

Final Budget

O BAR B ISD	
Budget Hearing Information	
PO Box 614	Location: Office of Valley West Engineering
Jackson, WY 83001	Date: 7/9/2024
307-732-7737	Time: 11:00 AM
Teton County	Budget Prepared by: James Ramage

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<p>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.</p> <p>At the budget hearing, the Directors authorized \$20,000 in water system capital improvements, and \$20,000 in road / drainage capital improvements. They therefore increased the tax levy to \$50,000 to help cover these expenses.</p>		

S-B	RESERVE DESCRIPTION
<p>The O Bar B normally contributes annually to a Reserve Fund. However, due to the significant capital expenditures planned for this year, no reserve allocation will be made.</p>	

S-C		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="width: 20%; text-align: center;">Yes</td> </tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	Yes																						
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	If Yes, enter	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Address of office:</td> <td>680 Cache Creek Drive</td> </tr> <tr> <td>City, State, Zip:</td> <td>Jackson, WY 83001</td> </tr> <tr> <td>Phone Number:</td> <td>307-732-7737</td> </tr> <tr> <td>Hours Open:</td> <td>9:00 - 5:00</td> </tr> </table>	Address of office:	680 Cache Creek Drive	City, State, Zip:	Jackson, WY 83001	Phone Number:	307-732-7737	Hours Open:	9:00 - 5:00																
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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

FINAL BUDGET SUMMARY

OVERVIEW		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$28,079	\$35,465	\$52,200	\$76,200
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$6	\$25,000	\$6,250	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$75,825	\$57,639	\$59,374	\$79,311
S-5	Amount requested from County Commissioners	\$29,375	\$35,000	\$35,000	\$50,000
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$924	\$3,111
REVENUE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-7	Operating Revenues	\$1,381	\$1,200	\$1,200	\$1,200
S-8	Tax levy (From the County Treasurer)	\$29,375	\$35,000	\$35,000	\$50,000
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	\$6	\$1,375	\$1,000	\$1,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$30,761	\$37,575	\$37,200	\$52,200
FY 7/1/24-6/30/25		O BAR B ISD			
EXPENDITURE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-15	Capital Outlay	\$492	\$6,000	\$16,000	\$40,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$9,788	\$12,283	\$13,100	\$13,100
S-18	Operations	\$15,874	\$15,051	\$20,500	\$20,500
S-19	Indirect Costs	\$1,925	\$2,130	\$2,600	\$2,600
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$28,079	\$35,465	\$52,200	\$76,200
DEBT SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$45,064	\$20,064	\$22,174	\$27,111
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
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
	Total Reserves (a+b+c)	\$62,551	\$62,557	\$87,557	\$87,557
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$6	\$25,000	\$6,250	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$6	\$25,000	\$6,250	\$0
S-31	Subtotal	\$62,557	\$87,557	\$93,807	\$87,557
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$62,557	\$87,557	\$93,807	\$87,557

End of Summary

Budget Officer / District Official (if not same as "Submitted by") _____ Date adopted by Special District 7/9/2024

DISTRICT ADDRESS: PO 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.

5/31/23 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

O BAR B ISD

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	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	4001	\$29,375	\$35,000	\$50,000
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	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		\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	4300	\$1,381	\$1,200	\$1,200
R-3.2	Sales of Goods or Services	4300			
R-3.3	Other Assessments	4503			
R-3.4	Total Operating Revenues		\$1,381	\$1,200	\$1,200
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
R-5	Miscellaneous Revenue				
R-5.1	Interest	4501	\$6	\$1,375	\$1,000
R-5.2	Other: Specify _____	4500			
R-5.3	Other: Additional _____				
R-5.4	Total Miscellaneous		\$6	\$1,375	\$1,000
R-5.5	Total Forecasted Revenue		\$1,387	\$2,575	\$2,200
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

Final Budget

O BAR B ISD

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 Water System Improvements
- E-1.6 Road / Drainage Improvements
- E-1.7
- E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
6201				
6210				
6211				
6200	\$492	\$6,000	\$14,000	\$20,000
6200			\$2,000	\$20,000
	\$492	\$6,000	\$16,000	\$40,000

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	Final 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

Final 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	Final 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

Final 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

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final 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				

E-17 TOTAL INDIRECT COSTS

\$1,925	\$2,130	\$2,600	\$2,600
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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	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final Budget

O BAR B ISD

FYE 6/30/2025

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2022-2023	2023-2024	2024-2025	Final Approval
		Actual	Estimated	Proposed	
DOA Chart of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010 \$45,064	\$45,064	\$22,174	\$27,111
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)		\$62,557	\$93,807	\$87,557
C-1.6	Total Estimated Cash and Investments on Hand		\$107,621	\$115,981	\$114,668
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$62,557	\$87,557	\$93,807
C-2.3	Total Deductions (a+b)		\$62,557	\$87,557	\$87,557
C-2.4	Estimated Non-Restricted Funds Available		\$45,064	\$20,064	\$27,111

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2022-2023	2023-2024	2024-2025	Final Approval
		Actual	Estimated	Proposed	
C-3	Beginning Balance in Reserve Account (end of previous year)	\$62,551	\$62,557	\$87,557	\$87,557
C-3.2	Date of Reserve Approval in Minutes: 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	
C-3.4	Date of Reserve Approval in Minutes: 7/9/2024				
C-3.5	SUB-TOTAL	\$62,557	\$87,557	\$93,807	\$87,557
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	\$62,557	\$87,557	\$93,807	\$87,557

RESERVES

1090

		2022-2023	2023-2024	2024-2025	Final Approval
		Actual	Estimated	Proposed	
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	Final Approval
		Actual	Estimated	Proposed	
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