

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: 7/16/2025 Time: 6pm
Teton County	Budget Prepared by: Kristen Mayo

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

Names of Board Members <table border="1" style="width: 100%; border-collapse: collapse;"> <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 Dorman</td><td>12/31/25</td></tr> <tr><td>Jerry Bosch</td><td>12/31/25</td></tr> <tr><td> </td><td> </td></tr> </table>		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 Dorman	12/31/25	Jerry Bosch	12/31/25											Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> 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 <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
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 Dorman	12/31/25																									
Jerry Bosch	12/31/25																									

Where are the minutes of your board meeting available for public review?
<https://tcsd.community.highbond.com/Portal/>

How and where are the notices of meeting posted for the public?
<https://tcsd.community.highbond.com/Portal/>

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

PROPOSED BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$3,708,071	\$3,743,019	\$4,084,227	\$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	\$5,137,589	\$5,137,589
S-5	<i>Amount requested from County Commissioners</i>	\$3,719,868	\$4,090,892	\$3,878,285	\$3,878,285
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$1,053,362	\$1,053,362
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$3,719,868	\$4,090,892	\$3,878,285	\$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	\$120,000	\$120,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$3,993,457	\$4,210,892	\$3,998,285	\$3,998,285
FY 7/1/25-6/30/26					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 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	\$3,708,071	\$3,743,019	\$4,084,227	\$4,084,227
S-18	Operations	\$0	\$0	\$0	\$0
S-19	Indirect Costs	\$0	\$0	\$0	\$0
S-20	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$3,708,071	\$3,743,019	\$4,084,227	\$4,084,227
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$1,060,722	\$1,060,722	\$1,139,304	\$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

Date adopted by Special District _____

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

PREPARED BY: Kristen Mayo

DISTRICT PHONE: 307-733-2704

Proposed 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	Pending Approval
4001	\$3,719,868	\$4,090,892	\$3,878,285	\$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	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	\$24,811	\$20,000	\$20,000	\$20,000
4500	\$248,778	\$100,000	\$100,000	\$100,000
	\$273,589	\$120,000	\$120,000	\$120,000
	\$273,589	\$120,000	\$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 6/30/2026

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	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 _____
 E-5.7 _____
 E-5.8 _____
 E-6 **TOTAL ADMINISTRATION**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
	\$0	\$0	\$0	\$0
7011				
7012				
7013				
7013				
	\$0	\$0	\$0	\$0
7021	\$1,003	\$1,000	\$1,000	\$1,000
7022				
7023				
7023				
	\$0	\$0	\$0	\$0
7031	\$6,357	\$5,000	\$5,000	\$5,000
7032				
7033				
7034				
7035	\$3,700,711	\$3,737,019	\$4,078,227	\$4,078,227
7035				
	\$0	\$0	\$0	\$0
	\$3,708,071	\$3,743,019	\$4,084,227	\$4,084,227

Proposed 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	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 6/30/2026

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	_____

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7502				
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				

E-17 **TOTAL INDIRECT COSTS**

\$0	\$0	\$0	\$0
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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	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Proposed Budget

Teton County School District Recreation District
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS

	DOA Chart of Accounts	<i>End of Year</i>	<i>Beginning</i>	<i>Beginning</i>	
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	\$1,060,722	\$1,060,722	\$1,139,304	\$1,139,304
C-1.2	Savings and Investments		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$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	\$1,139,304	\$1,139,304

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	\$1,139,304	\$1,139,304

SINKING & DEBT SERVICE FUNDS

SINKING & DEBT SERVICE FUNDS	1070			
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	DOA Chart of Accounts	<i>2023-2024</i>	<i>2024-2025</i>	<i>2025-2026</i>	<i>Pending Approval</i>
		Actual	Estimated	Proposed	
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$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

RESERVES	1090			
C-4		<i>2023-2024</i>	<i>2024-2025</i>	<i>2025-2026</i>
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
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
C-4.12	Balance to be retained	\$0	\$0	\$0

BOND FUNDS

BOND FUNDS	1060			
C-5		<i>2023-2024</i>	<i>2024-2025</i>	<i>2025-2026</i>
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
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
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0