

## Proposed Budget

| Teton Village Improvement & Service District |  |
|--|--|
| Budget Hearing Information                   |  |
| 7020 Rachel Way   PO Box 56                  | <b>Location:</b> 7020 Rachel Way Teton Village, WY 83025 |
| Teton Village, WY 83025                      | <b>Date:</b> 7/14/2022                                   |
| 307-733-5457                                 | <b>Time:</b> 6pm   |
| Teton County                                 | <b>Budget Prepared by:</b> Mary Kay Werner               |

**S-A BUDGET MESSAGE** W.S. 16-4-104(d)

FY21-22 Budget for Teton Village Improvement & Service District (TVISD) was prepared to ensure the same level or better services property owners are accustomed to in the residential areas of Teton Village and Granite Ridge. Annual services include snow removal, road repairs/maintenance, weed control and signage. The FY22-23 includes a large patching and chip seal project that was anticipated and will be funded with reserves collected over past years.

**S-B RESERVE DESCRIPTION**

The current reserve policy requires a prudent level of financial resources to maintain public safety and to provide financial flexibility. The policy includes the allocation of \$100,000 of cash / cash equivalents be designated and maintained for emergency reserves. The depreciation reserve is adjusted annually per the schedule for road resurfacing to avoid any special assessments.

**S-C**

| Names of Board Members      | Date of End of Term | Does the district have regular office hours exceeding 20 hours per week?   |
|-----------------------------|---------------------|--|
| Tim Carney - Chair          | 11/8/22             | <input checked="" type="checkbox"/> <b>Yes</b>   |
| Mary Kay Werner - Treasurer | 11/4/22             | <b>If Yes, enter</b><br>Address of office: 7020 Rachel Way<br>City, State, Zip: Teton Village WY 83025<br>Phone Number: 307-733-5457<br>Hours Open: Mon to Fri 8am - 3pm Friday by appointment |
| Shawn Reichel (Daus)        | 11/5/24             |  |
|                             |                     |  |
|                             |                     |  |
|                             |                     |  |
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|                             |                     |  |
|                             |                     |  |
|                             |                     |  |
|                             |                     |  |

Where are the minutes of your board meeting available for public review?  
 7020 Rachel Way Teton Village, WY 83025

How and where are the notices of meeting posted for the public?  
 Some are published in the Jackson Hole News & Guide, and regular meeting notice & agenda is available on our website <https://tetonvillagewy.org>

Where are the public meetings held?  
 Typically at 7020 Rachel Way Teton Village, WY 83025 & Via GoToMeeting

## PROPOSED BUDGET SUMMARY

| OVERVIEW |  | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|----------|--|---------------------|------------------------|-----------------------|---------------------|
| S-1      | Total Budgeted Expenditures                          | \$188,524           | \$167,405              | \$947,200             | \$947,200           |
| S-2      | Total Principal to Pay on Debt                       | \$0                 | \$0                    | \$0                   | \$0                 |
| S-3      | Total Change to Restricted Funds                     | \$224,194           | \$371,777              | -\$9,018              | -\$9,018            |
| S-4      | Total General Fund and Forecasted Revenues Available | \$2,807,604         | \$2,743,449            | \$1,571,631           | \$1,571,631         |
| S-5      | Amount requested from County Commissioners           | \$437,689           | \$371,802              | \$701,199             | \$701,199           |
| S-6      | Additional Funding Needed :                          |                     |                        | \$0                   | \$0                 |

| REVENUE SUMMARY |  | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|-----------------|--|---------------------|------------------------|-----------------------|---------------------|
| S-7             | Operating Revenues                         | \$0                 | \$0                    | \$0                   | \$0                 |
| S-8             | Tax levy (From the County Treasurer)       | \$437,689           | \$371,802              | \$701,199             | \$701,199           |
| 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                              | \$29,282            | \$31,014               | \$185,733             | \$185,733           |
| S-13            | Other Forecasted Revenue                   | \$0                 | \$0                    | \$0                   | \$0                 |

|      |               |           |           |           |           |
|------|---------------|-----------|-----------|-----------|-----------|
| S-14 | Total Revenue | \$466,971 | \$402,816 | \$886,932 | \$886,932 |
|------|---------------|-----------|-----------|-----------|-----------|

FY 7/1/22-6/30/23 Teton Village Improvement & Service District

| EXPENDITURE SUMMARY |                               | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-15                | Capital Outlay                | \$0                 | \$0                    | \$175,050             | \$175,050           |
| S-16                | Interest and Fees On Debt     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-17                | Administration                | \$23,353            | \$15,821               | \$38,550              | \$38,550            |
| S-18                | Operations                    | \$163,593           | \$150,379              | \$238,300             | \$238,300           |
| S-19                | Indirect Costs                | \$1,578             | \$1,205                | \$1,600               | \$1,600             |
| S-20R               | Expenditures paid by Reserves | \$0                 | \$0                    | \$493,700             | \$493,700           |
| S-20                | Total Expenditures            | \$188,524           | \$167,405              | \$947,200             | \$947,200           |

| DEBT SUMMARY |                        | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|--------------|------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21         | Principal Paid on Debt | \$0                 | \$0                    | \$0                   | \$0                 |

| CASH AND INVESTMENTS |                     | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|----------------------|---------------------|---------------------|------------------------|-----------------------|---------------------|
| S-22                 | TOTAL GENERAL FUNDS | \$2,340,633         | \$2,340,633            | \$684,699             | \$684,699           |

**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                           | \$581,674 | \$805,868   | \$1,177,645 | \$1,177,645 |
| S-26 | c. Bond Funds                         | \$0       | \$0         | \$0         | \$0         |
|      | <b>Total Reserves (a+b+c)</b>         | \$581,674 | \$805,868   | \$1,177,645 | \$1,177,645 |
| S-27 | Amount to be added                    |           |             |             |             |
| S-28 | a. Sinking and Debt Service Funds     | \$0       | \$0         | \$0         | \$0         |
| S-29 | b. Reserves                           | \$224,194 | \$371,777   | \$484,682   | \$484,682   |
| S-30 | c. Bond Funds                         | \$0       | \$0         | \$0         | \$0         |
|      | <b>Total to be added (a+b+c)</b>      | \$224,194 | \$371,777   | \$484,682   | \$484,682   |
| S-31 | Subtotal                              | \$805,868 | \$1,177,645 | \$1,662,327 | \$1,662,327 |
| S-32 | Less Total to be spent                | \$0       | \$0         | \$493,700   | \$493,700   |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR  | \$805,868 | \$1,177,645 | \$1,168,627 | \$1,168,627 |

End of Summary

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

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

DISTRICT ADDRESS: 7020 Rachel Way | PO Box 56  
Teton Village, WY 83025

PREPARED BY: Mary Kay Werner

DISTRICT PHONE: 307-733-5457

# Proposed Budget

Teton Village Improvement & Service District

FYE 6/30/2023

**NAME OF DISTRICT/BOARD**

|                                       |
|---------------------------------------|
| <b>PROPERTY TAXES AND ASSESSMENTS</b> |
|---------------------------------------|

|  | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--|-----------------------|------------------|---------------------|--------------------|------------------|
| <b>R-1 Property Taxes and Assessments Received</b> |                       |                  |                     |                    |                  |
| R-1.1 <b>Tax Levy (From the County Treasurer)</b>  | 4001                  | \$437,689        | \$371,802           | \$701,199          | \$701,199        |
| R-1.2 Other County Support (see note on the right) | 4005                  |                  |                     |                    |                  |

|                           |
|---------------------------|
| <b>FORECASTED REVENUE</b> |
|---------------------------|

|   | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|---|-----------------------|------------------|---------------------|--------------------|------------------|
| <b>R-2 Revenues from Other Governments</b>              |                       |                  |                     |                    |                  |
| R-2.1 State Aid   | 4211                  |                  |                     |                    |                  |
| R-2.2 Additional County Aid (non-treasurer)             | 4237                  |                  |                     |                    |                  |
| R-2.3 City (or Town) Aid                                | 4237                  |                  |                     |                    |                  |
| R-2.4 Other (Specify)                                   | 4237                  |                  |                     |                    |                  |
| R-2.5 <b>Total Government Support</b>                   |                       | \$0              | \$0                 | \$0                | \$0              |
| <b>R-3 Operating Revenues</b>                           |                       |                  |                     |                    |                  |
| R-3.1 Customer Charges                                  | 4300                  |                  |                     |                    |                  |
| R-3.2 Sales of Goods or Services                        | 4300                  |                  |                     |                    |                  |
| R-3.3 Other Assessments                                 | 4503                  |                  |                     |                    |                  |
| R-3.4 <b>Total Operating Revenues</b>                   |                       | \$0              | \$0                 | \$0                | \$0              |
| <b>R-4 Grants</b>                                       |                       |                  |                     |                    |                  |
| R-4.1 Direct Federal Grants                             | 4201                  |                  |                     |                    |                  |
| R-4.2 Federal Grants thru State Agencies                | 4201                  |                  |                     |                    |                  |
| R-4.3 Grants from State Agencies                        | 4211                  |                  |                     |                    |                  |
| R-4.4 <b>Total Grants</b>                               |                       | \$0              | \$0                 | \$0                | \$0              |
| <b>R-5 Miscellaneous Revenue</b>                        |                       |                  |                     |                    |                  |
| R-5.1 Interest  | 4501                  | \$4,193          | \$1,807             | \$2,000            | \$2,000          |
| R-5.2 Other: Specify _____                              | 4500                  |                  |                     |                    |                  |
| R-5.3 Other: See Additior <u>See Additional Details</u> |                       | \$25,088         | \$29,207            | \$183,733          | \$183,733        |
| R-5.4 <b>Total Miscellaneous</b>                        |                       | \$29,282         | \$31,014            | \$185,733          | \$185,733        |
| R-5.5 <b>Total Forecasted Revenue</b>                   |                       | \$29,282         | \$31,014            | \$185,733          | \$185,733        |
| <b>R-6 Other Forecasted Revenue</b>                     |                       |                  |                     |                    |                  |
| R-6.1 a. Other past due as estimated by Co. Treas.      | 4004                  |                  |                     |                    |                  |
| R-6.2 b. Other forecasted revenue (specify): _____      |                       |                  |                     |                    |                  |
| R-6.3 _____   | 4500                  |                  |                     |                    |                  |
| R-6.4 _____   | 4500                  |                  |                     |                    |                  |
| R-6.5 _____   |                       |                  |                     |                    |                  |
| R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>       |                       | \$0              | \$0                 | \$0                | \$0              |

# Proposed Budget

Teton Village Improvement & Service District

FYE 6/30/2023

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

|            | DOA Chart of Accounts       | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|------------|-----------------------------|------------------|---------------------|--------------------|------------------|
| <b>E-1</b> | <b>Capital Outlay</b>       |                  |                     |                    |                  |
| E-1.1      | Real Property               | 6201             |                     |                    |                  |
| E-1.2      | Vehicles                    | 6210             |                     |                    |                  |
| E-1.3      | Office Equipment            | 6211             |                     |                    |                  |
| E-1.4      | Other (Specify)             |                  |                     |                    |                  |
| E-1.5      | Paving/Chipseal             | 6200             |                     | \$157,050          | \$157,050        |
| E-1.6      |                             | 6200             |                     |                    |                  |
| E-1.7      | see additional details      |                  |                     | \$18,000           | \$18,000         |
| E-1.8      | <b>TOTAL CAPITAL OUTLAY</b> |                  | \$0                 | \$175,050          | \$175,050        |

## ADMINISTRATION BUDGET

|            | DOA Chart of Accounts                | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|------------|--------------------------------------|------------------|---------------------|--------------------|------------------|
| <b>E-2</b> | <b>Personnel Services</b>            |                  |                     |                    |                  |
| E-2.1      | Administrator                        | 7002             | \$4,156             | \$2,171            | \$8,000          |
| E-2.2      | Secretary                            | 7003             |                     |                    | \$8,000          |
| E-2.3      | Clerical                             | 7004             |                     |                    |                  |
| E-2.4      | Other (Specify)                      |                  |                     |                    |                  |
| E-2.5      |                                      | 7005             |                     |                    |                  |
| E-2.6      |                                      | 7005             |                     |                    |                  |
| E-2.7      |                                      |                  |                     |                    |                  |
| <b>E-3</b> | <b>Board Expenses</b>                |                  |                     |                    |                  |
| E-3.1      | Travel                               | 7011             |                     |                    |                  |
| E-3.2      | Mileage                              | 7012             |                     |                    |                  |
| E-3.3      | Other (Specify)                      |                  |                     |                    |                  |
| E-3.4      |                                      | 7013             |                     |                    |                  |
| E-3.5      |                                      | 7013             |                     |                    |                  |
| E-3.6      |                                      |                  |                     |                    |                  |
| <b>E-4</b> | <b>Contractual Services</b>          |                  |                     |                    |                  |
| E-4.1      | Legal                                | 7021             | \$1,455             | \$1,500            | \$6,000          |
| E-4.2      | Accounting/Auditing                  | 7022             | \$3,140             | \$3,285            | \$3,500          |
| E-4.3      | Other (Specify)                      |                  |                     |                    |                  |
| E-4.4      | Engineering Fees                     | 7023             | \$8,135             | \$303              | \$10,000         |
| E-4.5      |                                      | 7023             |                     |                    |                  |
| E-4.6      |                                      |                  |                     |                    |                  |
| <b>E-5</b> | <b>Other Administrative Expenses</b> |                  |                     |                    |                  |
| E-5.1      | Office Supplies                      | 7031             | \$180               | \$150              | \$1,600          |
| E-5.2      | Office equipment, rent & repair      | 7032             | \$0                 | \$0                | \$2,000          |
| E-5.3      | Education                            | 7033             |                     |                    |                  |
| E-5.4      | Registrations                        | 7034             |                     |                    |                  |
| E-5.5      | Other (Specify)                      |                  |                     |                    |                  |
| E-5.6      | Postage & Freight                    | 7035             | \$180               | \$239              | \$500            |
| E-5.7      | Rent Expense                         | 7035             | \$3,000             | \$2,500            | \$3,000          |
| E-5.8      | see additional details               |                  | \$3,107             | \$5,673            | \$3,950          |
| E-6        | <b>TOTAL ADMINISTRATION</b>          |                  | \$23,353            | \$15,821           | \$38,550         |

# Proposed Budget

Teton Village Improvement & Service District

FYE 6/30/2023

## OPERATIONS BUDGET

|             | DOA Chart of Accounts                  | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------|--|------------------|---------------------|--------------------|------------------|
| <b>E-7</b>  | <b>Personnel Services</b>              |                  |                     |                    |                  |
| E-7.1       | Wages--Operations                      | 7202             |                     |                    |                  |
| E-7.2       | Service Contracts                      | 7203             |                     |                    |                  |
| E-7.3       | Other (Specify)                        |                  |                     |                    |                  |
| E-7.4       | Hourly/Temp Services                   | 7204             | \$3,488             | \$0                |                  |
| E-7.5       | Director Of Public Works               | 7204             | \$19,849            | \$25,823           | \$34,000         |
| E-7.6       |  |                  |                     |                    |                  |
| <b>E-8</b>  | <b>Travel</b>                          |                  |                     |                    |                  |
| E-8.1       | Mileage                                | 7211             |                     |                    |                  |
| E-8.2       | Other (Specify)                        |                  |                     |                    |                  |
| E-8.3       |  | 7212             |                     |                    |                  |
| E-8.4       |  | 7212             |                     |                    |                  |
| E-8.5       |  |                  |                     |                    |                  |
| <b>E-9</b>  | <b>Operating supplies (List)</b>       |                  |                     |                    |                  |
| E-9.1       | Signs-Road,Parks                       | 7220             | \$3,459             | \$3,205            | \$10,000         |
| E-9.2       | Gas & Vehicle                          | 7220             | \$1,800             | \$1,536            | \$1,800          |
| E-9.3       |  | 7220             |                     |                    |                  |
| E-9.4       |  | 7220             |                     |                    |                  |
| E-9.5       |  |                  |                     |                    |                  |
| <b>E-10</b> | <b>Program Services (List)</b>         |                  |                     |                    |                  |
| E-10.1      | Road Repair/Maintenance                | 7230             | \$10,682            | \$0                | \$10,000         |
| E-10.2      | Weed Control                           | 7230             | \$830               | \$800              | \$2,000          |
| E-10.3      | Landscaping                            | 7230             | \$3,266             | \$3,336            | \$8,000          |
| E-10.4      | Maintain Culverts/Drainage             | 7230             | \$6,419             | \$0                | \$10,000         |
| E-10.5      | see additional details                 |                  | \$9,405             | \$9,884            | \$12,000         |
| <b>E-11</b> | <b>Contractual Arrangements (List)</b> |                  |                     |                    |                  |
| E-11.1      | Snow Removal                           | 7400             | \$99,649            | \$98,390           | \$115,500        |
| E-11.2      |  | 7400             |                     |                    |                  |
| E-11.3      |  | 7400             |                     |                    |                  |
| E-11.4      |  | 7400             |                     |                    |                  |
| E-11.5      |  |                  |                     |                    |                  |
| <b>E-12</b> | <b>Other operations (Specify)</b>      |                  |                     |                    |                  |
| E-12.1      | Maintenance Parcel O & M               | 7450             | \$4,747             | \$3,637            | \$10,000         |
| E-12.2      | Maintenance Lot Project                | 7450             | \$0                 | \$0                | \$10,000         |
| E-12.3      | Grainte Loop Drainage Project          | 7450             | \$0                 | \$628              | \$5,000          |
| E-12.4      | Road Right Of Way Maintenance          | 7450             | \$0                 | \$3,140            | \$10,000         |
| E-12.5      |  |                  |                     |                    |                  |
| <b>E-13</b> | <b>TOTAL OPERATIONS</b>                |                  | \$163,593           | \$150,379          | \$238,300        |

# Proposed Budget

Teton Village Improvement & Service District

FYE 6/30/2023

## INDIRECT COSTS BUDGET

|                                     | DOA Chart of Accounts        | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------------------------------|------------------------------|------------------|---------------------|--------------------|------------------|
| <b>E-14 Insurance</b>               |                              |                  |                     |                    |                  |
| E-14.1                              | Liability                    | \$500            | \$375               | \$500              | \$500            |
| E-14.2                              | Buildings and vehicles       | \$553            | \$405               | \$600              | \$600            |
| E-14.3                              | Equipment                    |                  |                     |                    |                  |
| E-14.4                              | Other (Specify)              |                  |                     |                    |                  |
| E-14.5                              | Surety Bonds                 | \$525            | \$425               | \$500              | \$500            |
| E-14.6                              |                              |                  |                     |                    |                  |
| E-14.7                              |                              |                  |                     |                    |                  |
| <b>E-15 Indirect payroll costs:</b> |                              |                  |                     |                    |                  |
| 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                              |                              |                  |                     |                    |                  |
| <b>E-17 TOTAL INDIRECT COSTS</b>    |                              | <b>\$1,578</b>   | <b>\$1,205</b>      | <b>\$1,600</b>     | <b>\$1,600</b>   |

## DEBT SERVICE BUDGET

|                               | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------------------------|-----------------------|------------------|---------------------|--------------------|------------------|
| <b>D-1 Debt Service</b>       |                       |                  |                     |                    |                  |
| D-1.1                         | Principal             |                  |                     |                    |                  |
| D-1.2                         | Interest              |                  |                     |                    |                  |
| D-1.3                         | Fees                  |                  |                     |                    |                  |
| <b>D-2 TOTAL DEBT SERVICE</b> |                       | <b>\$0</b>       | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>       |

# Proposed Budget

Teton Village Improvement & Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

|       |   | End of Year              | Beginning          | Beginning          |                    |                    |
|-------|---|--------------------------|--------------------|--------------------|--------------------|--------------------|
|       |   | 2020-2021                | 2021-2022          | 2022-2023          | Pending            |                    |
|       |   | Actual                   | Estimated          | Proposed           | Approval           |                    |
| C-1   | Balances at Beginning of Fiscal Year                | DOA Chart<br>of Accounts |                    |                    |                    |                    |
| C-1.1 | General Fund Checking                               | 1010                     | \$1,416,482        | \$1,416,482        | \$23,845           | \$23,845           |
| C-1.2 | Savings and Investments                             | 1040                     | \$659,805          | \$659,805          | \$396,483          | \$396,483          |
| C-1.3 | General Fund CD Balance                             | 1050                     | \$264,346          | \$264,346          | \$264,372          | \$264,372          |
| C-1.4 | All Other Funds                                     | 1020                     |                    | \$0                |                    |                    |
| C-1.5 | Reserves (From Below)                               |                          | \$805,868          | \$805,868          | \$1,168,627        | \$1,168,627        |
| C-1.6 | <b>Total Estimated Cash and Investments on Hand</b> |                          | <b>\$3,146,501</b> | <b>\$3,146,501</b> | <b>\$1,853,326</b> | <b>\$1,853,326</b> |
|       |   |                          |                    |                    |                    |                    |
| C-2   | General Fund Reductions:                            | 2010                     |                    |                    |                    |                    |
| C-2.1 | a. Unpaid bills at FYE                              |                          | \$12,544           | \$11,784           |                    |                    |
| C-2.2 | b. Reserves   |                          | \$805,868          | \$1,177,645        | \$1,168,627        | \$1,168,627        |
| C-2.3 | <b>Total Deductions (a+b)</b>                       |                          | <b>\$818,412</b>   | <b>\$1,189,429</b> | <b>\$1,168,627</b> | <b>\$1,168,627</b> |
| C-2.4 | <b>Estimated Non-Restricted Funds Available</b>     |                          | <b>\$2,328,090</b> | <b>\$1,957,072</b> | <b>\$684,699</b>   | <b>\$684,699</b>   |

| DOA Chart<br>of Accounts                | 1070 |
|---|------|
| <b>SINKING &amp; DEBT SERVICE FUNDS</b> |      |

| C-3    |   | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|--------|---|---------------------|------------------------|-----------------------|---------------------|
| 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  | <b>SUB-TOTAL</b>  | \$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 | <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>                         | \$0                 | \$0                    | \$0                   | \$0                 |
| C-3.12 | Balance to be retained                                      | \$0                 | \$0                    | \$0                   | \$0                 |

| RESERVES | 1090 |
|----------|------|
|----------|------|

| C-4    |   | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>Approval |
|--------|---|---------------------|------------------------|-----------------------|---------------------|
| C-4.1  | Beginning Balance in Reserve Account (end of previous year) | \$581,674           | \$805,868              | \$1,177,645           | \$1,177,645         |
| C-4.2  | <i>Date of Reserve Approval in Minutes:</i>                 |                     |                        |                       |                     |
| C-4.3  | Amount to be added to the reserve                           | \$224,194           | \$371,777              | \$484,682             | \$484,682           |
| C-4.4  | <i>Date of Reserve Approval in Minutes:</i> 5/10/2022       |                     |                        |                       |                     |
| C-4.5  | <b>SUB-TOTAL</b>  | \$805,868           | \$1,177,645            | \$1,662,327           | \$1,662,327         |
| C-4.6  | Identify the amount and project to be spent                 |                     |                        |                       |                     |
| C-4.7  | a. Paving/Chipseal  |                     |                        | \$493,700             | \$493,700           |
| C-4.8  | b. _____  |                     |                        |                       |                     |
| C-4.9  | c. _____  |                     |                        |                       |                     |
| C-4.10 | <i>Date of Reserve Approval in Minutes:</i> 5/11/2022       |                     |                        |                       |                     |
| C-4.11 | <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>                   | \$0                 | \$0                    | \$493,700             | \$493,700           |
| C-4.12 | Balance to be retained                                      | \$805,868           | \$1,177,645            | \$1,168,627           | \$1,168,627         |

| BOND FUNDS | 1060 |
|------------|------|
|------------|------|

| C-5   |   | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Pending<br>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 | <b>SUB-TOTAL</b>  | \$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 | <b>TOTAL TO BE SPENT</b>                                    | <b>\$0</b>          | <b>\$0</b>             | <b>\$493,700</b>      | <b>\$493,700</b>    |