

Final Budget

Teton County School District Recreation District															
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">1235 Gregory Lae, PO Box 568</td></tr> <tr><td style="padding: 2px;">Jackson, WY 83001</td></tr> <tr><td style="padding: 2px;">307-733-2704</td></tr> <tr><td style="padding: 2px;">Teton County</td></tr> </table> </div> <div style="width: 50%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center; padding: 2px;">Budget Hearing Information</td> </tr> <tr> <td style="width: 15%; padding: 2px;">Location:</td> <td style="padding: 2px;">TCSD #1 District Office</td> </tr> <tr> <td style="padding: 2px;">Date:</td> <td style="padding: 2px;">7/16/2025</td> </tr> <tr> <td style="padding: 2px;">Time:</td> <td style="padding: 2px;">6pm</td> </tr> <tr> <td colspan="2" style="padding: 2px;">Budget Prepared by: Kristen Mayo</td> </tr> </table> </div> </div>		1235 Gregory Lae, PO Box 568	Jackson, WY 83001	307-733-2704	Teton County	Budget Hearing Information		Location:	TCSD #1 District Office	Date:	7/16/2025	Time:	6pm	Budget Prepared by: Kristen Mayo	
1235 Gregory Lae, PO Box 568															
Jackson, WY 83001															
307-733-2704															
Teton County															
Budget Hearing Information															
Location:	TCSD #1 District Office														
Date:	7/16/2025														
Time:	6pm														
Budget Prepared by: Kristen Mayo															

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<p>The primary purpose of the Recreation District is to bridget the gap for funding recreation with the support of resources to maintain facilities and to develop future facilities and programs that provide recreational value for the students and the community.</p>		
S-B	RESERVE DESCRIPTION	
n/a		

S-C																																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">Names of Board Members</th> <th style="text-align: center;">Date of End of Term</th> </tr> <tr><td>Bill Scarlett</td><td>12/31/25</td></tr> <tr><td>Kate Mead</td><td>12/31/25</td></tr> <tr><td>Betsy Carlin</td><td>12/31/25</td></tr> <tr><td>Keith Gingery</td><td>12/31/25</td></tr> <tr><td>Stephan Abrams</td><td>12/31/25</td></tr> <tr><td>Reade Doman</td><td>12/31/25</td></tr> <tr><td>Jerry Bosch</td><td>12/31/25</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	Names of Board Members	Date of End of Term	Bill Scarlett	12/31/25	Kate Mead	12/31/25	Betsy Carlin	12/31/25	Keith Gingery	12/31/25	Stephan Abrams	12/31/25	Reade Doman	12/31/25	Jerry Bosch	12/31/25									<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; padding: 2px;">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="width: 30%; padding: 2px; text-align: center;">Yes</td> </tr> <tr> <td colspan="2" style="padding: 2px;"> If Yes, enter </td> </tr> <tr> <td style="padding: 2px;">Address of office:</td> <td style="padding: 2px;">1235 Gregory Lane</td> </tr> <tr> <td style="padding: 2px;">City, State, Zip:</td> <td style="padding: 2px;">Jackson, WY 83001</td> </tr> <tr> <td style="padding: 2px;">Phone Number:</td> <td style="padding: 2px;">307-733-2704</td> </tr> <tr> <td style="padding: 2px;">Hours Open:</td> <td style="padding: 2px;">8-5 M-F</td> </tr> <tr> <td colspan="2" style="height: 30px;"></td> </tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	Yes	If Yes, enter		Address of office:	1235 Gregory Lane	City, State, Zip:	Jackson, WY 83001	Phone Number:	307-733-2704	Hours Open:	8-5 M-F		
Names of Board Members	Date of End of Term																																						
Bill Scarlett	12/31/25																																						
Kate Mead	12/31/25																																						
Betsy Carlin	12/31/25																																						
Keith Gingery	12/31/25																																						
Stephan Abrams	12/31/25																																						
Reade Doman	12/31/25																																						
Jerry Bosch	12/31/25																																						
Does the district have regular office hours exceeding 20 hours per week?	Yes																																						
If Yes, enter																																							
Address of office:	1235 Gregory Lane																																						
City, State, Zip:	Jackson, WY 83001																																						
Phone Number:	307-733-2704																																						
Hours Open:	8-5 M-F																																						

Where are the minutes of your board meeting available for public review?	
https://simbli.eboardsolutions.com/Index.aspx?S=36031891	
How and where are the notices of meeting posted for the public?	
https://simbli.eboardsolutions.com/Index.aspx?S=36031891	
Where are the public meetings held?	
1235 Gregory Lane, Jackson, WY 83001	

FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$3,708,071	\$3,743,019	\$0	\$4,084,227
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$5,054,179	\$5,271,614	\$0	\$5,137,589
S-5	Amount requested from County Commissioners	\$3,719,868	\$4,090,892	\$0	\$3,878,285
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:				\$1,053,362

REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$3,719,868	\$4,090,892	\$0	\$3,878,285
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	\$273,589	\$120,000	\$0	\$120,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$3,993,457	\$4,210,892	\$0	\$3,998,285
------	---------------	-------------	-------------	-----	-------------

FY 7/1/25-6/30/26

Teton County School District Recreation District

EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$3,708,071	\$3,743,019	\$0	\$4,084,227
S-18	Operations	\$0	\$0	\$0	\$0
S-19	Indirect Costs	\$0	\$0	\$0	\$0
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$3,708,071	\$3,743,019	\$0	\$4,084,227

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	\$1,060,722	\$1,060,722	\$0	\$1,139,304

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	\$0
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
S-27	Amount to be added	\$0	\$0	\$0	\$0
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
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$0	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	\$0

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 1235 Gregory Lae, PO Box 568
Jackson, WY 83001

PREPARED BY: Kristen Mayo

DISTRICT PHONE: 307-733-2704

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/25/25 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Teton County School District Recreation District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

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	\$3,719,868	\$4,090,892		\$3,878,285
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

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0

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

4300				
4300				
4503				
	\$0	\$0	\$0	\$0

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

4201				
4201				
4211				
	\$0	\$0	\$0	\$0

R-5 Miscellaneous Revenue

R-5.1 Interest

R-5.2 Other: Specify

R-5.3 Other: Additional

R-5.4 Total Miscellaneous

R-5.5 Total Forecasted Revenue

4501	\$24,811	\$20,000		\$20,000
4500	\$248,778	\$100,000		\$100,000
	\$273,589	\$120,000	\$0	\$120,000
	\$273,589	\$120,000	\$0	\$120,000

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 County School District Recreation District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

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 _____
- 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 _____
- 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				
7003				
7004				
7005				
7005				
7011				
7012				
7013				
7013				
7021	\$1,003	\$1,000		\$1,000
7022				
7023				
7023				
7031	\$6,357	\$5,000		\$5,000
7032				
7033				
7034				
7035	\$3,700,711	\$3,737,019		\$4,078,227
7035				
	\$3,708,071	\$3,743,019	\$0	\$4,084,227

Final Budget

Teton County School District Recreation 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

E-9.2

E-9.3

E-9.4

E-9.5

E-10 Program Services (List)

E-10.1

E-10.2

E-10.3

E-10.4

E-10.5

E-11 Contractual Arrangements (List)

E-11.1

E-11.2

E-11.3

E-11.4

E-11.5

E-12 Other operations (Specify)

E-12.1

E-12.2

E-12.3

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				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230				
7230				
7230				
7230				
7400				
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$0	\$0	\$0	\$0

Final Budget

Teton County School District Recreation District

FYE 6/30/2026

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5	7505				
E-14.6	7505				
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7	7516				
E-15.8	7516				
E-15.9					
E-17 TOTAL INDIRECT COSTS		\$0	\$0	\$0	\$0

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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	\$0

Final Budget

Teton County School District Recreation District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts			
C-1.1	General Fund Checking	1010	\$1,060,722	\$1,060,722	\$1,139,304
C-1.2	Savings and Investments	1040		\$0	
C-1.3	General Fund CD Balance	1050		\$0	
C-1.4	All Other Funds	1020		\$0	
C-1.5	Reserves (From Below)		\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand		\$1,060,722	\$1,060,722	\$0
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	Total Deductions (a+b)		\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available		\$1,060,722	\$1,060,722	\$0

		DOA Chart of Accounts				
		1070				
C-3			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	
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

		1090				
C-4			2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
C-4.2	Date of Reserve Approval in Minutes:					
C-4.3	Amount to be added to the reserve					
C-4.4	Date of Reserve Approval in Minutes:					
C-4.5	SUB-TOTAL		\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0

		1060				
C-5			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	
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