

Final 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)

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

FINAL BUDGET SUMMARY

OVERVIEW	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$964,530	\$501,551	\$1,670,516	\$757,094
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	\$932,570
S-4 Total General Fund and Forecasted Revenues Available	\$3,269,808	\$2,453,661	\$2,946,989	\$2,889,766
S-5 <i>Amount requested from County Commissioners</i>	\$1,613,692	\$1,717,497	\$1,593,907	\$1,536,684
S-6 Additional Funding Needed : Projected Surplus:			\$0	\$0
			\$1,200,101	\$1,200,102
REVENUE SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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	\$1,536,684
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	\$1,689,664
FY 7/1/25-6/30/26				Teton Village Special Fire District
EXPENDITURE SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15 Capital Outlay	\$140,400	\$0	\$1,035,209	\$136,500
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	\$511,664
S-19 Indirect Costs	\$52,238	\$49,140	\$70,243	\$69,530
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$964,530	\$501,551	\$1,670,516	\$757,094
DEBT SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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)			
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	\$932,570
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)			
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$834,950	\$1,067,127	\$76,372	\$932,570
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)			
S-31 Subtotal	\$834,950	\$1,902,077	\$1,978,449	\$2,834,647
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	\$2,834,647

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*

Final 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	Final Approval
4001	\$1,613,692	\$1,717,497	\$1,593,907	\$1,536,684
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	Final 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
	\$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

Final 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 see additional details
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6201				
6210	\$8,500		\$864,709	
6211			\$20,000	\$20,000
6200			\$10,000	\$10,000
6200	\$131,900		\$140,500	\$86,500
				\$20,000
	\$140,400	\$0	\$1,035,209	\$136,500

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

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

Final 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 Resprdr 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	Final 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	\$15,000
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	\$120,400
7230	\$21,361	\$20,911	\$30,000	\$26,000
	\$875	\$692	\$10,000	\$5,000
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	\$511,664

Final 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	Final Approval
7502				
7503	\$15,347	\$13,547	\$18,743	\$17,330
7504				
7505	\$500	\$500	\$500	\$700
7505	\$9,270	\$6,826	\$10,000	\$10,000
7511				
7512	\$2,397	\$2,728	\$3,000	\$3,500
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	\$69,530

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	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final 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	Final 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			
			\$834,950	\$834,950	\$1,978,449	\$2,834,647	
			\$2,451,408	\$2,451,408	\$3,178,551	\$4,034,749	
C-2 General Fund Reductions:		DOA Chart of Accounts	End of Year 2010	Beginning \$116,761	Beginning \$1,978,449	Final Approval \$2,834,647	
C-2.1 a. Unpaid bills at FYE			\$834,950	\$1,902,077	\$1,978,449	\$2,834,647	
C-2.2 b. Reserves			\$951,711	\$1,902,077	\$1,978,449	\$2,834,647	
C-2.4 Estimated Non-Restricted Funds Available			\$1,499,696	\$549,331	\$1,200,102	\$1,200,102	
SINKING & DEBT SERVICE FUNDS		DOA Chart of Accounts	1070				
C-3		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval	
C-3.1 Beginning Balance in Reserve Account (end of previous year)			\$0	\$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	\$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	\$0	
C-3.12 Balance to be retained		\$0	\$0	\$0	\$0	\$0	
RESERVES		DOA Chart of Accounts	1090				
C-4		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval	
C-4.1 Beginning Balance in Reserve Account (end of previous year)			\$834,950	\$1,902,077	\$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	\$932,570	\$932,570	
C-4.4 Date of Reserve Approval in Minutes:							
C-4.5 SUB-TOTAL		\$834,950	\$1,902,077	\$1,978,449	\$2,834,647	\$2,834,647	
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	\$0	
C-4.12 Balance to be retained		\$834,950	\$1,902,077	\$1,978,449	\$2,834,647	\$2,834,647	
BOND FUNDS		DOA Chart of Accounts	1060				
C-5		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval	
C-5.1 Beginning Balance in Reserve Account (end of previous year)			\$0	\$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	\$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	\$0	
C-5.9 TOTAL TO BE SPENT			\$0	\$0	\$0	\$0	