

## Final Budget

Rafter J Improvement and Service District	
2951 West Big Trail Drive Jackson, WY 83001 307-733-5262	Budget Hearing Information <b>Location:</b> 2951 West Big Trail Drive <b>Date:</b> 7/16/2025 <b>Time:</b> 6:00 PM
Teton County	<b>Budget Prepared by:</b> Eileen Mosman

S-A	<b>BUDGET MESSAGE</b> Our FY 2025-2026 Budget is similar to our FY 2024-2025 budget and forecasted results, with some fluctuations in various expenditure categories due to various maintenance and service needs.	W.S. 16-12-403 (c)
S-B	<b>RESERVE DESCRIPTION</b> Net increase to reserves is \$223,997	

<b>Names of Board Members</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Brian Schilling</td><td style="text-align: right;">3/17/26</td></tr> <tr><td>Eileen Mosman</td><td style="text-align: right;">3/21/28</td></tr> <tr><td>Janice Smith</td><td style="text-align: right;">3/17/26</td></tr> <tr><td> </td><td> </td></tr> </table>		Brian Schilling	3/17/26	Eileen Mosman	3/21/28	Janice Smith	3/17/26																	Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes <b>If Yes, enter</b> Address of office: 2951 West Big Trail Drive City, State, Zip: Jackson, WY 83001 Phone Number: 307-773-5262 Hours Open: 9:00 AM - 5:00 PM Monday-Friday  <div style="border: 1px solid black; height: 40px; width: 100%;"></div>
Brian Schilling	3/17/26																							
Eileen Mosman	3/21/28																							
Janice Smith	3/17/26																							

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

*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. 16-12-401 et seq.) as it applies.*

5/25/25      *Form approved by Wyoming Department of Audit, Public Funds Division*

## Final Budget

Rafter J Improvement and Service District  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

### PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
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
<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				
<b>R-2.5 Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
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				
<b>R-3.4 Total Operating Revenues</b>		\$196,522	\$218,117	\$203,283	\$203,283
<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				
<b>R-4.4 Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
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					
<b>R-5.4 Total Miscellaneous</b>		\$15,148	\$17,690	\$61,000	\$61,000
<b>R-5.5 Total Forecasted Revenue</b>		\$211,670	\$235,807	\$264,283	\$264,283

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<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):	4500				
R-6.3	4500				
R-6.4					
R-6.5					
<b>R-6.6 Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Final Budget

Rafter J Improvement and Service 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 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**

<b>E-7</b>	<b>Personnel Services</b>
E-7.1	Wages--Operations
E-7.2	Service Contracts
E-7.3	Other (Specify)
E-7.4	_____
E-7.5	_____
E-7.6	_____
<b>E-8</b>	<b>Travel</b>
E-8.1	Mileage
E-8.2	Other (Specify)
E-8.3	_____
E-8.4	_____
E-8.5	_____
<b>E-9</b>	<b>Operating supplies (List)</b>
E-9.1	_____
E-9.2	_____
E-9.3	_____
E-9.4	_____
E-9.5	_____
<b>E-10</b>	<b>Program Services (List)</b>
E-10.1	Advertising
E-10.2	_____
E-10.3	_____
E-10.4	_____
E-10.5	_____
<b>E-11</b>	<b>Contractual Arrangements (List)</b>
E-11.1	HOA Staff Reimbursement
E-11.2	HOA Vehicle Usage
E-11.3	_____
E-11.4	_____
E-11.5	_____
<b>E-12</b>	<b>Other operations (Specify)</b>
E-12.1	Road Maintenance
E-12.2	Sewer Maintenance
E-12.3	Water System Maintenance
E-12.4	Contingency Fund
E-12.5	_____
<b>E-13</b>	<b>TOTAL OPERATIONS</b>

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 <b>Insurance</b>					
E-14.1    Liability	7502	\$9,013	\$9,225	\$10,386	\$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 <b>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>		\$9,013	\$9,225	\$10,386	\$10,386

## DEBT SERVICE BUDGET

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
D-1	<b>Debt Service</b>					
D-1.1	Principal	6401				
D-1.2	Interest	6410				
D-1.3	Fees	6420				
D-2	<b>TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Final Budget

Rafter J Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2026

## GENERAL FUNDS

	DOA Chart of Accounts	End of Year	Beginning	Beginning		
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval	
C-1	<b>Balances at Beginning of Fiscal Year</b>					
C-1.1	General Fund Checking	<b>1010</b>	\$401,913	\$401,913	\$306,199	\$299,992
C-1.2	Savings and Investments	<b>1040</b>		\$0		
C-1.3	General Fund CD Balance	<b>1050</b>		\$0		
C-1.4	All Other Funds	<b>1020</b>		\$0		
C-1.5	Reserves (From Below)		\$1,771,799	\$2,197,802	\$2,420,750	\$2,421,799
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		<b>\$2,173,712</b>	<b>\$2,599,715</b>	<b>\$2,726,949</b>	<b>\$2,721,791</b>

## C-2 General Fund Reductions:

C-2.1	a. Unpaid bills at FYE	<b>2010</b>				
C-2.2	b. Reserves		\$1,771,799	\$2,197,802	\$2,420,750	\$2,421,799
C-2.3	<b>Total Deductions (a+b)</b>		\$1,771,799	\$2,197,802	\$2,420,750	\$2,421,799
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		<b>\$401,913</b>	<b>\$401,913</b>	<b>\$306,199</b>	<b>\$299,992</b>

## SINKING & DEBT SERVICE FUNDS

**1070**

	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-3			\$0	\$0	
C-3.1	Beginning Balance in Reserve Account (end of previous year)				
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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Balance to be retained	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## RESERVES

**1090**

	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Final Approval	
		Actual	Estimated	Proposed		
C-4						
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$1,450,000	\$1,771,799	\$2,197,802	\$2,197,802	
C-4.2	<i>Date of Reserve Approval in Minutes:</i>					
C-4.3	Amount to be added to the reserve		\$321,799	\$426,003	\$222,948	\$223,997
C-4.4	<i>Date of Reserve Approval in Minutes:</i>					
C-4.5	<b>SUB-TOTAL</b>	<b>\$1,771,799</b>	<b>\$2,197,802</b>	<b>\$2,420,750</b>	<b>\$2,421,799</b>	
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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
C-4.12	Balance to be retained	<b>\$1,771,799</b>	<b>\$2,197,802</b>	<b>\$2,420,750</b>	<b>\$2,421,799</b>	

## BOND FUNDS

**1060**

	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)				
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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Final Budget

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

FYE 6/30/2026

## ADDITIONAL DETAILS