

Final Budget

| O BAR B ISD | | Budget Hearing Information |
|---|--|---|
| P.O. BOX 614 JACKSON, WY 83001 307-732-7737 | | Location: Office of Valley West Engineering Date: 7/12/2022 Time: 11:00 a.m. |
| Teton | | Budget Prepared by: James Ramage |

S-A **BUDGET MESSAGE** W.S. 16-12-403 (c)

The O BAR B Improvement and Service District owns, maintains, and operates a public water system, a sanitary sewer collection system, storm drainage infrastructure, and a public road (Pub Place). Operating expenses are not projected to change much from previous years. Some water system upgrades were completed in FYE 2022. Additional improvements are planned for this fiscal year. The basis for the tax levy will be held at \$30,000 to cover the ongoing operating costs.

RESERVE DESCRIPTION

S-B **RESERVE DESCRIPTION**
The O Bar B budgets annually to a Reserve / Replacement Fund. \$6250 plus interest is allocated for reserves in this year's budget.

| | |
|---|---------------------|
| S-C | |
| Names of Board Members | Date of End of Term |
| Troy Smith | 12/31/25 |
| Jim Budge | 12/31/25 |
| Ernie Bauer | 12/31/25 |
| Randell Mayers | 12/31/23 |
| Eric Baker | 12/31/23 |
| | |
| | |
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| | |
| | |
| <p>If Yes, enter</p> <p>Address of office: 680 Cache Creek Drive</p> <p>City, State, Zip: Jackson, WY 83001</p> <p>Phone Number: 307-732-7737</p> <p>Hours Open: 9:00 - 5:00</p> | |
| <p>Does the district have regular office hours exceeding 20 hours per week?</p> <p><input checked="" type="checkbox"/> Yes</p> | |

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

The Office of Valley West Engineering

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

Jackson Hole News & Guide

Where are the public meetings held?

The Office of Valley West Engineering

FINAL BUDGET SUMMARY

| OVERVIEW | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|---|----------------------------------|------------------------|-----------------------|----------------|
| S-1 Total Budgeted Expenditures | \$20,352 | \$31,721 | \$47,400 | \$47,400 |
| S-2 Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 Total Change to Restricted Funds | \$6 | \$12,500 | \$6,256 | \$6,256 |
| S-4 Total General Fund and Forecasted Revenues Available | \$65,898 | \$54,769 | \$60,167 | \$60,167 |
| S-5 <i>Amount requested from County Commissioners</i> | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| S-6 Additional Funding Needed : | | | \$0 | \$0 |
| REVENUE SUMMARY | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
| S-7 Operating Revenues | \$10,527 | \$0 | \$600 | \$600 |
| S-8 Tax levy (From the County Treasurer) | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| 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 | \$608 | \$6 | \$10 | \$10 |
| S-13 Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 Total Revenue | \$41,135 | \$30,006 | \$30,610 | \$30,610 |
| FY 7/1/22-6/30/23 | | | | O BAR B ISD |
| EXPENDITURE SUMMARY | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
| S-15 Capital Outlay | \$0 | \$9,139 | \$15,000 | \$15,000 |
| S-16 Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 Administration | \$10,806 | \$12,334 | \$12,800 | \$12,800 |
| S-18 Operations | \$9,446 | \$8,549 | \$17,500 | \$17,500 |
| S-19 Indirect Costs | \$100 | \$1,699 | \$2,100 | \$2,100 |
| S-20R Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 Total Expenditures | \$20,352 | \$31,721 | \$47,400 | \$47,400 |
| 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 | \$24,763 | \$24,763 | \$29,557 | \$29,557 |
| 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 | \$62,539 | \$62,545 | \$75,045 | \$75,045 |
| S-26 c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | | | |
| S-27 Amount to be added | | | | |
| S-28 a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 |
| S-29 b. Reserves | \$6 | \$12,500 | \$6,256 | \$6,256 |
| S-30 c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | | | |
| S-31 Subtotal | \$62,545 | \$75,045 | \$81,301 | \$81,301 |
| S-32 Less Total to be spent | \$0 | \$0 | \$0 | \$0 |
| S-33 TOTAL RESERVES AT END OF FISCAL YEAR | \$62,545 | \$75,045 | \$81,301 | \$81,301 |

End of Summary

Date adopted by Special District 7/12/2022

Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: P.O. BOX 614
JACKSON, WY 83001

PREPARED BY: James Ramage

DISTRICT PHONE: 307-732-7737

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/4/22 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

O BAR B ISD
NAME OF DISTRICT/BOARD

FYE 6/30/2023

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 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| 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 Operating Revenues | | \$0 | \$0 | \$0 | \$0 |
| R-3 Operating Revenues | | | | | |
| R-3.1 Customer Charges | 4300 | \$10,527 | \$0 | \$600 | \$600 |
| R-3.2 Sales of Goods or Services | 4300 | | | | |
| R-3.3 Other Assessments | 4503 | | | | |
| R-3.4 Total Operating Revenues | | \$10,527 | \$0 | \$600 | \$600 |
| 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 | \$6 | \$6 | \$10 | \$10 |
| R-5.2 Other: Specify | <u>From Closed HOA Acct.</u> | | | | |
| R-5.3 Other: Additional | 4500 | \$602 | | | |
| R-5.4 Total Miscellaneous | | \$608 | \$6 | \$10 | \$10 |
| R-5.5 Total Forecasted Revenue | | \$11,135 | \$6 | \$610 | \$610 |

R-6 Other Forecasted Revenue

R-6.1 a. Other past due as estimated by Co. Treas.
R-6.2 b. Other forecasted revenue (specify):
R-6.3 _____
R-6.4 _____
R-6.5 _____
R-6.6 _____

| | | | | |
|------|-----|-----|-----|-----|
| 4004 | | | | |
| 4500 | | | | |
| 4500 | | | | |
| | \$0 | \$0 | \$0 | \$0 |

Final Budget

O BAR B ISD
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 System Improvements
 E-1.6 _____
 E-1.7 _____
 E-1.8 **TOTAL CAPITAL OUTLAY**

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-----------------------|------------------|---------------------|--------------------|----------------|
| 6201 | | | | |
| 6210 | | | | |
| 6211 | | | | |
| 6200 | | \$9,139 | \$15,000 | \$15,000 |
| 6200 | | | | |
| | \$0 | \$9,139 | \$15,000 | \$15,000 |

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 Administration
 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 P.O. Box Rental
 E-5.7 Advertising
 E-5.8 _____
E-6 TOTAL ADMINISTRATION

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-----------------------|------------------|---------------------|--------------------|----------------|
| 7002 | | | | |
| 7003 | | | | |
| 7004 | | | | |
| 7005 | | | | |
| 7005 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 7011 | | | | |
| 7012 | | | | |
| 7013 | | | | |
| 7013 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 7021 | \$765 | \$2,250 | \$2,000 | \$2,000 |
| 7022 | | | | |
| 7023 | \$9,898 | \$9,875 | \$10,500 | \$10,500 |
| 7023 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 7031 | | | \$50 | \$50 |
| 7032 | | | | |
| 7033 | | | | |
| 7034 | | | | |
| 7035 | \$98 | \$132 | \$150 | \$150 |
| 7035 | \$45 | \$77 | \$100 | \$100 |
| | \$0 | \$0 | \$0 | \$0 |
| | \$10,806 | \$12,334 | \$12,800 | \$12,800 |

Final Budget

O BAR B ISD

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 Road Maintenance
- E-10.2 Water System O&M
- E-10.3 Sewer System O&M
- E-10.4 Storm Drainage O&M

E-10.5 _____

E-11 Contractual Arrangements (List)

E-11.1 _____
 E-11.2 _____
 E-11.3 _____
 E-11.4 _____
 E-11.5 _____

E-12 Other operations (Specify)

- E-12.1 Water Quality Monitoring
- E-12.2 Electrical - Well Pump

E-12.3 _____
 E-12.4 _____
 E-12.5 _____

E-13 TOTAL OPERATIONS

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-----------------------|------------------|---------------------|--------------------|----------------|
| 7202 | | | | |
| 7203 | | | | |
| 7204 | | | | |
| 7204 | | | | |
| | | | | |
| 7211 | | | | |
| 7212 | | | | |
| 7212 | | | | |
| | | | | |
| 7220 | | | | |
| 7220 | | | | |
| 7220 | | | | |
| 7220 | | | | |
| | | | | |
| 7230 | \$748 | | \$1,000 | \$1,000 |
| 7230 | \$7,496 | \$7,248 | \$12,000 | \$12,000 |
| 7230 | | | \$1,500 | \$1,500 |
| 7230 | | | \$1,000 | \$1,000 |
| | | | | |
| 7400 | | | | |
| 7400 | | | | |
| 7400 | | | | |
| 7400 | | | | |
| | | | | |
| 7450 | \$712 | \$811 | \$1,500 | \$1,500 |
| 7450 | \$490 | \$490 | \$500 | \$500 |
| 7450 | | | | |
| 7450 | | | | |
| | | | | |
| | \$9,446 | \$8,549 | \$17,500 | \$17,500 |

Final Budget

O BAR B ISD

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 Treasurer Bond
 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 | Final Approval |
|--------------------------|---------------------|------------------------|-----------------------|----------------|
| 7502 | | \$1,599 | \$2,000 | \$2,000 |
| 7503 | | | | |
| 7504 | | | | |
| 7505 | \$100 | \$100 | \$100 | \$100 |
| 7505 | | | | |
| | | | | |
| | | | | |
| 7511 | | | | |
| 7512 | | | | |
| 7513 | | | | |
| 7514 | | | | |
| 7515 | | | | |
| 7516 | | | | |
| 7516 | | | | |
| | | | | |
| | | | | |
| \$100 | \$1,699 | \$2,100 | \$2,100 | |

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 | Final Approval |
|--------------------------|---------------------|------------------------|-----------------------|----------------|
| 6401 | | | | |
| 6410 | | | | |
| 6420 | | | | |
| | \$0 | \$0 | \$0 | \$0 |

Final Budget

O BAR B ISD

NAME OF DISTRICT/BOARD

FYE 6/30/2023

GENERAL FUNDS

| | | DOA Chart of Accounts | End of Year | Beginning | Beginning |
|-------|---|-----------------------|------------------|---------------------|--------------------|
| | | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed |
| C-1 | Balances at Beginning of Fiscal Year | 1010 | \$24,763 | \$24,763 | \$29,557 |
| C-1.1 | General Fund Checking | 1040 | | \$0 | |
| C-1.2 | Savings and Investments | 1050 | | \$0 | |
| C-1.3 | General Fund CD Balance | 1020 | | \$0 | |
| C-1.4 | All Other Funds | | \$62,545 | \$62,545 | \$81,301 |
| C-1.5 | Reserves (From Below) | | \$87,308 | \$87,308 | \$110,858 |
| C-1.6 | Total Estimated Cash and Investments on Hand | | | | |

C-2 General Fund Reductions:

| | | DOA Chart of Accounts | 2010 | | |
|-------|---|-----------------------|----------|----------|----------|
| | | | | | |
| C-2.1 | a. Unpaid bills at FYE | | \$62,545 | \$75,045 | \$81,301 |
| C-2.2 | b. Reserves | | \$62,545 | \$75,045 | \$81,301 |
| C-2.3 | Total Deductions (a+b) | | \$24,763 | \$12,263 | \$29,557 |
| C-2.4 | Estimated Non-Restricted Funds Available | | | | |

DOA Chart of Accounts

| SINKING & DEBT SERVICE FUNDS | 1070 | | | |
|------------------------------|------|--|--|--|
|------------------------------|------|--|--|--|

| | | DOA Chart of Accounts | 2020-2021 | 2021-2022 | 2022-2023 | Final Approval |
|--------|---|-----------------------|-----------|-----------|-----------|----------------|
| | | | Actual | Estimated | Proposed | |
| C-3 | | | | \$0 | \$0 | |
| C-3.1 | Beginning Balance in Reserve Account (end of previous year) | | | | | |
| 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 | | | |
|----------|------|--|--|--|
|----------|------|--|--|--|

| | | DOA Chart of Accounts | 2020-2021 | 2021-2022 | 2022-2023 | Final Approval |
|--------|---|-----------------------|-----------|-----------|-----------|----------------|
| | | | Actual | Estimated | Proposed | |
| C-4 | | | | | | |
| C-4.1 | Beginning Balance in Reserve Account (end of previous year) | | \$62,539 | \$62,545 | \$75,045 | \$75,045 |
| C-4.2 | Date of Reserve Approval in Minutes: | 7/15/20 & 7/14/21 | | | | |
| C-4.3 | Amount to be added to the reserve | | \$6 | \$12,500 | \$6,256 | \$6,256 |
| C-4.4 | Date of Reserve Approval in Minutes: | 7/12/2022 | | | | |
| C-4.5 | SUB-TOTAL | | \$62,545 | \$75,045 | \$81,301 | \$81,301 |
| 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 | | \$62,545 | \$75,045 | \$81,301 | \$81,301 |

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

| | | DOA Chart of Accounts | 2020-2021 | 2021-2022 | 2022-2023 | Final Approval |
|-------|---|-----------------------|-----------|-----------|-----------|----------------|
| | | | Actual | Estimated | Proposed | |
| C-5 | | | | | | |
| C-5.1 | 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 |