

## Proposed Budget

Teton County Hospital District	
Budget Hearing Information	
625 East Broadway, PO Box 428 Jackson, WY 83001 307-733-3636	Location: St. John's Health Board Room Date: 7/16/2025 Time: 3:00 PM
Teton County	Budget Prepared by: Alisa Lane

S-A	<b>BUDGET MESSAGE</b>	W.S. 16-12-403 (c)
<p>Similar to many health systems across the nation, St. John's Health (SJH) is experiencing financial headwinds. The high cost of living, labor costs, and inflationary pressures have had a negative impact on operating margins over the past several years. According to the American Hospital Association's Cost of Caring article released April 2025, "hospitals face a perfect storm of financial pressures: persistent cost growth, inadequate reimbursement, and shifting care patterns driven by both policy changes and an older, sicker population with more complex, chronic conditions. Hospitals are struggling to maintain access to essential services amid workforce shortages, supply chain disruptions, tariffs and policy decisions that often fail to reflect on-the-ground realities". With this in mind, SJH is budgeting an operating loss that will be similar to FY 2025 and start to turn around our operating margin over the next five years. This will be imperative in order to remain a stand alone community hospital.</p> <p>The major assumptions that are driving the budget are as follows:</p> <ol style="list-style-type: none"> <li>1. Volume – The current projection for the summer of fiscal year 2025 (based on advanced bookings for July and August) is stronger than last year with an estimated 10% increase in tourist activity. As the providers hired last year are continuing to build panels, the additional providers, along with improvement of the patient navigation processes, are projected to result in a 2.6% increase of inpatient volume and 1.3% outpatient growth.</li> <li>2. Pricing – As a community hospital, we have historically attempted to limit our average price increase to levels at or below the hospital services component of the medical care Consumer Price Index (CPI). Although the Hospital and Related Services CPI is averaging 3.7% for calendar year 2025, a 5% price increase is recommended for fiscal year 2026. This is due to the higher cost of living in Teton County and because last year, when the Hospital and Related Services CPI was averaging around 7%, St. John's held to a 3.5% price increase.</li> <li>3. Revenue Deductions - The potential for contractual deduction fluctuation is significant and an ageing local population may further erode our commercial payor mix. Revenue deductions have continued to increase each year as our payor mix shifts towards more governmental payors (Medicare, Medicaid). Despite the downward trend, the fiscal year 2026 budget will project revenue deductions and bad debt to be in line with FY 2025 projections due to a Clinically Driven Revenue Cycle Optimization Project that has just begun and work with a pharmaceutical consultant that is enhancing our preauthorization process. These two process improvement projects, as well as the continuation of coding audits / education, should help our collections and keep our revenue deductions flat.</li> <li>4. Staffing – The healthcare industry (as with many other industries across the nation) is experiencing compensation pressure and labor shortages on one hand and layoffs and hiring freezes on the other. The increase in staffing costs for the fiscal year 2026 take into consideration the annualization of the fiscal year 2025 compensation adjustments, the annualization of positions hired during the prior year (for example wound care staff, increased volume in the transitional care unit, Dr. Bussart and Dr. Keel), physician contract renewals, plus strategic adds such as Pediatricians, an Adult Psychiatrist, and their related staff. Included as an offset to some of the budgeted staff</li> </ol>		
S-B	<b>RESERVE DESCRIPTION</b>	
<p>St. John's Health has a \$2 million rainy day fund for future costs / projects associated with the District meeting the requirements of health care reform, including any capital, programs and / or expansions. The \$4.7 million in Other Funds (beginning balance for FY26 is SPET money received. It (and any funds collected in FY26- See revenue collected from Other Governments) will be applied to the Hitching Post project in FY26.</p>		

S-C	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; padding: 2px;">Names of Board Members</td> <td style="width: 20%; padding: 2px;">Date of End of Term</td> <td style="width: 40%; padding: 2px;">Does the district have regular office hours exceeding 20 hours per week?</td> </tr> <tr> <td>Katharine Conover-Keller</td> <td>11/3/26</td> <td style="text-align: center; padding: 2px;">Yes</td> </tr> <tr> <td>Pam Cutler, MD</td> <td>11/3/26</td> <td></td> </tr> <tr> <td>James Hunt</td> <td>11/3/26</td> <td></td> </tr> <tr> <td>Brent Blue, MD</td> <td>11/3/26</td> <td></td> </tr> <tr> <td>Shannon Brennan</td> <td>11/7/28</td> <td></td> </tr> <tr> <td>Bruce Hayse, MD</td> <td>11/7/28</td> <td></td> </tr> <tr> <td>Bill Hoglund</td> <td>11/7/28</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?	Katharine Conover-Keller	11/3/26	Yes	Pam Cutler, MD	11/3/26		James Hunt	11/3/26		Brent Blue, MD	11/3/26		Shannon Brennan	11/7/28		Bruce Hayse, MD	11/7/28		Bill Hoglund	11/7/28																
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Where are the minutes of your board meeting available for public review?

www.stjohns.health

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

Electronically at [www.stjohns.health](http://www.stjohns.health) and in the local newspaper, Jackson Hole News and Guide or Jackson Hole Daily

Where are the public meetings held?

St. John's Health Board Room

## PROPOSED BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval			
S-1	<b>Total Budgeted Expenditures</b>	\$196,467,117	\$220,502,872	\$231,148,402	\$231,148,402			
S-2	<b>Total Principal to Pay on Debt</b>	\$1,359,996	\$815,305	\$876,567	\$876,567			
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0			
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$300,834,043	\$306,227,238	\$322,337,366	\$322,337,366			
S-5	<i>Amount requested from County Commissioners</i>	\$12,508,544	\$12,366,000	\$11,366,000	\$11,366,000			
S-6	<b>Additional Funding Needed :</b> Projected Surplus:			\$0	\$0			
				\$90,312,397	\$90,312,397			
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval			
S-7	<b>Operating Revenues</b>	\$182,226,541	\$187,654,008	\$201,576,088	\$201,576,088			
S-8	<b>Tax levy (From the County Treasurer)</b>	\$12,508,544	\$12,366,000	\$11,366,000	\$11,366,000			
S-9	<b>Government Support</b>	\$0	\$4,727,204	\$2,397,960	\$2,397,960			
S-10	<b>Grants</b>	\$4,517,105	\$1,872,715	\$1,872,715	\$1,872,715			
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0			
S-12	<b>Miscellaneous</b>	\$9,521,558	\$7,582,516	\$14,824,377	\$14,824,377			
S-13	<b>Other Forecasted Revenue</b>	\$35,500	\$0	\$0	\$0			
S-14	<b>Total Revenue</b>	\$208,809,248	\$214,202,443	\$232,037,140	\$232,037,140			
FY 7/1/25-6/30/26								
TETON COUNTY HOSPITAL DISTRICT								
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval			
S-15	<b>Capital Outlay</b>	\$11,956,147	\$23,973,123	\$21,933,135	\$21,933,135			
S-16	<b>Interest and Fees On Debt</b>	\$943,527	\$946,094	\$908,000	\$908,000			
S-17	<b>Administration</b>	\$18,627,165	\$19,108,650	\$21,542,764	\$21,542,764			
S-18	<b>Operations</b>	\$138,230,362	\$148,455,335	\$157,169,380	\$157,169,380			
S-19	<b>Indirect Costs</b>	\$26,709,916	\$28,019,670	\$29,595,123	\$29,595,123			
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0			
S-20	<b>Total Expenditures</b>	\$196,467,117	\$220,502,872	\$231,148,402	\$231,148,402			
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval			
S-21	<b>Principal Paid on Debt</b>	\$1,359,996	\$815,305	\$876,567	\$876,567			
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval			
S-22	<b>TOTAL GENERAL FUNDS</b>	\$92,024,795	\$92,024,795	\$90,300,226	\$90,300,226			
<b>Summary of Reserve Funds</b>								
S-23	<b>Beginning Balance in Reserve Accounts</b>							
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0			
S-25	b. Reserves	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000			
S-26	c. Bond Funds	\$0	\$0	\$0	\$0			
	<b>Total Reserves (a+b+c)</b>	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000			
S-27	<b>Amount to be added</b>							
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0			
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>	\$0	\$0	\$0	\$0			
S-31	<b>Subtotal</b>	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000			
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0			
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000			
<i>End of Summary</i>								
Date adopted by Special District _____								
Budget Officer / District Official (if not same as "Submitted by") _____								
_____								
<b>DISTRICT ADDRESS:</b> 625 East Broadway, PO Box 428 Jackson, WY 83001			<b>PREPARED BY:</b> Alisa Lane					
_____								
<b>DISTRICT PHONE:</b> 307-733-3636								
_____								
Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.								

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

Date adopted by Special District \_\_\_\_\_

DISTRICT ADDRESS: 625 East Broadway, PO Box 428

Jackson, WY 83001

PREPARED BY: Alisa Lane

DISTRICT PHONE: 307-733-3636

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



## Proposed Budget

Teton County Hospital 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	\$12,508,544	\$12,366,000	\$11,366,000	\$11,366,000
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**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
4211				
4237				
4237				
4237	SPET	\$4,727,204	\$2,397,960	\$2,397,960
	\$0	\$4,727,204	\$2,397,960	\$2,397,960
4300	\$182,226,541	\$187,654,008	\$201,576,088	\$201,576,088
4300				
4503				
	\$182,226,541	\$187,654,008	\$201,576,088	\$201,576,088
4201				
4201	\$1,408,728	\$1,596,058	\$1,596,058	\$1,596,058
4211	\$3,108,377	\$276,657	\$276,657	\$276,657
	\$4,517,105	\$1,872,715	\$1,872,715	\$1,872,715
4501	\$3,478,484	\$3,931,847	\$3,342,070	\$3,342,070
4500	\$1,128,072	\$1,382,462	\$900,000	\$900,000
	\$4,915,002	\$2,268,207	\$10,582,307	\$10,582,307
	\$9,521,558	\$7,582,516	\$14,824,377	\$14,824,377
	\$196,265,204	\$201,836,443	\$220,671,140	\$220,671,140

R-5 **Miscellaneous Revenue**

R-5.1 Interest  
 R-5.2 Other: Specify Unrealized Gain on Investments  
 R-5.3 Other: See Additional See Additional Details  
 R-5.4 **Total Miscellaneous**  
 R-5.5 **Total Forecasted Revenue**

4004				
4500	\$35,500	\$0	\$0	
4500				
	\$35,500	\$0	\$0	\$0

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 Receipts from Sale of Property  
 R-6.4  
 R-6.5  
 R-6.6 **Total Other Forecasted Revenue (a+b)**

# Proposed Budget

Teton County Hospital District  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

## 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 Routine capital
- E-1.6 Endoscopy upgrades
- E-1.7 see additional details
- E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
6201				
6210				
6211				
6200		\$5,185,320	\$2,148,385	\$2,148,385
6200			\$500,000	\$500,000
	\$11,956,147	\$18,787,803	\$19,284,750	\$19,284,750
	\$11,956,147	\$23,973,123	\$21,933,135	\$21,933,135

## 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 Administrative Personnel Salaries/Wages
- E-2.6
- E-2.7

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7002				
7003				
7004				
7005	\$8,839,479	\$8,530,227	\$9,634,041	\$9,634,041
7005				

### 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

7011				
7012				
7013				
7013				

### E-4 Contractual Services

- E-4.1 Legal
- E-4.2 Accounting/Auditing
- E-4.3 Other (Specify)
- E-4.4 Fees and Services
- E-4.5 Contract Staff
- E-4.6

7021				
7022				
7023	\$3,807,536	\$3,444,923	\$3,040,453	\$3,040,453
7023	\$67,060	\$6,660	\$7,000	\$7,000

### 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 Dues/Subscriptions/Education/Recruiting/Licensing
- E-5.7 Repairs/Freight/Utilities/Rentals/Srvc Contracts
- E-5.8

7031	\$240,049	\$322,121	\$373,514	\$373,514
7032				
7033				
7034				
7035	\$1,209,319	\$1,279,692	\$2,098,499	\$2,098,499
7035	\$4,463,722	\$5,525,027	\$6,389,257	\$6,389,257

### E-6 TOTAL ADMINISTRATION

\$18,627,165      \$19,108,650      \$21,542,764      \$21,542,764

# Proposed Budget

Teton County Hospital 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 Patient Supplies

E-9.2 Departmental Supplies

E-9.3 \_\_\_\_\_

E-9.4 \_\_\_\_\_

E-9.5 \_\_\_\_\_

**E-10 Program Services (List)**

E-10.1 Fees and Services

E-10.2 Dues/Subscriptions/Education/Recruiting/Licensing

E-10.3 Repairs/Freight/Utilities/Rentals/Srvc Contracts

E-10.4 Community Programs

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 \_\_\_\_\_

E-12.2 \_\_\_\_\_

E-12.3 \_\_\_\_\_

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	\$68,451,179	\$69,531,297	\$80,051,137	\$80,051,137
7203	\$7,299,976	\$5,059,649	\$4,339,350	\$4,339,350
7204				
7204				
7211				
7212				
7212				
7220	\$30,082,508	\$36,437,138	\$36,305,151	\$36,305,151
7220	\$1,684,717	\$1,781,252	\$1,582,162	\$1,582,162
7220				
7220				
7230	\$18,190,919	\$21,547,802	\$21,253,512	\$21,253,512
7230	\$1,237,202	\$1,696,066	\$1,941,625	\$1,941,625
7230	\$10,675,616	\$11,910,487	\$11,278,825	\$11,278,825
7230	\$608,245	\$491,644	\$417,618	\$417,618
7400				
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$138,230,362	\$148,455,335	\$157,169,380	\$157,169,380

# Proposed Budget

Teton County Hospital 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 Insurance
- 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 L-T DISABILITY
- E-15.8 Life Insurance
- E-15.9 see additional details

### **E-17 TOTAL INDIRECT COSTS**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7502				
7503				
7504				
7505	\$1,370,704	\$1,611,452	\$1,894,485	\$1,894,485
7505				
7511	\$5,321,135	\$5,507,550	\$6,109,803	\$6,109,803
7512	\$617,364	\$616,507	\$647,474	\$647,474
7513	\$29,597	\$83,929	\$84,502	\$84,502
7514	\$2,533,252	\$2,648,078	\$2,835,550	\$2,835,550
7515	\$15,770,538	\$16,583,435	\$17,129,887	\$17,129,887
7516	\$216,667	\$236,241	\$227,392	\$227,392
7516	\$94,020	\$90,006	\$94,322	\$94,322
	\$756,639	\$642,472	\$571,708	\$571,708
	<b>\$26,709,916</b>	<b>\$28,019,670</b>	<b>\$29,595,123</b>	<b>\$29,595,123</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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
6401	\$1,359,996	\$815,305	\$876,567	\$876,567
6410	\$943,527	\$946,094	\$908,000	\$908,000
6420				
	<b>\$2,303,523</b>	<b>\$1,761,399</b>	<b>\$1,784,567</b>	<b>\$1,784,567</b>

# Proposed Budget

Teton County Hospital District \_\_\_\_\_  
**NAME OF DISTRICT/BOARD**

**FYE** 6/30/2026

<b>GENERAL FUNDS</b>				
	<b>DOA Chart of Accounts</b>	<b>End of Year</b>	<b>Beginning</b>	<b>Beginning</b>
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
<b>C-1</b>	<b>Balances at Beginning of Fiscal Year</b>			
C-1.1	General Fund Checking	<b>1010</b>	\$6,374,928	\$3,069,678
C-1.2	Savings and Investments	<b>1040</b>	\$85,649,867	\$82,503,344
C-1.3	General Fund CD Balance	<b>1050</b>	\$0	
C-1.4	All Other Funds	<b>1020</b>	\$0	\$4,727,204
C-1.5	Reserves (From Below)		\$2,000,000	\$2,000,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		<b>\$94,024,795</b>	<b>\$92,300,226</b>
<b>C-2</b>	<b>General Fund Reductions:</b>			
C-2.1	a. Unpaid bills at FYE	<b>2010</b>		
C-2.2	b. Reserves		\$2,000,000	\$2,000,000
C-2.3	<b>Total Deductions (a+b)</b>		\$2,000,000	\$2,000,000
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		<b>\$92,024,795</b>	<b>\$90,300,226</b>
<b>SINKING &amp; DEBT SERVICE FUNDS</b>				
	<b>DOA Chart of Accounts</b>	<b>1070</b>		
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
<b>C-3</b>				
C-3.1	Beginning Balance in Reserve Account ( <b>end of previous year</b> )		\$0	\$0
C-3.2	<i>Date of Reserve Approval in Minutes:</i>			
C-3.3	Amount to be added to the reserve			
C-3.4	<i>Date of Reserve Approval in Minutes:</i>			
C-3.5	<b>SUB-TOTAL</b>		\$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	<i>Date of Reserve Approval in Minutes:</i>			
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>		\$0	\$0
C-3.12	Balance to be retained		\$0	\$0
<b>RESERVES</b>				
	<b>DOA Chart of Accounts</b>	<b>1090</b>		
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
<b>C-4</b>				
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$2,000,000	\$2,000,000
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>		\$2,000,000	\$2,000,000
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	<i>Date of Reserve Approval in Minutes:</i>			
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>		\$0	\$0
C-4.12	Balance to be retained		\$2,000,000	\$2,000,000
<b>BOND FUNDS</b>				
	<b>DOA Chart of Accounts</b>	<b>1060</b>		
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
<b>C-5</b>				
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
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
C-5.9	<b>TOTAL TO BE SPENT</b>		\$0	\$0