

# Final Budget

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

S-A	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>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.</p>		

S-B	RESERVE DESCRIPTION
<p>Reserved funds total \$1,150,000 for road and pathway replacement and repair and future water and sewer improvements.</p>	

S-C		Does the district have regular office hours exceeding 20 hours per week?
<b>Names of Board Members</b>	<b>Date of End of Term</b>	<input type="checkbox"/> Yes
Brian Schilling	3/17/22	<p><b>If Yes, enter</b></p> <p>Address of office: 2951 West Big Trail Drive</p> <p>City, State, Zip: Jackson WY 83001</p> <p>Phone Number: 307-733-5262</p> <p>Hours Open: 9:00 am - 5:00 pm Monday thru Friday</p>
Steve Foster	3/17/24	
Eileen Mosman	3/17/24	
		<div style="border: 1px solid black; height: 40px; width: 100%;"></div>

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

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

Where are the public meetings held?

## FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$271,694	\$473,262	\$291,933	\$291,933
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$370,125	\$0	\$0	\$300,000
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$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	<b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$147,713	\$142,338	\$148,522	\$237,648
S-8	<b>Tax levy (From the County Treasurer)</b>	\$220,893	\$222,337	\$308,331	\$367,942
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$3,477	\$1,240	\$820	\$820
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$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	<b>Capital Outlay</b>	\$87,003	\$266,097	\$50,000	\$50,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$3,787	\$12,851	\$15,410	\$15,410
S-18	<b>Operations</b>	\$173,468	\$186,837	\$218,672	\$218,672
S-19	<b>Indirect Costs</b>	\$7,436	\$7,477	\$7,851	\$7,851
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$271,694	\$473,262	\$291,933	\$291,933

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$442,975	\$442,975	\$312,982	\$312,982

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
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
	<b>Total Reserves (a+b+c)</b>	\$479,875	\$850,000	\$850,000	\$850,000
S-27	<b>Amount to be added</b>				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$370,125	\$0	\$0	\$300,000
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$370,125	\$0	\$0	\$300,000
S-31	<b>Subtotal</b>	\$850,000	\$850,000	\$850,000	\$1,150,000
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$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

# Final Budget

Rafter J Improvement and Service District

FYE 6/30/2022

**NAME OF DISTRICT/BOARD** \_\_\_\_\_

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

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

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

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final 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	\$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 <b>Total Operating Revenues</b>		\$147,713	\$142,338	\$148,522	\$237,648
<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	\$3,477	\$1,240	\$820	\$820
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$3,477	\$1,240	\$820	\$820
R-5.5 <b>Total Forecasted Revenue</b>		\$151,190	\$143,578	\$149,342	\$238,468
<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

# Final Budget

Rafter J Improvement and Service District

FYE 6/30/2022

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property	6201			
E-1.2	Vehicles	6210	\$67,560		
E-1.3	Office Equipment	6211			
E-1.4	Other (Specify)				
E-1.5	Water Main Repair	6200	\$55,729	\$198,537	\$50,000
E-1.6	Water pump	6200	\$16,222		
E-1.7	_____ see additional details		\$15,052		
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>		\$87,003	\$266,097	\$50,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	7002			
E-2.2	Secretary	7003			
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		\$200	\$200
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	\$500	\$3,000	\$3,000
E-4.2	Accounting/Auditing	7022	\$855	\$1,120	\$2,000
E-4.3	Other (Specify)				
E-4.4	Engineering	7023	\$7,703	\$6,000	\$6,000
E-4.5	_____	7023			
E-4.6	_____				
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	7031	\$563	\$433	\$525
E-5.2	Office equipment, rent & repair	7032	\$295	\$300	\$300
E-5.3	Education	7033			
E-5.4	Registrations	7034			
E-5.5	Other (Specify)				
E-5.6	Postage	7035	\$1,674	\$1,210	\$1,800
E-5.7	Licenses and permits	7035	\$400	\$1,585	\$1,585
E-5.8	_____				
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>		\$3,787	\$12,851	\$15,410

# Final Budget

Rafter J Improvement and Service District

FYE 6/30/2022

## OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final 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	_____	7204			
E-7.5	_____	7204			
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	_____	7220			
E-9.2	_____	7220			
E-9.3	_____	7220			
E-9.4	_____	7220			
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Advertising	7230	\$181	\$80	\$200
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	HOA Staff Reimbursement	7400	\$85,050	\$85,050	\$57,364
E-11.2	HOA Vehicle Usage	7400	\$6,825	\$6,825	\$17,322
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Road Maintenance	7450	\$14,608	\$24,241	\$47,940
E-12.2	Sewer System Maint	7450	\$34,995	\$37,486	\$39,918
E-12.3	Water System Maint	7450	\$31,809	\$33,155	\$45,928
E-12.4	Contingency Fund	7450		\$10,000	\$10,000
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$173,468	\$186,837	\$218,672

# Final Budget

Rafter J Improvement and Service District

FYE 6/30/2022

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-14 Insurance</b>					
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 _____					
<b>E-15 Indirect payroll costs:</b>					
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 _____					
<b>E-17 TOTAL INDIRECT COSTS</b>		\$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
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Final Budget

Rafter J Improvement and Service District  
**NAME OF DISTRICT/BOARD**

FYE 6/30/2022

## GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	
C-1	<b>Balances at Beginning of Fiscal Year</b>	<b>DOA Chart of Accounts</b>				
C-1.1	General Fund Checking	1010	\$29,767	\$29,767	\$10,000	\$10,000
C-1.2	Savings and Investments	1040	\$413,112	\$413,112	\$302,982	\$302,982
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020	\$96	\$96		
C-1.5	Reserves (From Below)		\$850,000	\$850,000	\$1,150,000	\$1,150,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		\$1,292,975	\$1,292,975	\$1,462,982	\$1,462,982

C-2	<b>General Fund Reductions:</b>	<b>DOA Chart of Accounts</b>				
C-2.1	a. Unpaid bills at FYE	2010	\$35,310	\$2,172		
C-2.2	b. Reserves		\$850,000	\$850,000	\$850,000	\$1,150,000
C-2.3	<b>Total Deductions (a+b)</b>		\$885,310	\$852,172	\$850,000	\$1,150,000
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		\$407,665	\$440,803	\$612,982	\$312,982

C-3	<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>DOA Chart of Accounts</b>
		1070

C-3		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	<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	Date of Reserve Approval in Minutes: _____				
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

C-4	<b>RESERVES</b>	<b>DOA Chart of Accounts</b>
		1090

C-4		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$479,875	\$850,000	\$850,000	\$850,000
C-4.2	Date of Reserve Approval in Minutes: 2/21/2018				
C-4.3	Amount to be added to the reserve	\$370,125			\$300,000
C-4.4	Date of Reserve Approval in Minutes: 6/15/2021				
C-4.5	<b>SUB-TOTAL</b>	\$850,000	\$850,000	\$850,000	\$1,150,000
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	Date of Reserve Approval in Minutes: _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$850,000	\$850,000	\$850,000	\$1,150,000

C-5	<b>BOND FUNDS</b>	<b>DOA Chart of Accounts</b>
		1060

C-5		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$0	\$0