

Proposed Budget

Elk Refuge Sewer District

Elk Refuge Sewer District	
PO Box 13942 Jackson, WY 83002 (307) 699-4707	Budget Hearing Information Location: Video Call - see link in budget message Date: 7/16/2025 Time: 1:00 p.m.
Teton County	Budget Prepared by: Monay Olson

S-A **BUDGET MESSAGE**

The Elk Refuge Sewer District is a recently formed district that serves the Elk Refuge Inn's and Flat Creek Inn's sewer connections to the Town of Jackson. The vast majority of expenditure for the 2025-26 fiscal year is for design and construction of the sewer system. Fees will be collected from a mill levy (8 mills) and a special assessment for the properties served. You can join the budget hearing via the following link: <https://meet.google.com/jjr-avva-xuh>

W.S. 16-12-403 (c)

S-B RESERVE DESCRIPTION

The District plans to put \$7,000 per year into a replacement reserve.

S-C

Does the district have regular office hours exceeding 20 hours per week?

No

W.S.16-12-303(c) requires special districts with office hours less than 20 per week to maintain copies of records at the county clerks office. Record format specified by county clerk.

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

By request from Monay Olson - monay@theshinegroup.net

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

Jackson Hole News & Guide

Where are the public meetings held?

Online with Google Meet. Can get the link by request from Monay Olson - monay@theshinegroup.net

PROPOSED BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval						
S-1	Total Budgeted Expenditures	\$0	\$37,500	\$3,219,994	\$3,219,994						
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0						
S-3	Total Change to Restricted Funds	\$0	\$0	\$7,000	\$7,000						
S-4	Total General Fund and Forecasted Revenues Available	\$0	\$100,000	\$3,289,494	\$3,289,494						
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$95,100	\$95,100						
S-6	Additional Funding Needed : Projected Surplus:			\$0 \$62,500	\$0 \$62,500						
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval						
S-7	Operating Revenues	\$0	\$0	\$0	\$0						
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$33,260	\$33,260						
S-9	Government Support	\$0	\$0	\$3,131,894	\$3,131,894						
S-10	Grants	\$0	\$0	\$0	\$0						
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$61,840	\$61,840						
S-12	Miscellaneous	\$0	\$0	\$0	\$0						
S-13	Other Forecasted Revenue	\$0	\$100,000	\$0	\$0						
S-14	Total Revenue	\$0	\$100,000	\$3,226,994	\$3,226,994						
FY 7/1/25-6/30/26											
Elk Refuge Sewer District											
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval						
S-15	Capital Outlay	\$0	\$30,000	\$3,131,894	\$3,131,894						
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0						
S-17	Administration	\$0	\$7,500	\$7,000	\$7,000						
S-18	Operations	\$0	\$0	\$81,100	\$81,100						
S-19	Indirect Costs	\$0	\$0	\$0	\$0						
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0						
S-20	Total Expenditures	\$0	\$37,500	\$3,219,994	\$3,219,994						
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval						
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0						
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval						
S-22	TOTAL GENERAL FUNDS	\$0	\$0	\$62,500	\$62,500						
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	\$0	\$0	\$0	\$0						
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	\$0	\$0	\$7,000	\$7,000						
S-30	c. Bond Funds	\$0	\$0	\$0	\$0						
Total to be added (a+b+c)											
S-31	Subtotal	\$0	\$0	\$7,000	\$7,000						
S-32	Less Total to be spent	\$0	\$0	\$0	\$0						
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$7,000	\$7,000						
<i>End of Summary</i>											
<i>Budget Officer / District Official (if not same as "Submitted by")</i>				Date adopted by Special District _____							
<hr/>											
DISTRICT ADDRESS: PO Box 13942 Jackson, WY 83002		PREPARED BY: Monay Olson									
<hr/>											
DISTRICT PHONE: 3076994707											
<hr/>											
<i>Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.</i>											
<i>5/31/23 Form approved by Wyoming Department of Audit, Public Funds Division</i>											

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 13942
Jackson, WY 83002

PREPARED BY: Monay Olson

DISTRICT PHONE: 3076994707

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

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Proposed Budget

Elk Refuge Sewer District
 NAME OF DISTRICT/BOARD

FYE 6/30/2026

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
4001			\$33,260	\$33,260
4005			\$61,840	\$61,840

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 _____
 R-5.3 Other: Additional _____
 R-5.4 **Total Miscellaneous**
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
4211			\$3,131,894	\$3,131,894
4237				
4237				
4237				
	\$0	\$0	\$3,131,894	\$3,131,894
4300				
4300				
4503				
	\$0	\$0	\$0	\$0
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501				
4500				
	\$0	\$0	\$0	\$0
	\$0	\$0	\$3,131,894	\$3,131,894

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 Tap Fees _____
 R-6.4 _____
 R-6.5 _____
 R-6.6 **Total Other Forecasted Revenue (a+b)**

4004				
4500		\$100,000		
4500				
	\$0	\$100,000	\$0	\$0

Proposed Budget

Elk Refuge Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2026

CAPITAL OUTLAY BUDGET

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-1	Capital Outlay					
E-1.1	Real Property	6201		\$30,000	\$3,131,894	
E-1.2	Vehicles	6210				
E-1.3	Office Equipment	6211				
E-1.4	Other (Specify)					
E-1.5						
E-1.6		6200				
E-1.7		6200				
E-1.8	TOTAL CAPITAL OUTLAY		\$0	\$30,000	\$3,131,894	

ADMINISTRATION BUDGET

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-2	Personnel Services	7002				
E-2.1	Administrator	7003				
E-2.2	Secretary	7004				
E-2.3	Clerical	7005				
E-2.4	Other (Specify)	7005				
E-2.5						
E-2.6						
E-2.7						
E-3	Board Expenses	7011				
E-3.1	Travel	7012				
E-3.2	Mileage	7013				
E-3.3	Other (Specify)	7013				
E-3.4						
E-3.5						
E-3.6						
E-4	Contractual Services	7021	\$5,000	\$2,000	\$2,000	
E-4.1	Legal	7022	\$2,000	\$5,000	\$5,000	
E-4.2	Accounting/Auditing	7023				
E-4.3	Other (Specify)	7023				
E-4.4						
E-4.5						
E-4.6						
E-5	Other Administrative Expenses	7031				
E-5.1	Office Supplies	7032				
E-5.2	Office equipment, rent & repair	7033				
E-5.3	Education	7034				
E-5.4	Registrations	7035	\$500			
E-5.5	Other (Specify)	7035				
E-5.6	Advertising					
E-5.7						
E-5.8						
E-6	TOTAL ADMINISTRATION		\$0	\$7,500	\$7,000	\$7,000

Proposed Budget

Elk Refuge Sewer District

FYE 6/30/2026

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 _____
 E-10.2 _____
 E-10.3 _____
 E-10.4 _____
 E-10.5 _____

E-11 Contractual Arrangements (List)

E-11.1 Contract Operator
 E-11.2 Town of Jackson Fees
 E-11.3 Engineering System Review
 E-11.4 _____
 E-11.5 _____

E-12 Other operations (Specify)

E-12.1 Utilities
 E-12.2 Operating Maintenance
 E-12.3 Operating Contingency
 E-12.4 _____
 E-12.5 _____

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230				
7230				
7230				
7230				
7400			\$15,600	\$15,600
7400			\$36,000	\$36,000
7400			\$5,000	\$5,000
7400				
7450			\$4,500	\$4,500
7450			\$10,000	\$10,000
7450			\$10,000	\$10,000
7450				
	\$0	\$0	\$81,100	\$81,100

Proposed Budget

Elk Refuge Sewer District

FYE 6/30/2026

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 _____

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7502				
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
E-17 TOTAL INDIRECT COSTS	\$0	\$0	\$0	\$0

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Proposed Budget

Elk Refuge Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS

	Balances at Beginning of Fiscal Year	End of Year		Beginning	Beginning	
		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
C-1.1	General Fund Checking	1010		\$0	\$62,500	\$62,500
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)		\$0	\$0	\$7,000	\$7,000
C-1.6	Total Estimated Cash and Investments on Hand		\$0	\$0	\$69,500	\$69,500

C-2 General Fund Reductions:

	2010			
C-2.1	a. Unpaid bills at FYE			
C-2.2	b. Reserves	\$0	\$0	\$7,000
	Total Deductions (a+b)	\$0	\$0	\$7,000
C-2.4	Estimated Non-Restricted Funds Available	\$0	\$0	\$62,500

SINKING & DEBT SERVICE FUNDS

DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS 1070

		2023-2024	2024-2025	2025-2026	Pending Approval
		Actual	Estimated	Proposed	
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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

		2023-2024	2024-2025	2025-2026	Pending Approval
		Actual	Estimated	Proposed	
C-4.1	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			\$7,000	\$7,000
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$0	\$0	\$7,000	\$7,000
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	\$7,000	\$7,000

BOND FUNDS

1060

		2023-2024	2024-2025	2025-2026	Pending Approval
		Actual	Estimated	Proposed	
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