				
E-4.5	7023				
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$594	\$164	\$1,000	\$1,000
E-5.2 Office equipment, rent & repair	7032		\$468	\$1,000	\$1,000
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Bank Charges	7035	\$0	\$0	\$100	\$100
E-5.7 Legal Notices	7035	\$0	\$698	\$500	\$500
E-5.8 see additional details		\$6,413	\$7,315	\$8,300	\$8,300
E-6 TOTAL ADMINISTRATION		\$33,236	\$27,992	\$39,400	\$39,400

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2026

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 & Small Tools

E-9.3 Bunker Gear, First Respdr Equip & SCBA

E-9.4 Radios

E-9.5 see additional details

E-10 Program Services (List)

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

E-11 Contractual Arrangements (List)

E-11.1 Maintenance Bay Lease

E-11.2

E-11.3

E-11.4

E-11.5

E-12 Other operations (Specify)

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

E-13 TOTAL OPERATIONS

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

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	7502			
E-14.2	Buildings and vehicles	7503	\$15,347	\$13,547	\$18,743
E-14.3	Equipment	7504			
E-14.4	Other (Specify)				
E-14.5	Surety Bonds	7505	\$500	\$500	\$500
E-14.6	Life/AD&D	7505	\$9,270	\$6,826	\$10,000
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	7511			
E-15.2	Workers Compensation	7512	\$2,397	\$2,728	\$3,000
E-15.3	Unemployment Taxes	7513			
E-15.4	Retirement	7514	\$3,206	\$2,981	\$5,000
E-15.5	Health Insurance	7515	\$21,518	\$22,558	\$33,000
E-15.6	Other (Specify)				
E-15.7		7516			
E-15.8		7516			
E-15.9					
E-17	TOTAL INDIRECT COSTS		\$52,238	\$49,140	\$70,243

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
D-1	Debt Service				
D-1.1	Principal	6401			
D-1.2	Interest	6410			
D-1.3	Fees	6420			
D-2	TOTAL DEBT SERVICE		\$0	\$0	\$0

Proposed Budget

Teton Village Special Fire District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2023-2024	2024-2025	2025-2026	Pending
		Actual	Estimated	Proposed	Approval
DOA Chart					
of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010	\$20,075	\$20,075	\$11,116
C-1.2	Savings and Investments	1040	\$795,724	\$795,724	\$446,527
C-1.3	General Fund CD Balance	1050	\$800,159	\$800,159	\$742,459
C-1.4	All Other Funds	1020	\$500	\$500	
C-1.5	Reserves (From Below)		\$834,950	\$834,950	\$1,978,449
C-1.6	Total Estimated Cash and Investments on Hand		\$2,451,408	\$2,451,408	\$3,178,551
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010	\$116,761		
C-2.2	b. Reserves		\$834,950	\$1,902,077	\$1,978,449
C-2.3	Total Deductions (a+b)		\$951,711	\$1,902,077	\$1,978,449
C-2.4	Estimated Non-Restricted Funds Available		\$1,499,696	\$549,331	\$1,200,102

DOA Chart
of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2023-2024	2024-2025	2025-2026	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$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

		2023-2024	2024-2025	2025-2026	Pending
		Actual	Estimated	Proposed	Approval
C-4	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

		2023-2024	2024-2025	2025-2026	Pending
		Actual	Estimated	Proposed	Approval
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	\$0	\$0	\$0	\$0