

Final Budget

Teton County School District Recreation District																											
1235 Gregory Lae, PO Box 568 Jackson, WY 83001 307-733-2704	<div style="text-align: right; margin-bottom: 5px;">Budget Hearing Information</div> Location: TCSD #1 District Office Date: 7/16/2025 Time: 6pm																										
Teton County	Budget Prepared by: Kristen Mayo																										
S-A BUDGET MESSAGE W.S. 16-12-403 (c) The primary purpose of the Recreation District is to bridge 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.																											
S-B RESERVE DESCRIPTION n/a																											
S-C <table border="1" style="width: 50%; border-collapse: collapse; float: left;"> <thead> <tr> <th style="width: 50%;">Names of Board Members</th> <th style="width: 50%;">Date of End of Term</th> </tr> </thead> <tbody> <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> </tbody> </table> <div style="margin-left: 20px; margin-top: 10px;"> 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 </div> <div style="margin-left: 20px; margin-top: 10px; border: 1px solid black; height: 40px; width: 100%;"></div>		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										
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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	<i>Amount requested from County Commissioners</i>	\$3,719,868	\$4,090,892	\$0	\$3,878,285
S-6	Additional Funding Needed : Projected Surplus:			\$0	\$0
					\$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				
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				
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

Final Budget

Teton County School District Recreation 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	\$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
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: Additional _____
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				
4300				
4503				
	\$0	\$0	\$0	\$0
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
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
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 _____
 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				
7230				
7400				
7450				
	\$0	\$0	\$0	\$0

Final Budget

Teton County School District Recreation 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 _____
 E-14.6 _____
 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				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				

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 County School District Recreation District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year		Beginning	Beginning	
		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year					
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	\$0
C-1.6	Total Estimated Cash and Investments on Hand		\$1,060,722	\$1,060,722	\$0	\$1,139,304

C-2 General Fund Reductions:

C-2.1	a. Unpaid bills at FYE			
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
				\$1,139,304

		DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070	

C-3	Beginning Balance in Reserve Account (end of previous year)	2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-3.1			\$0	\$0	
C-3.2	<i>Date of Reserve Approval in Minutes:</i>				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i>				
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	<i>Date of Reserve Approval in Minutes:</i>				
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	Beginning Balance in Reserve Account (end of previous year)	2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-4.1			\$0	\$0	
C-4.2	<i>Date of Reserve Approval in Minutes:</i>				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i>				
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	<i>Date of Reserve Approval in Minutes:</i>				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained		\$0	\$0	\$0

BOND FUNDS	1060	
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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	<i>Date of Reserve Approval in Minutes:</i>				
C-5.3	Amount to be added to the reserve				
C-5.4	<i>Date of Reserve Approval in Minutes:</i>				
C-5.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i>				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0