

Proposed Budget

Teton County School District Recreation District	
1235 Gregory Lane, PO Box 568 Jackson, WY 83001 307-733-2704	Budget Hearing Information Location: TCSD #1 District Office Date: 5/22/2023 Time: 9:00am
Teton County	Budget Prepared by: Kristen Mayo

S-A	BUDGET MESSAGE
<p>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.</p>	
W.S. 16-12-403 (c)	
S-B	RESERVE DESCRIPTION
n/a	

S-C	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; padding: 2px;">Names of Board Members</th> <th style="width: 50%; padding: 2px;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td>Bill Scarlett</td><td>12/31/23</td></tr> <tr><td>Kate Mead</td><td>12/31/23</td></tr> <tr><td>Betsy Carlin</td><td>12/31/23</td></tr> <tr><td>Thomas Smits</td><td>12/31/23</td></tr> <tr><td>Bill Watkins</td><td>12/31/24</td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Names of Board Members	Date of End of Term	Bill Scarlett	12/31/23	Kate Mead	12/31/23	Betsy Carlin	12/31/23	Thomas Smits	12/31/23	Bill Watkins	12/31/24																	<p>Does the district have regular office hours exceeding 20 hours per week?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">If Yes, enter</td> <td style="width: 20%; padding: 2px; text-align: center;">Yes</td> </tr> <tr> <td>Address of office:</td> <td>1235 Gregory Lane</td> </tr> <tr> <td>City, State, Zip:</td> <td>Jackson, WY 83001</td> </tr> <tr> <td>Phone Number:</td> <td>307-733-2704</td> </tr> <tr> <td>Hours Open:</td> <td>8-5 M-F</td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	If Yes, enter	Yes	Address of office:	1235 Gregory Lane	City, State, Zip:	Jackson, WY 83001	Phone Number:	307-733-2704	Hours Open:	8-5 M-F		
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Where are the minutes of your board meeting available for public review?
 go.boarddocs.com/wy/teton1/Board.nsf/Public

How and where are the notices of meeting posted for the public?
 go.boarddocs.com/wy/teton1/Board.nsf/Public

Where are the public meetings held?
 1235 Gregory Lane, Jackson, WY 83001

PROPOSED BUDGET SUMMARY

OVERVIEW	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$1,823,633	\$3,143,461	\$3,105,408	\$3,105,408
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	\$2,624,415	\$3,418,284	\$4,076,832	\$4,076,832
S-5 <i>Amount requested from County Commissioners</i>	\$1,988,799	\$2,917,949	\$3,600,000	\$3,600,000
S-6 Additional Funding Needed : Projected Surplus:			\$971,425	\$971,425
REVENUE SUMMARY	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7 Operating Revenues	\$0	\$0	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$1,988,799	\$2,917,949	\$3,600,000	\$3,600,000
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	\$248,281	\$113,000	\$120,000	\$120,000
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$2,237,080	\$3,030,949	\$3,720,000	\$3,720,000
FY 7/1/23-6/30/24				Teton County School District Recreation District
EXPENDITURE SUMMARY	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-15 Capital Outlay	\$0	\$0	\$0	\$0
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$1,823,633	\$3,143,461	\$3,105,408	\$3,105,408
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	\$1,823,633	\$3,143,461	\$3,105,408	\$3,105,408
DEBT SUMMARY	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22 TOTAL GENERAL FUNDS	\$387,335	\$387,335	\$356,832	\$356,832
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)			
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)			
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

Date adopted by Special District _____

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

DISTRICT ADDRESS: 1235 Gregory Lane, 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.

5/4/22 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Teton County School District Recreation District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
4001	\$1,988,799	\$2,917,949	\$3,600,000	\$3,600,000
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 Returned Funds
 R-5.3 Other: Additional
 R-5.4 **Total Miscellaneous**
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300				
4300				
4503				
	\$0	\$0	\$0	\$0
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$1,461	\$13,000	\$20,000	\$20,000
4500	\$246,821	\$100,000	\$100,000	\$100,000
	\$248,281	\$113,000	\$120,000	\$120,000
	\$248,281	\$113,000	\$120,000	\$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

Proposed Budget

Teton County School District Recreation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2024

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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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 Recreation Grants to Organizations
 E-5.7 _____
 E-5.8 _____
 E-6 **TOTAL ADMINISTRATION**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
	\$0	\$0	\$0	\$0
7011				
7012				
7013				
7013				
	\$0	\$0	\$0	\$0
7021	\$782	\$1,000	\$1,000	\$1,000
7022	\$417	\$4,101	\$4,304	\$4,304
7023				
7023				
	\$0	\$0	\$0	\$0
7031				
7032				
7033				
7034				
7035	\$1,822,434	\$3,138,360	\$3,100,104	\$3,100,104
7035				
	\$0	\$0	\$0	\$0
	\$1,823,633	\$3,143,461	\$3,105,408	\$3,105,408

Proposed Budget

Teton County School District Recreation District

FYE 6/30/2024

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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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

Proposed Budget

Teton County School District Recreation District

FYE 6/30/2024

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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Proposed Budget

Teton County School District Recreation District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning		
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-1.1	General Fund Checking	1010	\$387,335	\$387,335	\$356,832	\$356,832
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		\$387,335	\$387,335	\$356,832	\$356,832

C-2 General Fund Reductions:		2010	2011	2012	2013
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$0	\$0	\$0	\$0
C-2.3	Total Deductions (a+b)	\$0	\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available	\$387,335	\$387,335	\$356,832	\$356,832

DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070

C-3	C-3.1 Beginning Balance in Reserve Account (end of previous year) C-3.2 Date of Reserve Approval in Minutes:	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
		\$0	\$0	\$0	
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**

C-4	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-4.1 Beginning Balance in Reserve Account (end of previous year)		\$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	\$0

BOND FUNDS 1060

C-5		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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