

PROPOSED BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending 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	Pending 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	Pending 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	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

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

DISTRICT PHONE: 307-733-5262

PREPARED BY: Eileen Mosman

Proposed 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	Pending 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	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	\$147,602	\$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

Proposed 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	Pending 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	Pending 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

Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2023

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 Maintenance

E-12.3 Water System Maintenance

E-12.4 Contingency Fund

E-12.5

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230	\$60	\$149	\$50	\$50
7230				
7230				
7230				
7400	\$85,050	\$57,360	\$61,176	\$61,176
7400	\$6,825	\$17,328	\$13,356	\$13,356
7400				
7400				
7450	\$27,435	\$36,817	\$48,000	\$48,000
7450	\$34,958	\$33,959	\$23,921	\$23,921
7450	\$33,148	\$39,193	\$56,515	\$56,515
7450			\$10,000	\$10,000
	\$187,476	\$184,806	\$213,018	\$213,018

Proposed 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	Pending Approval
E-14	Insurance				
E-14.1	Liability	7502	\$7,492	\$8,089	\$8,472
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		\$7,492	\$8,089	\$8,472

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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

Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
DOA Chart					
of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010	\$318,299	\$318,299	\$421,302
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)		\$850,000	\$850,000	\$1,150,000
C-1.6	Total Estimated Cash and Investments on Hand		\$1,168,299	\$1,168,299	\$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
C-2.3	Total Deductions (a+b)		\$850,000	\$1,150,000	\$1,150,000
C-2.4	Estimated Non-Restricted Funds Available		\$318,299	\$18,299	\$421,302

DOA Chart
of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
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

		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$650,000	\$850,000	\$1,150,000
C-4.2	Date of Reserve Approval in Minutes: 6/15/2021				
C-4.3	Amount to be added to the reserve	\$200,000	\$300,000		
C-4.4	Date of Reserve Approval in Minutes:				
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	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	\$850,000	\$1,150,000	\$1,150,000	\$1,150,000

BOND FUNDS

1060

		2020-2021	2021-2022	2022-2023	Pending
		Actual	Estimated	Proposed	Approval
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