

## Proposed Budget

O BAR B ISD		Budget Hearing Information
PO Box 614		<b>Location:</b> Office of Valley West Engineering
Jackson, WY 83001		<b>Date:</b> 7/9/2024
307-732-7737		<b>Time:</b> 11:00 AM
Teton County		<b>Budget Prepared by:</b> 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). Expenses continue to creep upward. Water system improvements are planned again for this fiscal year.

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

S-C	
<b>Names of Board Members</b>	Date of End of Term
Troy Smith	12/31/25
Jim Budge	12/31/25
Ernie Bauer	12/31/25
Randell Mayers	12/31/27
Eric Baker	12/31/27
<p><b>If Yes, enter</b></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?

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?

Office of Valley West Engineering

## PROPOSED BUDGET SUMMARY

OVERVIEW		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-1	<b>Total Budgeted Expenditures</b>	\$28,079	\$35,465	\$52,200	\$52,200
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$6	\$25,000	\$6,250	\$6,250
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$75,825	\$57,639	\$59,374	\$59,374
S-5	<i>Amount requested from County Commissioners</i>	\$29,375	\$35,000	\$35,000	\$35,000
S-6	<b>Additional Funding Needed :</b>  <b>Projected Surplus:</b>			\$0 \$924	\$0 \$924
REVENUE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$1,381	\$1,200	\$1,200	\$1,200
S-8	<b>Tax levy (From the County Treasurer)</b>	\$29,375	\$35,000	\$35,000	\$35,000
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>	\$6	\$1,375	\$1,000	\$1,000
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$30,761	\$37,575	\$37,200	\$37,200
FY 7/1/24-6/30/25					
EXPENDITURE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$492	\$6,000	\$16,000	\$16,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$9,788	\$12,283	\$13,100	\$13,100
S-18	<b>Operations</b>	\$15,874	\$15,051	\$20,500	\$20,500
S-19	<b>Indirect Costs</b>	\$1,925	\$2,130	\$2,600	\$2,600
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$28,079	\$35,465	\$52,200	\$52,200
DEBT SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$45,064	\$20,064	\$22,174	\$22,174
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Sinking and Debt Service Funds	\$62,551	\$62,557	\$87,557	\$87,557
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$62,551	\$62,557	\$87,557	\$87,557
S-27	<b>Amount to be added</b>				
S-28	a. Sinking and Debt Service Funds	\$6	\$25,000	\$6,250	\$6,250
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$6	\$25,000	\$6,250	\$6,250
S-31	<b>Subtotal</b>	\$62,557	\$87,557	\$93,807	\$93,807
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$62,557	\$87,557	\$93,807	\$93,807

*End of Summary*

*Budget Officer / District Official (if not same as "Submitted by")* \_\_\_\_\_ *Date adopted by Special District* \_\_\_\_\_

**DISTRICT ADDRESS:** PO Box 614  
Jackson, WY 83001

**PREPARED BY:** James Ramage

**DISTRICT PHONE: 307-732-7737**

## Proposed Budget

O BAR B ISD  
NAME OF DISTRICT/BOARD

FYE 6/30/2025

### **PROPERTY TAXES AND ASSESSMENTS**

	<b>DOA Chart of Accounts</b>	2022-2023 Actual	2023-2024 Estimated	2024-2025 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>	\$29,375	\$35,000	\$35,000	\$35,000
R-1.2 Other County Support (see note on the right)	<b>4005</b>				

### **FORECASTED REVENUE**

	<b>DOA Chart of Accounts</b>	2022-2023 Actual	2023-2024 Estimated	2024-2025 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>	\$1,381	\$1,200	\$1,200	\$1,200
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>		\$1,381	\$1,200	\$1,200	\$1,200
<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>	\$6	\$1,375	\$1,000	\$1,000
R-5.2 Other: Specify	<b>4500</b>				
R-5.3 Other: Additional					
<b>R-5.4 Total Miscellaneous</b>		\$6	\$1,375	\$1,000	\$1,000
<b>R-5.5 Total Forecasted Revenue</b>		\$1,387	\$2,575	\$2,200	\$2,200

	<b>DOA Chart of Accounts</b>	2022-2023 Actual	2023-2024 Estimated	2024-2025 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

O BAR B ISD  
NAME OF DISTRICT/BOARD

FYE 6/30/2025

## 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 Road Improvements  
 E-1.7 \_\_\_\_\_  
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
6201				
6210				
6211				
6200	\$492	\$6,000	\$14,000	\$14,000
6200			\$2,000	\$2,000
	\$492	\$6,000	\$16,000	\$16,000

## 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 PO Box Rental  
 E-5.7 Advertising  
 E-5.8 see additional details  
**E-6 TOTAL ADMINISTRATION**

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
7011				
7012				
7013				
7013				
7021	\$0	\$1,735	\$2,000	\$2,000
7022				
7023	\$9,563	\$10,000	\$10,500	\$10,500
7023				
7031	\$0	\$0	\$100	\$100
7032				
7033				
7034				
7035	\$176	\$200	\$200	\$200
7035	\$50	\$88	\$100	\$100
		\$260	\$200	\$200
	\$9,788	\$12,283	\$13,100	\$13,100

# Proposed Budget

O BAR B ISD

FYE 6/30/2025

## **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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230	\$682	\$700	\$1,000	\$1,000
7230	\$11,583	\$10,000	\$14,000	\$14,000
7230	\$0	\$1,561	\$2,000	\$2,000
7230	\$0	\$500	\$1,000	\$1,000
7400				
7400				
7400				
7400				
7450	\$3,140	\$1,800	\$2,000	\$2,000
7450	\$469	\$490	\$500	\$500
7450				
7450				
	\$15,874	\$15,051	\$20,500	\$20,500

# Proposed Budget

O BAR B ISD

FYE 6/30/2025

## 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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7502	\$1,825	\$2,030	\$2,500	\$2,500
7503				
7504				
7505	\$100	\$100	\$100	\$100
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
	\$1,925	\$2,130	\$2,600	\$2,600

## 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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

# Proposed Budget

O BAR B ISD

NAME OF DISTRICT/BOARD

FYE 6/30/2025

## GENERAL FUNDS

	DOA Chart of Accounts	End of Year	Beginning	Beginning		
		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval	
C-1	<b>Balances at Beginning of Fiscal Year</b>					
C-1.1	General Fund Checking	<b>1010</b>	\$45,064	\$45,064	\$22,174	\$22,174
C-1.2	Savings and Investments	<b>1040</b>		\$0		
C-1.3	General Fund CD Balance	<b>1050</b>		\$0		
C-1.4	All Other Funds	<b>1020</b>		\$0		
C-1.5	Reserves (From Below)		\$62,557	\$62,557	\$93,807	\$93,807
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		<b>\$107,621</b>	<b>\$107,621</b>	<b>\$115,981</b>	<b>\$115,981</b>

## C-2 General Fund Reductions:

C-2.1	a. Unpaid bills at FYE	<b>2010</b>				
C-2.2	b. Reserves		\$62,557	\$87,557	\$93,807	\$93,807
C-2.3	<b>Total Deductions (a+b)</b>		\$62,557	\$87,557	\$93,807	\$93,807
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		<b>\$45,064</b>	<b>\$20,064</b>	<b>\$22,174</b>	<b>\$22,174</b>

## DOA Chart of Accounts

<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>1070</b>			
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C-3		2022-2023	2023-2024	2024-2025	Pending Approval
		Actual	Estimated	Proposed	
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$62,551	\$62,557	\$87,557	\$87,557
C-3.2	<i>Date of Reserve Approval in Minutes:</i> 15/20, 7/14/21, 7/12/22, 7/11/23				
C-3.3	Amount to be added to the reserve	\$6	\$25,000	\$6,250	\$6,250
C-3.4	<i>Date of Reserve Approval in Minutes:</i> 7/9/2024				
C-3.5	<b>SUB-TOTAL</b>	<b>\$62,557</b>	<b>\$87,557</b>	<b>\$93,807</b>	<b>\$93,807</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	<b>\$62,557</b>	<b>\$87,557</b>	<b>\$93,807</b>	<b>\$93,807</b>

## RESERVES

**1090**

C-4		2022-2023	2023-2024	2024-2025	Pending Approval
		Actual	Estimated	Proposed	
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## BOND FUNDS

**1060**

C-5		2022-2023	2023-2024	2024-2025	Pending Approval
		Actual	Estimated	Proposed	
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	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>C-5.9 TOTAL TO BE SPENT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>