

## Proposed 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 \$1,304,245 for road and pathway replacement and repair and future water and sewer improvements.</p>	

S-C

Names of Board Members	Date of End of Term
Brian Schilling	3/17/22
Steve Foster	3/17/24
Eileen Mosman	3/17/24

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

## PROPOSED BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending 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>	\$106,501	\$552,129	\$165,740	\$165,740
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$1,078,682	\$1,072,514	\$467,673	\$467,673
S-5	<i>Amount requested from County Commissioners</i>	\$220,893	\$222,337	\$308,331	\$308,331
S-6	<b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$147,713	\$142,338	\$148,522	\$148,522
S-8	<b>Tax levy (From the County Treasurer)</b>	\$220,893	\$222,337	\$308,331	\$308,331
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	\$457,673
		FY 7/1/21-6/30/22 <span style="float: right;">Rafter J Improvement and Service District</span>			

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending 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	Pending 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	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$706,599	\$706,599	\$10,000	\$10,000

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	\$586,376	\$1,138,505	\$1,138,505
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	<b>\$479,875</b>	<b>\$586,376</b>	<b>\$1,138,505</b>	<b>\$1,138,505</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	\$106,501	\$552,129	\$165,740	\$165,740
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	<b>\$106,501</b>	<b>\$552,129</b>	<b>\$165,740</b>	<b>\$165,740</b>
S-31	<b>Subtotal</b>	\$586,376	\$1,138,505	\$1,304,245	\$1,304,245
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	<b>\$586,376</b>	<b>\$1,138,505</b>	<b>\$1,304,245</b>	<b>\$1,304,245</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

# Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$220,893	\$222,337	\$308,331	\$308,331
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	Pending 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 Total Government Support		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300	\$147,713	\$142,338	\$148,522	\$148,522
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	\$148,522
<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 Total Grants		\$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 Total Miscellaneous		\$3,477	\$1,240	\$820	\$820
R-5.5 Total Forecasted Revenue		\$151,190	\$143,578	\$149,342	\$149,342
<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 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

# Proposed 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	Pending 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	Pending 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

# Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2022

OPERATIONS BUDGET
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	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
<b>E-7 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 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 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 Program Services (List)</b>					
E-10.1 Advertising	7230	\$181	\$80	\$200	\$200
E-10.2 _____	7230				
E-10.3 _____	7230				
E-10.4 _____	7230				
E-10.5 _____					
<b>E-11 Contractual Arrangements (List)</b>					
E-11.1 HOA Staff Reimbursement	7400	\$85,050	\$85,050	\$57,364	\$57,364
E-11.2 HOA Vehicle Usage	7400	\$6,825	\$6,825	\$17,322	\$17,322
E-11.3 _____	7400				
E-11.4 _____	7400				
E-11.5 _____					
<b>E-12 Other operations (Specify)</b>					
E-12.1 Road Maintenance	7450	\$14,608	\$24,241	\$47,940	\$47,940
E-12.2 Sewer System Maint	7450	\$34,995	\$37,486	\$39,918	\$39,918
E-12.3 Water System Maint	7450	\$31,809	\$33,155	\$45,928	\$45,928
E-12.4 Contingency Fund	7450			\$10,000	\$10,000
E-12.5 _____					
<b>E-13 TOTAL OPERATIONS</b>		\$173,468	\$186,837	\$218,672	\$218,672

# Proposed 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	Pending 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	Pending 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

# Proposed Budget

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

FYE 6/30/2022

<b>GENERAL FUNDS</b>				
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		End of Year	Beginning	Beginning	
C-1	Balances at Beginning of Fiscal Year	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-1.1	General Fund Checking	\$29,767	\$29,767	\$10,000	\$10,000
C-1.2	Savings and Investments	\$676,736	\$676,736		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds	\$96	\$96		
C-1.5	Reserves (From Below)	\$586,376	\$586,376	\$1,304,245	\$1,304,245
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$1,292,975</b>	<b>\$1,292,975</b>	<b>\$1,314,245</b>	<b>\$1,314,245</b>

C-2	General Fund Reductions:	2010	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-2.1	a. Unpaid bills at FYE	\$35,310	\$2,172		
C-2.2	b. Reserves	\$586,376	\$1,138,505	\$1,304,245	\$1,304,245
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$621,686</b>	<b>\$1,140,677</b>	<b>\$1,304,245</b>	<b>\$1,304,245</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$671,289</b>	<b>\$152,298</b>	<b>\$10,000</b>	<b>\$10,000</b>

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

C-3		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-3.1	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	<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	\$0	\$0	\$0	\$0

<b>RESERVES</b>	<b>1090</b>			
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C-4		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$479,875	\$586,376	\$1,138,505	\$1,138,505
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve	\$106,501	\$552,129	\$165,740	\$165,740
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$586,376</b>	<b>\$1,138,505</b>	<b>\$1,304,245</b>	<b>\$1,304,245</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	\$586,376	\$1,138,505	\$1,304,245	\$1,304,245

<b>BOND FUNDS</b>	<b>1060</b>			
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C-5		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-5.1	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	<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	\$0	\$0	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>