

## Final Budget

Teton Village Association ISD	
PO Box 866	Budget Hearing Information
Teton Village, WY 83025	<b>Location:</b> Teton Village District Office, Teton Village, WY
307-733-5898	<b>Date:</b> 7/17/2025
Teton County	<b>Time:</b> 11:00 AM
	<b>Budget Prepared by:</b> Meghan Quinn

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

Teton Village Association Improvement Service District strives to make Teton Village the #1 destination resort. In pursuit of this mission, the Fiscal Year 2026 proposed budget includes funding for programs and operations to enhance the visitor experience. TVAISD programs planned for the upcoming fiscal year include Fourth of July fireworks, Concerts on the Commons, Alive@Five presentations, and WinterFest holiday events and public art. Teton Village Association ISD is also responsible for efforts to reduce traffic impacts associated with Teton Village, including paid parking, frequent transit service and a centralized distribution center. Capital improvements in Teton Village are funded by the Teton Village Resort District and are reflected in their budget.

**S-B RESERVE DESCRIPTION**  
Teton Village Association ISD holds \$508,903.68 in a restricted reserve account for parking infrastructure. Additionally, TVA holds \$750,000 in emergency, \$1.95M in parking improvement reserves, and \$3.3M in capital reserves. The capital reserves are set aside for improvements to and construction of infrastructure associated with Village parking lots and structures, the Village maintenance facility, and the Village Commons.

Where are the minutes of your board meeting available for public review?

On our website: [tetonvillagewy.gov](http://tetonvillagewy.gov)

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

By email to our contacts and posted on our website at least 24 hours in advance of a special meeting and 48 hours in advance of a regular meeting.

Where are the public meetings held?

Teton Village District Office, 7020 N Rachel Way, Teton Village, WY

## FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$3,737,972	\$4,705,131	\$5,310,572	\$5,664,789
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$6,327,516	\$5,976,974	\$6,010,523	\$5,714,536
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	<b>Additional Funding Needed :</b> Projected Surplus:			\$699,951	\$49,747
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$2,962,206	\$2,984,786	\$2,776,943	\$2,737,256
S-8	<b>Tax levy (From the County Treasurer)</b>	\$0	\$0	\$0	\$0
S-9	<b>Government Support</b>	\$1,092,310	\$1,074,833	\$1,214,416	\$1,214,416
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>	\$525,895	\$170,250	\$269,165	\$420,350
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$4,580,411	\$4,229,869	\$4,260,523	\$4,372,021
FY 7/1/25-6/30/26					
Teton Village Association ISD					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$436,830	\$442,142	\$524,074	\$504,937
S-18	<b>Operations</b>	\$3,029,177	\$3,983,561	\$4,431,982	\$4,818,513
S-19	<b>Indirect Costs</b>	\$271,966	\$279,428	\$354,516	\$341,339
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$3,737,972	\$4,705,131	\$5,310,572	\$5,664,789
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$1,747,105	\$1,747,105	\$1,750,000	\$1,342,515
<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	\$6,485,784	\$6,485,784	\$6,485,784	\$6,508,904
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
<b>Total Reserves (a+b+c)</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	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
<b>Total to be added (a+b+c)</b>					
S-31	<b>Subtotal</b>	\$6,485,784	\$6,485,784	\$6,485,784	\$6,508,904
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$6,485,784	\$6,485,784	\$6,485,784	\$6,508,904

*End of Summary*

*David Yoder*

Date adopted by Special District \_\_\_\_\_

Budget Officer / District Official (if not same as "Submitted by")

**David Yoder**

**21/07/25**

**DISTRICT ADDRESS:** PO Box 866  
Teton Village, WY 83025

**PREPARED BY:** Meghan Quinn

**DISTRICT PHONE:** 307-733-5898

*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 Association ISD

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				
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  
 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	\$1,092,310	\$1,074,833	\$1,214,416	\$1,214,416
	\$1,092,310	\$1,074,833	\$1,214,416	\$1,214,416
4300				
4300	\$2,225,991	\$2,186,869	\$1,943,917	\$1,904,230
4503	\$736,215	\$797,917	\$833,026	\$833,026
	\$2,962,206	\$2,984,786	\$2,776,943	\$2,737,256
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$400,162	\$150,000	\$238,145	\$350,643
4500				
	\$125,733	\$20,250	\$31,020	\$69,707
	\$525,895	\$170,250	\$269,165	\$420,350
	\$4,580,411	\$4,229,869	\$4,260,523	\$4,372,021

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 Association ISD  
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 \_\_\_\_\_  
 E-1.6 \_\_\_\_\_  
 E-1.7 \_\_\_\_\_  
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6201				
6210				
6211				
6200				
6200				
	\$0	\$0	\$0	\$0

## 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 Meetings  
 E-3.5 Legal Notices  
 E-3.6 \_\_\_\_\_  
**E-4 Contractual Services**  
 E-4.1 Legal  
 E-4.2 Accounting/Auditing  
 E-4.3 Other (Specify)  
 E-4.4 District Engineer  
 E-4.5 Prof Services, Transportation & Long Range Planning  
 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 Telephone  
 E-5.7 \_\_\_\_\_  
 E-5.8 \_\_\_\_\_  
**E-6 TOTAL ADMINISTRATION**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7002	\$106,310	\$91,827	\$150,947	\$140,000
7003	\$75,384	\$65,113	\$107,035	\$100,000
7004	\$11,597	\$10,017	\$16,467	\$15,312
7005				
7005				
7011	\$2,771	\$4,350	\$6,350	\$6,350
7012				
7013	\$4,828	\$8,000	\$8,352	\$8,352
7013				
7021	\$72,453	\$60,000	\$62,640	\$62,640
7022	\$18,946	\$19,894	\$25,500	\$25,500
7023	\$2,037	\$8,900	\$8,900	\$8,900
7023	\$116,976	\$142,000	\$103,000	\$103,000
7031	\$8,180	\$8,250	\$8,621	\$8,621
7032	\$10,828	\$15,943	\$10,516	\$10,516
7033	\$1,385	\$2,175	\$3,175	\$3,175
7034	\$1,385	\$2,175	\$3,175	\$3,175
7035	\$3,750	\$3,498	\$9,396	\$9,396
7035				
	\$436,830	\$442,142	\$524,074	\$504,937

# Final Budget

Teton Village Association ISD

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 Maint. Telephone

E-7.5

E-7.6

**E-8 Travel**

E-8.1 Mileage

E-8.2 Other (Specify)

E-8.3 Maint. Travel & Training

E-8.4

E-8.5

**E-9 Operating supplies (List)**

E-9.1

E-9.2

E-9.3

E-9.4

E-9.5

**E-10 Program Services (List)**

E-10.1 Roads

E-10.2 Village Common Areas

E-10.3 Programs and Marketing

E-10.4 Stormwater Drainage System

E-10.5 see additional details

**E-11 Contractual Arrangements (List)**

E-11.1 Teton Village Parking Lots

E-11.2 Stilson Parking Lot

E-11.3 START Bus

E-11.4 Teton Village Shuttle

E-11.5 see additional details

**E-12 Other operations (Specify)**

E-12.1 Maintenance Yard Property Tax

E-12.2 Maintenance Yard Expenses

E-12.3 Property Tax

E-12.4

E-12.5

**E-13 TOTAL OPERATIONS**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7202	\$297,166	\$330,618	\$355,414	\$355,414
7203				
7204	\$0	\$0	\$3,720	\$3,720
7204				
7211				
7212	\$400	\$3,900	\$3,900	\$3,900
7212				
7220				
7220				
7220				
7220				
7230	29253	\$29,554	\$30,854	\$30,854
7230	\$290,044	\$340,635	\$343,706	\$347,577
7230	\$427,369	\$619,848	\$676,179	\$853,679
7230	\$9,127	\$0	\$0	
	\$242,173	\$297,421	\$301,252	\$301,252
7400	\$1,182,914	\$1,404,865	\$903,883	\$1,124,044
7400	\$256,629	\$453,195	\$461,425	\$446,425
7400	\$139,161	\$337,482	\$210,000	\$210,000
7400	\$94,727	\$99,750	\$100,530	\$100,530
	\$15,130	\$20,000	\$989,892	\$989,892
7450	\$13,838	\$14,945	\$15,602	\$15,602
7450	\$31,247	\$31,263	\$35,538	\$35,538
7450	\$0	\$85	\$86	\$85
7450				
	\$3,029,177	\$3,983,561	\$4,431,982	\$4,818,513

## Final Budget

## Teton Village Association ISD

FYE 6/30/2026

## INDIRECT COSTS BUDGET

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-14	<b>Insurance</b>					
E-14.1	Liability	7502	\$27,816	\$29,400	\$30,694	\$30,694
E-14.2	Buildings and vehicles	7503	\$19,170	\$19,250	\$20,097	\$20,097
E-14.3	Equipment	7504				
E-14.4	Other (Specify)					
E-14.5		7505				
E-14.6		7505				
E-14.7						
E-15	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes	7511	\$49,345	\$52,306	\$67,860	\$64,833
E-15.2	Workers Compensation	7512	\$14,298	\$15,156	\$19,959	\$19,068
E-15.3	Unemployment Taxes	7513	\$0	\$0	\$0	
E-15.4	Retirement	7514	\$101,489	\$97,521	\$135,719	\$129,665
E-15.5	Health Insurance	7515	\$52,554	\$57,810	\$71,851	\$68,646
E-15.6	Other (Specify)					
E-15.7	Employee Relations Benefits	7516	\$7,293	\$7,985	\$8,336	\$8,336
E-15.8		7516				
E-15.9						
E-17	<b>TOTAL INDIRECT COSTS</b>		\$271,966	\$279,428	\$354,516	\$341,339

## DEBT SERVICE BUDGET

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

# Final Budget

Teton Village Association ISD  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS											
C-1	End of Year Beginning Beginning										
	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed							
	1010	\$47,105	\$47,105	\$50,000							
	1040	\$1,700,000	\$1,700,000	\$1,700,000							
	1050	\$0	\$0	\$0							
	1020	\$0	\$0	\$0							
		\$6,485,784	\$6,485,784	\$6,485,784							
		\$8,232,889	\$8,232,889	\$8,235,784							
		\$8,235,784	\$7,851,419								
C-2 General Fund Reductions:											
C-2.1	a. Unpaid bills at FYE										
	b. Reserves										
	Total Deductions (a+b)										
	Estimated Non-Restricted Funds Available										
SINKING & DEBT SERVICE FUNDS											
C-3											
C-3.1	Beginning Balance in Reserve Account (end of previous year)										
	Date of Reserve Approval in Minutes:										
	Amount to be added to the reserve										
	Date of Reserve Approval in Minutes:										
	SUB-TOTAL										
	Identify the amount and project to be spent										
	a. _____										
	b. _____										
	c. _____										
	Date of Reserve Approval in Minutes:										
	TOTAL CAPITAL OUTLAY (a+b+c)										
	Balance to be retained										
RESERVES											
C-4											
C-4.1	Beginning Balance in Reserve Account (end of previous year)										
	Date of Reserve Approval in Minutes:										
	Amount to be added to the reserve										
	Date of Reserve Approval in Minutes:										
	SUB-TOTAL										
	Identify the amount and project to be spent										
	a. _____										
	b. _____										
	c. _____										
	Date of Reserve Approval in Minutes:										
	TOTAL OTHER RESERVE OUTLAY (a+b+c)										
	Balance to be retained										
BOND FUNDS											
C-5											
C-5.1	Beginning Balance in Reserve Account (end of previous year)										
	Date of Reserve Approval in Minutes:										
	Amount to be added to the reserve										
	Date of Reserve Approval in Minutes:										
	SUB-TOTAL										
	Identify the amount and project to be spent										
	Date of Reserve Approval in Minutes:										
	Balance to be retained										
	TOTAL TO BE SPENT										

# Teton Village Association ISD 7-21-25 Final Budget

Final Audit Report

2025-07-21

Created:	2025-07-21
By:	Katherine Balog (tva@tetonvillagewy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1vUrKUGUq5bQdyEz7rndjrbYXo-91sUo

## "Teton Village Association ISD 7-21-25 Final Budget" History

-  Document created by Katherine Balog (tva@tetonvillagewy.org)  
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-  Document emailed to David Yoder (davidyoder4@gmail.com) for signature  
2025-07-21 - 9:42:34 PM GMT
-  Email viewed by David Yoder (davidyoder4@gmail.com)  
2025-07-21 - 9:57:21 PM GMT
-  Document e-signed by David Yoder (davidyoder4@gmail.com)  
Signature Date: 2025-07-21 - 9:58:30 PM GMT - Time Source: server
-  Agreement completed.  
2025-07-21 - 9:58:30 PM GMT



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