

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: 7/18/2024
307-733-5262	Time: 6:00 PM
Teton County	Budget Prepared by: Eileen Mosman

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<p>Our FY 2024-2025 Proposed Budget is similar to our FY 2023-2024 budget and forecasted results, with some fluctuations in various expenditure categories due to various maintenance and service needs.</p>		

S-B RESERVE DESCRIPTION

Net increase to reserves is \$325,000

S-C		Does the district have regular office hours exceeding 20 hours per week?
Names of Board Members	Date of End of Term	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Brian Schilling	3/17/26	<p>If Yes, enter</p> <p>Address of office: 2951 West Big Trail Drive</p> <p>City, State, Zip: Jackson, WY 83001</p> <p>Phone Number: 307-773-5262</p> <p>Hours Open: 9:00 AM - 5:00 PM Monday-Friday</p>
Eileen Mosman	3/21/28	
Stephen Foster	3/21/28	

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 published 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		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$285,644	\$279,595	\$310,651	\$310,651
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$300,000	\$321,799	\$325,000	\$325,000
S-4	Total General Fund and Forecasted Revenues Available	\$984,519	\$669,554	\$1,025,610	\$1,025,610
S-5	Amount requested from County Commissioners	\$368,516	\$385,605	\$429,940	\$429,940
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$389,959	\$389,959
REVENUE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-7	Operating Revenues	\$200,439	\$186,775	\$192,711	\$192,711
S-8	Tax levy (From the County Treasurer)	\$368,516	\$385,605	\$429,940	\$429,940
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	\$11,716	\$15,125	\$13,000	\$13,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$580,671	\$587,505	\$635,651	\$635,651
FY 7/1/24-6/30/25		Rafter J Improvement and Service District			
EXPENDITURE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-15	Capital Outlay	\$60,295	\$15,000	\$14,000	\$14,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$14,461	\$18,415	\$26,850	\$26,850
S-18	Operations	\$202,542	\$237,159	\$260,100	\$260,100
S-19	Indirect Costs	\$8,346	\$9,021	\$9,701	\$9,701
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$285,644	\$279,595	\$310,651	\$310,651
DEBT SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$403,848	\$82,049	\$389,959	\$389,959
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$1,150,000	\$1,450,000	\$1,771,799	\$1,771,799
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$1,150,000	\$1,450,000	\$1,771,799	\$1,771,799
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$300,000	\$321,799	\$325,000	\$325,000
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$300,000	\$321,799	\$325,000	\$325,000
S-31	Subtotal	\$1,450,000	\$1,771,799	\$2,096,799	\$2,096,799
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,450,000	\$1,771,799	\$2,096,799	\$2,096,799

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

Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2025

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$368,516	\$385,605	\$429,940	\$429,940
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 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	\$200,439	\$186,775	\$192,711	\$192,711
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$200,439	\$186,775	\$192,711	\$192,711
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	\$9,736	\$13,455	\$12,000	\$12,000
R-5.2 Other: Specify <u>Late Charges</u>	4500	\$1,980	\$1,670	\$1,000	\$1,000
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$11,716	\$15,125	\$13,000	\$13,000
R-5.5 Total Forecasted Revenue		\$212,155	\$201,900	\$205,711	\$205,711
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 6/30/2025

NAME OF DISTRICT/BOARD

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 Plow Replacement
- E-1.6 Eastside Ditch/Tensleep Culvert
- E-1.7 see additional details
- 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			\$14,000	\$14,000
6200	\$45,159	\$15,000		
	\$15,136			
	\$60,295	\$15,000	\$14,000	\$14,000

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 & Permits
- E-5.8

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			\$200	\$200
7012				
7013				
7013				
7021	\$4,850	\$5,220	\$8,000	\$8,000
7022	\$7,500	\$8,570	\$10,000	\$10,000
7023	\$0	\$1,088	\$6,000	\$6,000
7023				
7031	\$0	\$1,003	\$500	\$500
7032				
7033				
7034				
7035	\$1,290	\$1,896	\$1,500	\$1,500
7035	\$821	\$638	\$650	\$650
	\$14,461	\$18,415	\$26,850	\$26,850

Proposed Budget

Rafter J Improvement and Service District

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 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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230	\$38	\$57	\$100	\$100
7230				
7230				
7230				
7400	\$61,176	\$68,304	\$82,222	\$82,222
7400	\$13,356	\$13,476	\$11,700	\$11,700
7400				
7400				
7450	\$39,096	\$19,863	\$82,728	\$82,728
7450	\$25,134	\$38,845	\$38,400	\$38,400
7450	\$63,742	\$95,614	\$34,950	\$34,950
7450	\$0	\$1,000	\$10,000	\$10,000
	\$202,542	\$237,159	\$260,100	\$260,100

Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2025

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	7502	\$8,346	\$9,021	\$9,701
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		\$8,346	\$9,021	\$9,701

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 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 6/30/2025

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2022-2023	2023-2024	2024-2025	Pending
		Actual	Estimated	Proposed	Approval
DOA Chart					
of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010 \$403,848	\$403,848	\$389,959	\$389,959
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)		\$1,450,000	\$2,096,799	\$2,096,799
C-1.6	Total Estimated Cash and Investments on Hand		\$1,853,848	\$2,486,758	\$2,486,758
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$1,771,799	\$2,096,799	\$2,096,799
C-2.3	Total Deductions (a+b)		\$1,771,799	\$2,096,799	\$2,096,799
C-2.4	Estimated Non-Restricted Funds Available		\$403,848	\$389,959	\$389,959

DOA Chart
of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2022-2023	2023-2024	2024-2025	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$1,150,000	\$1,450,000	\$1,771,799	\$1,771,799
C-3.2	Date of Reserve Approval in Minutes:				
C-3.3	Amount to be added to the reserve	\$300,000	\$321,799	\$325,000	\$325,000
C-3.4	Date of Reserve Approval in Minutes:				
C-3.5	SUB-TOTAL	\$1,450,000	\$1,771,799	\$2,096,799	\$2,096,799
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	\$1,450,000	\$1,771,799	\$2,096,799	\$2,096,799

RESERVES

1090

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

BOND FUNDS

1060

		2022-2023	2023-2024	2024-2025	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

Proposed Budget

Rafter J Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2025

ADDITIONAL DETAILS

2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
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DATA INPUT

Add to Section

Description

[illegible]