

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: 6/16/2022
307-733-5262	Time: 7:00 PM
Teton County	Budget Prepared by: Eileen Mosman

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
	Our FY 2022-2023 Proposed Budget is very similar to our FY 2021-2022 budget and forecasted actual results.	

S-B	RESERVE DESCRIPTION
	Net increase to reserves is \$314,884

S-C

Names of Board Members	Date of End of Term
Brian Schilling	3/17/26
Eileen Mosman	3/19/24
Stephen Foster	3/19/24

Does the district have regular office hours exceeding 20 hours per week?	<input checked="" type="checkbox"/> Yes
If Yes, enter	
Address of office:	2951 West Big Trail Drive
City, State, Zip:	Jackson WY 83001
Phone Number:	307-733-5262
Hours Open:	9:00 am - 5:00 pm Monday - Friday

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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$463,527	\$202,824	\$289,740	\$289,740
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$200,000	\$300,000	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$691,305	\$924,126	\$1,025,926	\$1,025,926
S-5	Amount requested from County Commissioners	\$222,559	\$384,664	\$384,664	\$384,664
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$147,602	\$218,861	\$217,414	\$217,414
S-8	Tax levy (From the County Treasurer)	\$222,559	\$384,664	\$384,664	\$384,664
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	\$2,845	\$2,302	\$2,546	\$2,546
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$373,006	\$605,827	\$604,624	\$604,624

FY 7/1/22-6/30/23 Rafter J Improvement and Service District

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$261,097	\$0	\$48,850	\$48,850
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$7,462	\$9,929	\$19,400	\$19,400
S-18	Operations	\$187,476	\$184,806	\$213,018	\$213,018
S-19	Indirect Costs	\$7,492	\$8,089	\$8,472	\$8,472
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$463,527	\$202,824	\$289,740	\$289,740

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$318,299	\$318,299	\$421,302	\$421,302

Summary of Reserve Funds		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	\$0
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$650,000	\$850,000	\$1,150,000	\$1,150,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$650,000	\$850,000	\$1,150,000	\$1,150,000
S-27	Amount to be added	\$0	\$0	\$0	\$0
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$200,000	\$300,000	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$200,000	\$300,000	\$0	\$0
S-31	Subtotal	\$850,000	\$1,150,000	\$1,150,000	\$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	\$1,150,000	\$1,150,000	\$1,150,000

End of Summary

Budget Officer / District Official (if not same as "Submitted by") _____ Date adopted by Special District _____

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 6/30/2023

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$222,559	\$384,664	\$384,664	\$384,664
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$147,602	\$218,861	\$217,414	\$217,414
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$147,602	\$218,861	\$217,414	\$217,414
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	\$1,155	\$592	\$792	\$792
R-5.2 Other: Specify <u>Late Charges</u>	4500	\$1,690	\$1,710	\$1,754	\$1,754
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$2,845	\$2,302	\$2,546	\$2,546
R-5.5 Total Forecasted Revenue		\$150,447	\$221,163	\$219,960	\$219,960
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 6/30/2023

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-1 Capital Outlay					
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	\$193,537		\$25,000	\$25,000
E-1.6 Sealing	6200			\$23,850	\$23,850
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$261,097	\$0	\$48,850	\$48,850

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-2 Personnel Services					
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					
E-3 Board Expenses					
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					
E-4 Contractual Services					
E-4.1 Legal	7021	\$500	\$100	\$3,000	\$3,000
E-4.2 Accounting/Auditing	7022	\$720	\$685	\$7,000	\$7,000
E-4.3 Other (Specify)					
E-4.4 Engineering	7023	\$2,838	\$6,000	\$6,000	\$6,000
E-4.5	7023				
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$383	\$401	\$400	\$400
E-5.2 Office equipment, rent & repair	7032	\$226		\$300	\$300
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Postage	7035	\$1,210	\$1,740	\$1,500	\$1,500
E-5.7 Licenses & Permits	7035	\$1,585	\$1,003	\$1,000	\$1,000
E-5.8					
E-6 TOTAL ADMINISTRATION		\$7,462	\$9,929	\$19,400	\$19,400

Final Budget

Rafter J Improvement and Service District

FYE 6/30/2023

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-7 Personnel Services					
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 _____					
E-8 Travel					
E-8.1 Mileage	7211				
E-8.2 Other (Specify)					
E-8.3 _____	7212				
E-8.4 _____	7212				
E-8.5 _____					
E-9 Operating supplies (List)					
E-9.1 _____	7220				
E-9.2 _____	7220				
E-9.3 _____	7220				
E-9.4 _____	7220				
E-9.5 _____					
E-10 Program Services (List)					
E-10.1 Advertising	7230	\$60	\$149	\$50	\$50
E-10.2 _____	7230				
E-10.3 _____	7230				
E-10.4 _____	7230				
E-10.5 _____					
E-11 Contractual Arrangements (List)					
E-11.1 HOA Staff Reimbursement	7400	\$85,050	\$57,360	\$61,176	\$61,176
E-11.2 HOA Vehicle Usage	7400	\$6,825	\$17,328	\$13,356	\$13,356
E-11.3 _____	7400				
E-11.4 _____	7400				
E-11.5 _____					
E-12 Other operations (Specify)					
E-12.1 Road Maintenance	7450	\$27,435	\$36,817	\$48,000	\$48,000
E-12.2 Sewer System Maintenance	7450	\$34,958	\$33,959	\$23,921	\$23,921
E-12.3 Water System Maintenance	7450	\$33,148	\$39,193	\$56,515	\$56,515
E-12.4 Contingency Fund	7450			\$10,000	\$10,000
E-12.5 _____					
E-13 TOTAL OPERATIONS		\$187,476	\$184,806	\$213,018	\$213,018

Final Budget

Rafter J Improvement and Service District

FYE 6/30/2023

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	\$7,492	\$8,089	\$8,472	\$8,472
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	_____				
E-14.6	_____				
E-14.7	_____				
E-15	Indirect payroll costs:				
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	_____				
E-17	TOTAL INDIRECT COSTS	\$7,492	\$8,089	\$8,472	\$8,472

DEBT SERVICE BUDGET

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

Final Budget

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

FYE 6/30/2023

GENERAL FUNDS				
----------------------	--	--	--	--

		End of Year	Beginning	Beginning	
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	\$318,299	\$318,299	\$421,302	\$421,302
C-1.2	Savings and Investments		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$850,000	\$850,000	\$1,150,000	\$1,150,000
C-1.6	Total Estimated Cash and Investments on Hand	\$1,168,299	\$1,168,299	\$1,571,302	\$1,571,302

C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves	\$850,000	\$1,150,000	\$1,150,000	\$1,150,000
C-2.3	Total Deductions (a+b)	\$850,000	\$1,150,000	\$1,150,000	\$1,150,000
C-2.4	Estimated Non-Restricted Funds Available	\$318,299	\$18,299	\$421,302	\$421,302

		DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS		1070

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-3	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	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	<i>Date of Reserve Approval in Minutes:</i> _____				
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
-----------------	--	-------------

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$650,000	\$850,000	\$1,150,000	\$1,150,000
C-4.2	<i>Date of Reserve Approval in Minutes:</i> <u>6/15/2021</u>				
C-4.3	Amount to be added to the reserve	\$200,000	\$300,000		
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	SUB-TOTAL	\$850,000	\$1,150,000	\$1,150,000	\$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	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$850,000	\$1,150,000	\$1,150,000	\$1,150,000

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

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-5	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	SUB-TOTAL	\$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	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0