

## Proposed Budget

<b>Rafter J Improvement and Service District</b>	
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

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 - "Jackson Hole News and Guide"

Where are the public meetings held?

Rafter J administrative Offices - 2951 West Big Trail Drive Jackson WY 83001

## PROPOSED BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-1	<b>Total Budgeted Expenditures</b>	\$463,527	\$202,824	\$289,740	\$270,000
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$200,000	\$300,000	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$691,305	\$924,126	\$1,025,926	\$1,025,926
S-5	<i>Amount requested from County Commissioners</i>	\$222,559	\$384,664	\$384,664	\$384,664
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$147,602	\$218,861	\$217,414	\$217,414
S-8	<b>Tax levy (From the County Treasurer)</b>	\$222,559	\$384,664	\$384,664	\$384,664
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>	\$2,845	\$2,302	\$2,546	\$2,546
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14 **Total Revenue** \$373,006 \$605,827 \$604,624 \$604,624  
FY 7/1/22-6/30/23 Paffer, Improvement and Service District

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

S-20	<b>Total Expenditures</b>	\$463,527	\$202,824	\$289,740	<b>\$289,740</b>
<b>DEBT SUMMARY</b>					

S-21 Principal Paid on Debt \$0 \$0 \$0 \$0

		Actual	Estimated	Proposed	Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$318,299	\$318,299	\$421,302	\$421,302

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S-23 Beginning Balance

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
<b>Total Reserves (a+b+c)</b>		\$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
<b>Total to be added (a+b+c)</b>		<b>\$200,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>

S.31 Subtotal \$850,000 \$1,150,000 \$1,150,000 \$1,150,000

S-31	<b>Subtotal</b>	\$850,000	\$1,150,000	\$1,150,000	\$1,150,000
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
<b>S-33</b>	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	<b>\$850,000</b>	<b>\$1,150,000</b>	<b>\$1,150,000</b>	<b>\$1,150,000</b>

### End of Summary

Date adopted by Special District

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*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  
**NAME OF DISTRICT/BOARD**

**FYE** 6/30/2023

### **PROPERTY TAXES AND ASSESSMENTS**

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

### **FORECASTED REVENUE**

	<b>DOA Chart of Accounts</b>	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	<b>4211</b>				
R-2.2 Additional County Aid (non-treasurer)	<b>4237</b>				
R-2.3 City (or Town) Aid	<b>4237</b>				
R-2.4 Other (Specify)	<b>4237</b>				
<b>R-2.5 Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	<b>4300</b>	\$147,602	\$218,861	\$217,414	\$217,414
R-3.2 Sales of Goods or Services	<b>4300</b>				
R-3.3 Other Assessments	<b>4503</b>				
<b>R-3.4 Total Operating Revenues</b>		\$147,602	\$218,861	\$217,414	\$217,414
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	<b>4201</b>				
R-4.2 Federal Grants thru State Agencies	<b>4201</b>				
R-4.3 Grants from State Agencies	<b>4211</b>				
<b>R-4.4 Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	<b>4501</b>	\$1,155	\$592	\$792	\$792
R-5.2 Other: Specify <u>Late Charges</u>	<b>4500</b>	\$1,690	\$1,710	\$1,754	\$1,754
R-5.3 Other: Additional					
<b>R-5.4 Total Miscellaneous</b>		\$2,845	\$2,302	\$2,546	\$2,546
<b>R-5.5 Total Forecasted Revenue</b>		\$150,447	\$221,163	\$219,960	\$219,960

	<b>DOA Chart of Accounts</b>	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>R-6 Other Forecasted Revenue</b>					
R-6.1 a. Other past due as estimated by Co. Treas.	<b>4004</b>				
R-6.2 b. Other forecasted revenue (specify):	<b>4500</b>				
R-6.3	<b>4500</b>				
R-6.4					
R-6.5					
<b>R-6.6 Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Proposed Budget

Rafter J Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2023

## 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 Sealing  
 E-1.7  
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
6201				
6210	\$67,560			
6211				
6200	\$193,537	\$25,000	\$25,000	
6200		\$23,850	\$23,850	
	\$261,097	\$0	\$48,850	\$48,850

## 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	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
7011			\$200	\$200
7012				
7013				
7013				
7021	\$500	\$100	\$3,000	\$3,000
7022	\$720	\$685	\$7,000	\$7,000
7023	\$2,838	\$6,000	\$6,000	\$6,000
7023				
7031	\$383	\$401	\$400	\$400
7032	\$226		\$300	\$300
7033				
7034				
7035	\$1,210	\$1,740	\$1,500	\$1,500
7035	\$1,585	\$1,003	\$1,000	\$1,000
	\$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

**E-14 Insurance**  
 E-14.1 Liability  
 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**

DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
7502	\$7,492	\$8,089	\$8,472	\$8,472
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				

\$7,492      \$8,089      \$8,472      \$8,472

## DEBT SERVICE BUDGET

**D-1 Debt Service**  
 D-1.1 Principal  
 D-1.2 Interest  
 D-1.3 Fees  
**D-2 TOTAL DEBT SERVICE**

DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

# Proposed Budget

Rafter J Improvement and Service District  
NAME OF DISTRICT/BOARD

FYE 6/30/2023

GENERAL FUNDS				
C-1 <b>Balances at Beginning of Fiscal Year</b> C-1.1    General Fund Checking C-1.2    Savings and Investments C-1.3    General Fund CD Balance C-1.4    All Other Funds C-1.5    Reserves (From Below) C-1.6 <b>Total Estimated Cash and Investments on Hand</b>	<b>DOA Chart of Accounts</b>	<b>End of Year</b> 2020-2021 Actual	<b>Beginning</b> 2021-2022 Estimated	<b>Beginning</b> 2022-2023 Proposed
	<b>1010</b>	\$318,299	\$318,299	\$421,302
	<b>1040</b>	\$0	\$0	\$0
	<b>1050</b>	\$0	\$0	\$0
	<b>1020</b>	\$0	\$0	\$0
		\$850,000	\$850,000	\$1,150,000
		\$1,168,299	\$1,168,299	\$1,571,302
C-2 <b>General Fund Reductions:</b> C-2.1    a. Unpaid bills at FYE C-2.2    b. Reserves C-2.3 <b>Total Deductions (a+b)</b> C-2.4 <b>Estimated Non-Restricted Funds Available</b>	<b>2010</b>	\$850,000	\$1,150,000	\$1,150,000
		\$850,000	\$1,150,000	\$1,150,000
		\$318,299	\$18,299	\$421,302
	<b>DOA Chart of Accounts</b>	<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>1070</b>	
C-3 <b>Beginning Balance in Reserve Account (end of previous year)</b> C-3.2 <i>Date of Reserve Approval in Minutes:</i> _____ C-3.3 <b>Amount to be added to the reserve</b> C-3.4 <i>Date of Reserve Approval in Minutes:</i> _____ C-3.5 <b>SUB-TOTAL</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> C-3.12    Balance to be retained	<b>2020-2021</b> Actual	<b>2021-2022</b> Estimated	<b>2022-2023</b> Proposed	Pending Approval
	\$0	\$0	\$0	\$0
	<b>RESERVES</b>	<b>1090</b>		
C-4 <b>Beginning Balance in Reserve Account (end of previous year)</b> C-4.2 <i>Date of Reserve Approval in Minutes:</i> 6/15/2021 C-4.3 <b>Amount to be added to the reserve</b> C-4.4 <i>Date of Reserve Approval in Minutes:</i> _____ C-4.5 <b>SUB-TOTAL</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> C-4.12    Balance to be retained	<b>2020-2021</b> Actual	<b>2021-2022</b> Estimated	<b>2022-2023</b> Proposed	Pending Approval
	\$650,000	\$850,000	\$1,150,000	\$1,150,000
	<b>BOND FUNDS</b>	<b>1060</b>		
C-5 <b>Beginning Balance in Reserve Account (end of previous year)</b> C-5.2 <i>Date of Reserve Approval in Minutes:</i> _____ C-5.3 <b>Amount to be added to the reserve</b> C-5.4 <i>Date of Reserve Approval in Minutes:</i> _____ C-5.5 <b>SUB-TOTAL</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>2020-2021</b> Actual	<b>2021-2022</b> Estimated	<b>2022-2023</b> Proposed	Pending Approval
	\$0	\$0	\$0	\$0
	<b>C-5.9 TOTAL TO BE SPENT</b>	\$0	\$0	\$0