

## 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)

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.

S-B **RESERVE DESCRIPTION**  
Net increase to reserves is \$325,000

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

*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  
 NAME OF DISTRICT/BOARD

FYE 6/30/2025

### **PROPERTY TAXES AND ASSESSMENTS**

R-1 **Property Taxes and Assessments Received**  
 R-1.1 **Tax Levy (From the County Treasurer)**  
 R-1.2 Other County Support (see note on the right)

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
4001	\$368,516	\$385,605	\$429,940	\$429,940
4005				

### **FORECASTED REVENUE**

R-2 **Revenues from Other Governments**  
 R-2.1 State Aid  
 R-2.2 Additional County Aid (non-treasurer)  
 R-2.3 City (or Town) Aid  
 R-2.4 Other (Specify)  
 R-2.5 **Total Government Support**  
 R-3 **Operating Revenues**  
 R-3.1 Customer Charges  
 R-3.2 Sales of Goods or Services  
 R-3.3 Other Assessments  
 R-3.4 **Total Operating Revenues**  
 R-4 **Grants**  
 R-4.1 Direct Federal Grants  
 R-4.2 Federal Grants thru State Agencies  
 R-4.3 Grants from State Agencies  
 R-4.4 **Total Grants**  
 R-5 **Miscellaneous Revenue**  
 R-5.1 Interest  
 R-5.2 Other: Specify Late Charges  
 R-5.3 Other: Additional  
 R-5.4 **Total Miscellaneous**  
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$200,439	\$186,775	\$192,711	\$192,711
4300				
4503				
	\$200,439	\$186,775	\$192,711	\$192,711
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$9,736	\$13,455	\$12,000	\$12,000
4500	\$1,980	\$1,670	\$1,000	\$1,000
	\$11,716	\$15,125	\$13,000	\$13,000
	\$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.  
 R-6.2 b. Other forecasted revenue (specify):  
 R-6.3 \_\_\_\_\_  
 R-6.4 \_\_\_\_\_  
 R-6.5 \_\_\_\_\_  
 R-6.6 **Total Other Forecasted Revenue (a+b)**

4004				
4500				
4500				
	\$0	\$0	\$0	\$0

# Proposed Budget

Rafter J Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2025

## CAPITAL OUTLAY BUDGET

<b>E-1</b>	<b>Capital Outlay</b>
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	<b>TOTAL CAPITAL OUTLAY</b>

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

<b>E-2</b>	<b>Personnel Services</b>
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	
<b>E-3</b>	<b>Board Expenses</b>
E-3.1	Travel
E-3.2	Mileage
E-3.3	Other (Specify)
E-3.4	
E-3.5	
E-3.6	
<b>E-4</b>	<b>Contractual Services</b>
E-4.1	Legal
E-4.2	Accounting/Auditing
E-4.3	Other (Specify)
E-4.4	Engineering
E-4.5	
E-4.6	
<b>E-5</b>	<b>Other Administrative Expenses</b>
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	
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
<b>7011</b>			\$200	\$200
7012				
7013				
7013				
<b>7021</b>	\$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				
<b>7031</b>	\$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

<b>E-7</b>	<b>Personnel Services</b>
E-7.1	Wages--Operations
E-7.2	Service Contracts
E-7.3	Other (Specify)
E-7.4	_____
E-7.5	_____
E-7.6	_____
<b>E-8</b>	<b>Travel</b>
E-8.1	Mileage
E-8.2	Other (Specify)
E-8.3	_____
E-8.4	_____
E-8.5	_____
<b>E-9</b>	<b>Operating supplies (List)</b>
E-9.1	_____
E-9.2	_____
E-9.3	_____
E-9.4	_____
E-9.5	_____
<b>E-10</b>	<b>Program Services (List)</b>
E-10.1	Advertising
E-10.2	_____
E-10.3	_____
E-10.4	_____
E-10.5	_____
<b>E-11</b>	<b>Contractual Arrangements (List)</b>
E-11.1	HOA Staff Reimbursement
E-11.2	HOA Vehicle Usage
E-11.3	_____
E-11.4	_____
E-11.5	_____
<b>E-12</b>	<b>Other operations (Specify)</b>
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	_____
<b>E-13</b>	<b>TOTAL OPERATIONS</b>

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

**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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
7502	\$8,346	\$9,021	\$9,701	\$9,701
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
<b>E-17 TOTAL INDIRECT COSTS</b>	<b>\$8,346</b>	<b>\$9,021</b>	<b>\$9,701</b>	<b>\$9,701</b>

## 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
<b>D-2 TOTAL DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2025

NAME OF DISTRICT/BOARD

## 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>	\$403,848	\$403,848	\$389,959
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)		\$1,450,000	\$1,450,000	\$2,096,799
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		\$1,853,848	\$1,853,848	\$2,486,758

## C-2 General Fund Reductions:

C-2.1	a. Unpaid bills at FYE	<b>2010</b>			
C-2.2	b. Reserves		\$1,450,000	\$1,771,799	\$2,096,799
C-2.3	<b>Total Deductions (a+b)</b>		\$1,450,000	\$1,771,799	\$2,096,799
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		\$403,848	\$82,049	\$389,959

## 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)	\$1,150,000	\$1,450,000	\$1,771,799	\$1,771,799
C-3.2	<i>Date of Reserve Approval in Minutes:</i>				
C-3.3	Amount to be added to the reserve	\$300,000	\$321,799	\$325,000	\$325,000
C-3.4	<i>Date of Reserve Approval in Minutes:</i>				
C-3.5	<b>SUB-TOTAL</b>	\$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	<i>Date of Reserve Approval in Minutes:</i>				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$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**

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>	\$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	<i>Date of Reserve Approval in Minutes:</i>				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0	\$0	\$0

## 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>	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$0	\$0

## Proposed Budget

**Rafter J Improvement and Service District**  
**NAME OF DISTRICT/BOARD**

FYE 6/30/2025

## ADDITIONAL DETAILS