

Proposed 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: 6/15/2021
307-733-5262		Time: 7:00 PM
Teton County		Budget Prepared by: Eileen Mosman

S-A BUDGET MESSAGE

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.

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

On the Rafter J website

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

On the Rafter J website, emailed to residents, and in the local newspaper if required- "Jackson Hole News and Guide"

Where are the public meetings held?

Rafter J Administrative Offices - 2951 Big Trail Drive, Jackson WY 83001

PROPOSED BUDGET SUMMARY

OVERVIEW	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$271,694	\$473,262	\$291,933	\$291,933
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$106,501	\$552,129	\$165,740	\$165,740
S-4 Total General Fund and Forecasted Revenues Available	\$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 Additional Funding Needed :			\$0	\$0
REVENUE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-7 Operating Revenues	\$147,713	\$142,338	\$148,522	\$148,522
S-8 Tax levy (From the County Treasurer)	\$220,893	\$222,337	\$308,331	\$308,331
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	\$3,477	\$1,240	\$820	\$820
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$372,083	\$365,915	\$457,673	\$457,673
FY 7/1/21-6/30/22				Rafter J Improvement and Service District
EXPENDITURE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-15 Capital Outlay	\$87,003	\$266,097	\$50,000	\$50,000
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$3,787	\$12,851	\$15,410	\$15,410
S-18 Operations	\$173,468	\$186,837	\$218,672	\$218,672
S-19 Indirect Costs	\$7,436	\$7,477	\$7,851	\$7,851
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$271,694	\$473,262	\$291,933	\$291,933
DEBT SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-22 TOTAL GENERAL FUNDS	\$706,599	\$706,599	\$10,000	\$10,000
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	\$479,875	\$586,376	\$1,138,505	\$1,138,505
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$479,875	\$586,376	\$1,138,505
S-27 Amount to be added				
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
	Total to be added (a+b+c)	\$106,501	\$552,129	\$165,740
S-31 Subtotal	\$586,376	\$1,138,505	\$1,304,245	\$1,304,245
S-32 Less Total to be spent	\$0	\$0	\$0	\$0
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$586,376	\$1,138,505	\$1,304,245	\$1,304,245

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. 16-4-101 through 124) as it applies.

1/23/19 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Rafter J Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2022

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
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
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	\$147,713	\$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
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	\$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
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):	4500				
R-6.3	4500				
R-6.4					
R-6.5					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Proposed Budget

Rafter J Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2022

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 Water Main Repair
 E-1.6 Water pump
 E-1.7 see additional details
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
6201				
6210		\$67,560		
6211				
6200	\$55,729	\$198,537	\$50,000	\$50,000
6200	\$16,222			
	\$15,052			
	\$87,003	\$266,097	\$50,000	\$50,000

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 and permits
 E-5.8
E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
7011			\$200	\$200
7012				
7013				
7013				
7021		\$500	\$3,000	\$3,000
7022	\$855	\$1,120	\$2,000	\$2,000
7023		\$7,703	\$6,000	\$6,000
7023				
7031	\$563	\$433	\$525	\$525
7032	\$295	\$300	\$300	\$300
7033				
7034				
7035	\$1,674	\$1,210	\$1,800	\$1,800
7035	\$400	\$1,585	\$1,585	\$1,585
	\$3,787	\$12,851	\$15,410	\$15,410

Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2022

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 System Maint

E-12.3 Water System Maint

E-12.4 Contingency Fund

E-12.5 _____

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230	\$181	\$80	\$200	\$200
7230				
7230				
7230				
7400	\$85,050	\$85,050	\$57,364	\$57,364
7400	\$6,825	\$6,825	\$17,322	\$17,322
7400				
7400				
7450	\$14,608	\$24,241	\$47,940	\$47,940
7450	\$34,995	\$37,486	\$39,918	\$39,918
7450	\$31,809	\$33,155	\$45,928	\$45,928
7450			\$10,000	\$10,000
	\$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
E-14	Insurance					
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						
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		\$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
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	\$0

Proposed Budget

Rafter J Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2022

GENERAL FUNDS

			End of Year	Beginning	Beginning		
			DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year						
C-1.1	General Fund Checking	1010	\$29,767	\$29,767		\$10,000	\$10,000
C-1.2	Savings and Investments	1040	\$676,736	\$676,736			
C-1.3	General Fund CD Balance	1050		\$0			
C-1.4	All Other Funds	1020	\$96	\$96			
C-1.5	Reserves (From Below)		\$586,376	\$586,376	\$1,304,245	\$1,304,245	
C-1.6	Total Estimated Cash and Investments on Hand		\$1,292,975	\$1,292,975	\$1,314,245	\$1,314,245	

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

DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070

C-3	Beginning Balance in Reserve Account (end of previous year)	2019-2020	2020-2021	2021-2022	Pending Approval
		Actual	Estimated	Proposed	
C-3.1	Date of Reserve Approval in Minutes:		\$0	\$0	
C-3.2	Amount to be added to the reserve				
C-3.3	Date of Reserve Approval in Minutes:				
C-3.4	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.5	Identify the amount and project to be spent				
C-3.6	a.				
C-3.7	b.				
C-3.8	c.				
C-3.9	Date of Reserve Approval in Minutes:				
C-3.10	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.11	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES **1090**

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	SUB-TOTAL	\$586,376	\$1,138,505	\$1,304,245	\$1,304,245
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	\$586,376	\$1,138,505	\$1,304,245	\$1,304,245

BOND FUNDS 1060

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	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