

FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$266,524	\$262,227	\$524,228	\$530,436
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$321,799	\$426,003	\$222,948	\$223,997
S-4	Total General Fund and Forecasted Revenues Available	\$999,348	\$1,090,143	\$1,022,905	\$1,016,698
S-5	Amount requested from County Commissioners	\$385,765	\$452,423	\$452,423	\$452,423
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$275,729	\$262,265
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	Operating Revenues	\$196,522	\$218,117	\$203,283	\$203,283
S-8	Tax levy (From the County Treasurer)	\$385,765	\$452,423	\$452,423	\$452,423
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	\$15,148	\$17,690	\$61,000	\$61,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$597,435	\$688,230	\$716,706	\$716,706
FY 7/1/25-6/30/26		Rafter J Improvement and Service District			
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	Capital Outlay	\$15,000	\$10,582	\$174,841	\$174,841
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$18,951	\$14,708	\$34,890	\$34,890
S-18	Operations	\$223,560	\$227,712	\$304,111	\$310,319
S-19	Indirect Costs	\$9,013	\$9,225	\$10,386	\$10,386
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$266,524	\$262,227	\$524,228	\$530,436
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$401,913	\$401,913	\$306,199	\$299,992
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	\$1,450,000	\$1,771,799	\$2,197,802	\$2,197,802
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$1,450,000	\$1,771,799	\$2,197,802	\$2,197,802
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$321,799	\$426,003	\$222,948	\$223,997
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$321,799	\$426,003	\$222,948	\$223,997
S-31	Subtotal	\$1,771,799	\$2,197,802	\$2,420,750	\$2,421,799
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,771,799	\$2,197,802	\$2,420,750	\$2,421,799

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 6/30/2026

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$385,765	\$452,423	\$452,423	\$452,423
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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	\$196,522	\$218,117	\$203,283	\$203,283
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$196,522	\$218,117	\$203,283	\$203,283
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	\$13,438	\$15,800	\$60,000	\$60,000
R-5.2 Other: Specify <u>Late Charges</u>	4500	\$1,710	\$1,890	\$1,000	\$1,000
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$15,148	\$17,690	\$61,000	\$61,000
R-5.5 Total Forecasted Revenue		\$211,670	\$235,807	\$264,283	\$264,283
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):					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

Rafter J Improvement and Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

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 SCADA system
- E-1.6 Plow Replacement
- E-1.7 see additional details
- E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6201				
6210				
6211				
6200			\$174,841	\$174,841
6200		\$10,582		
	\$15,000			
	\$15,000	\$10,582	\$174,841	\$174,841

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 & Permits
- E-5.8

E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7002				
7003				
7004				
7005				
7005				
7011	\$0	\$0	\$200	\$200
7012				
7013				
7013				
7021	\$5,180	\$2,186	\$8,000	\$8,000
7022	\$8,520	\$8,880	\$10,000	\$10,000
7023	\$1,455	\$496	\$13,000	\$13,000
7023				
7031	\$1,003	\$500	\$1,000	\$1,000
7032	\$259			
7033				
7034				
7035	\$1,896	\$2,190	\$2,240	\$2,240
7035	\$638	\$456	\$450	\$450
	\$18,951	\$14,708	\$34,890	\$34,890

Final Budget

Rafter J Improvement and Service 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 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 Maintenance

E-12.3 Water System Maintenance

E-12.4 Contingency Fund

E-12.5

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230	\$57	\$35	\$200	\$200
7230				
7230				
7230				
7400	\$68,304	\$78,840	\$79,668	\$79,668
7400	\$13,476	\$11,700	\$12,108	\$12,108
7400				
7400				
7450	\$17,510	\$39,194	\$57,100	\$57,100
7450	\$33,161	\$48,080	\$57,604	\$59,205
7450	\$91,052	\$39,580	\$87,431	\$92,038
7450	\$0	\$10,283	\$10,000	\$10,000
	\$223,560	\$227,712	\$304,111	\$310,319

Final Budget

Rafter J Improvement and Service District

FYE 6/30/2026

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	7502	\$9,013	\$9,225	\$10,386
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		\$9,013	\$9,225	\$10,386

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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

Final Budget

Rafter J Improvement and Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
DOA Chart of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010 \$401,913	\$401,913	\$306,199	\$299,992
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)		\$1,771,799	\$2,420,750	\$2,421,799
C-1.6	Total Estimated Cash and Investments on Hand		\$2,173,712	\$2,599,715	\$2,726,949
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$1,771,799	\$2,197,802	\$2,420,750
C-2.3	Total Deductions (a+b)		\$1,771,799	\$2,197,802	\$2,420,750
C-2.4	Estimated Non-Restricted Funds Available		\$401,913	\$401,913	\$306,199

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-3	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	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

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-4	Beginning Balance in Reserve Account (end of previous year)		\$1,450,000	\$1,771,799	\$2,197,802
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve	\$321,799	\$426,003	\$222,948	\$223,997
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$1,771,799	\$2,197,802	\$2,420,750	\$2,421,799
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	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$1,771,799	\$2,197,802	\$2,420,750	\$2,421,799

BOND FUNDS

1060

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-5	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	SUB-TOTAL	\$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	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0

Final Budget

Rafter J Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2026

ADDITIONAL DETAILS

2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
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DATA INPUT

Add to Section

Description

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