

Final Budget

Rafter J Improvement and Service District		Budget Hearing Information	
2951 West Big Trail Drive		Location:	2951 West Big Trail Drive
Jackson WY 83001		Date:	6/15/2021
307-733-5262		Time:	7:00 PM
Teton County		Budget Prepared by: Eileen Mosman	

S-A	BUDGET MESSAGE	W.S. 16-4-104
The Special Assessment for NE40 Townhomes is expired and revenues will no longer be received. We are continuing to plan and reserve funds for major future capital projects.		
S-B	RESERVE DESCRIPTION	
Reserved funds total \$1,150,000 for road and pathway replacement and repair and future water and sewer improvements.		

Where are the minutes of your board meeting available for public review?

On the Rafter J website

How and where are the notices of meeting posted for the public?

On the Rafter J website, emailed to residents, and in the local newspaper if required- "Jackson Hole News and Guide"

Where are the public meetings held?

Rafter J Administrative Offices - 2951 Big Trail Drive, Jackson WY 83001

FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$271,694	\$473,262	\$291,933	\$291,933
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$370,125	\$0	\$0	\$300,000
S-4	Total General Fund and Forecasted Revenues Available	\$815,058	\$808,890	\$770,655	\$919,392
S-5	<i>Amount requested from County Commissioners</i>	\$220,893	\$222,337	\$308,331	\$367,942
S-6	Additional Funding Needed :			\$0	\$0
REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	Operating Revenues	\$147,713	\$142,338	\$148,522	\$237,648
S-8	Tax levy (From the County Treasurer)	\$220,893	\$222,337	\$308,331	\$367,942
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	\$3,477	\$1,240	\$820	\$820
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$372,083	\$365,915	\$457,673	\$606,410
FY 7/1/21-6/30/22 Rafter J Improvement and Service District					
EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15	Capital Outlay	\$87,003	\$266,097	\$50,000	\$50,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$3,787	\$12,851	\$15,410	\$15,410
S-18	Operations	\$173,468	\$186,837	\$218,672	\$218,672
S-19	Indirect Costs	\$7,436	\$7,477	\$7,851	\$7,851
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$271,694	\$473,262	\$291,933	\$291,933
DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$442,975	\$442,975	\$312,982	\$312,982
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	\$479,875	\$850,000	\$850,000	\$850,000
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	\$370,125	\$0	\$300,000	
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
Total to be added (a+b+c)					
S-31	Subtotal	\$850,000	\$850,000	\$850,000	\$1,150,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$850,000	\$850,000	\$850,000	\$1,150,000

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: 2951 West Big Trail Drive
Jackson WY 83001

PREPARED BY: Eileen Mosman

DISTRICT PHONE: 307-733-5262

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

1/23/19 *Form approved by Wyoming Department of Audit, Public Funds Division*

Final Budget

Rafter J Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2022

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$220,893	\$222,337	\$308,331	\$367,942
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-2 Revenues from Other Governments					
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 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$147,713	\$142,338	\$148,522	\$237,648
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$147,713	\$142,338	\$148,522	\$237,648
R-4 Grants					
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 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$3,477	\$1,240	\$820	\$820
R-5.2 Other: Specify	4500				
R-5.3 Other: Additional					
R-5.4 Total Miscellaneous		\$3,477	\$1,240	\$820	\$820
R-5.5 Total Forecasted Revenue		\$151,190	\$143,578	\$149,342	\$238,468
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):	4500				
R-6.3	4500				
R-6.4					
R-6.5					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

Rafter J Improvement and Service District

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FYE 6/30/2022

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 Water Main Repair
 E-1.6 Water pump
 E-1.7 see additional details
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
6201				
6210		\$67,560		
6211				
6200	\$55,729	\$198,537	\$50,000	\$50,000
6200	\$16,222			
	\$15,052			
	\$87,003	\$266,097	\$50,000	\$50,000

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 Engineering
 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 Postage
 E-5.7 Licenses and permits
 E-5.8
E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
7002				
7003				
7004				
7005				
7005				
7011			\$200	\$200
7012				
7013				
7013				
7021		\$500	\$3,000	\$3,000
7022	\$855	\$1,120	\$2,000	\$2,000
7023		\$7,703	\$6,000	\$6,000
7023				
7031	\$563	\$433	\$525	\$525
7032	\$295	\$300	\$300	\$300
7033				
7034				
7035	\$1,674	\$1,210	\$1,800	\$1,800
7035	\$400	\$1,585	\$1,585	\$1,585
	\$3,787	\$12,851	\$15,410	\$15,410

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FYE 6/30/2022

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	Advertising
E-10.2	_____
E-10.3	_____
E-10.4	_____
E-10.5	_____
E-11	Contractual Arrangements (List)
E-11.1	HOA Staff Reimbursement
E-11.2	HOA Vehicle Usage
E-11.3	_____
E-11.4	_____
E-11.5	_____
E-12	Other operations (Specify)
E-12.1	Road Maintenance
E-12.2	Sewer System Maint
E-12.3	Water System Maint
E-12.4	Contingency Fund
E-12.5	_____
E-13	TOTAL OPERATIONS

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230	\$181	\$80	\$200	\$200
7230				
7230				
7230				
7400	\$85,050	\$85,050	\$57,364	\$57,364
7400	\$6,825	\$6,825	\$17,322	\$17,322
7400				
7400				
7450	\$14,608	\$24,241	\$47,940	\$47,940
7450	\$34,995	\$37,486	\$39,918	\$39,918
7450	\$31,809	\$33,155	\$45,928	\$45,928
7450			\$10,000	\$10,000
	\$173,468	\$186,837	\$218,672	\$218,672

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FYE 6/30/2022

INDIRECT COSTS BUDGET

		DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability	7502	\$7,436	\$7,477	\$7,851	\$7,851
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		\$7,436	\$7,477	\$7,851	\$7,851

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 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

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NAME OF DISTRICT/BOARD

FYE 6/30/2022

GENERAL FUNDS

C-1 Balances at Beginning of Fiscal Year

- C-1.1 General Fund Checking
- C-1.2 Savings and Investments
- C-1.3 General Fund CD Balance
- C-1.4 All Other Funds
- C-1.5 Reserves (From Below)
- C-1.6 **Total Estimated Cash and Investments on Hand**

DOA Chart of Accounts	End of Year	Beginning	Beginning	Final Approval
	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	
1010	\$29,767	\$29,767	\$10,000	\$10,000
1040	\$413,112	\$413,112	\$302,982	\$302,982
1050		\$0		
1020	\$96	\$96		
	\$850,000	\$850,000	\$1,150,000	\$1,150,000
	\$1,292,975	\$1,292,975	\$1,462,982	\$1,462,982

C-2 General Fund Reductions:

- C-2.1 a. Unpaid bills at FYE
- C-2.2 b. Reserves
- C-2.3 **Total Deductions (a+b)**
- C-2.4 **Estimated Non-Restricted Funds Available**

DOA Chart of Accounts	2010	\$35,310	\$2,172		
		\$850,000	\$850,000	\$850,000	\$1,150,000
		\$885,310	\$852,172	\$850,000	\$1,150,000
		\$407,665	\$440,803	\$612,982	\$312,982

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: _____
- C-3.3 Amount to be added to the reserve
- C-3.4 Date of Reserve Approval in Minutes: _____
- C-3.5 **SUB-TOTAL**
- C-3.6 Identify the amount and project to be spent
 - a. _____
 - b. _____
 - c. _____
- C-3.10 Date of Reserve Approval in Minutes: _____
- C-3.11 **TOTAL CAPITAL OUTLAY (a+b+c)**
- C-3.12 Balance to be retained

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
		\$0	\$0	
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0

RESERVES

1090

C-4

- C-4.1 Beginning Balance in Reserve Account (end of previous year)
- C-4.2 Date of Reserve Approval in Minutes: 2/21/2018
- C-4.3 Amount to be added to the reserve
- C-4.4 Date of Reserve Approval in Minutes: 6/15/2021
- C-4.5 **SUB-TOTAL**
- C-4.6 Identify the amount and project to be spent
 - a. _____
 - b. _____
 - c. _____
- C-4.10 Date of Reserve Approval in Minutes: _____
- C-4.11 **TOTAL OTHER RESERVE OUTLAY (a+b+c)**
- C-4.12 Balance to be retained

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
	\$479,875	\$850,000	\$850,000	\$850,000
	\$370,125			\$300,000
	\$850,000	\$850,000	\$850,000	\$1,150,000
	\$0	\$0	\$0	\$0
	\$850,000	\$850,000	\$850,000	\$1,150,000

BOND FUNDS

1060

C-5

- C-5.1 Beginning Balance in Reserve Account (end of previous year)
- 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**
- C-5.6 Identify the amount and project to be spent
 - Date of Reserve Approval in Minutes: _____
- C-5.7 Balance to be retained
- C-5.9 **TOTAL TO BE SPENT**

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
		\$0	\$0	
	\$0			
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0