

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: 7/17/2025
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 2025-2026 Proposed Budget is similar to our FY 2024-2025 budget and forecasted results, with some fluctuations in various expenditure categories due to various maintenance and service needs.</p>		
S-B	RESERVE DESCRIPTION	
<p>Net increase to reserves is \$222,948</p>		

S-C		Does the district have regular office hours exceeding 20 hours per week? Yes	
Names of Board Members	Date of End of Term	If Yes, enter Address of office: 2951 West Big Trail Drive City, State, Zip: Jackson, WY 83001 Phone Number: 307-773-5262 Hours Open: 9:00 AM - 5:00 PM Monday-Friday	
Brian Schilling	3/17/26	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
Eileen Mosman	3/21/28		
Janice Smith	3/17/26		

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, email 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		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$266,524	\$261,178	\$524,228	\$524,228
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$321,799	\$427,052	\$222,948	\$222,948
S-4	Total General Fund and Forecasted Revenues Available	\$999,348	\$1,090,143	\$1,022,905	\$1,022,905
S-5	Amount requested from County Commissioners	\$385,765	\$452,423	\$452,423	\$452,423
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$275,729	\$275,729
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-7	Operating Revenues	\$196,522	\$218,117	\$203,283	\$203,283
S-8	Tax levy (From the County Treasurer)	\$385,765	\$452,423	\$452,423	\$452,423
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	\$15,148	\$17,690	\$61,000	\$61,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$597,435	\$688,230	\$716,706	\$716,706
FY 7/1/25-6/30/26		Rafter J Improvement and Service District			
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-15	Capital Outlay	\$15,000	\$10,582	\$174,841	\$174,841
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$18,951	\$14,212	\$34,890	\$34,890
S-18	Operations	\$223,560	\$227,159	\$304,111	\$304,111
S-19	Indirect Costs	\$9,013	\$9,225	\$10,386	\$10,386
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$266,524	\$261,178	\$524,228	\$524,228
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	\$401,913	\$401,913	\$306,199	\$306,199
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	\$1,450,000	\$1,771,799	\$2,198,851	\$2,198,851
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$1,450,000	\$1,771,799	\$2,198,851	\$2,198,851
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$321,799	\$427,052	\$222,948	\$222,948
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$321,799	\$427,052	\$222,948	\$222,948
S-31	Subtotal	\$1,771,799	\$2,198,851	\$2,421,799	\$2,421,799
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,771,799	\$2,198,851	\$2,421,799	\$2,421,799

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 6/30/2026

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$385,765	\$452,423	\$452,423	\$452,423
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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	\$196,522	\$218,117	\$203,283	\$203,283
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$196,522	\$218,117	\$203,283	\$203,283
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	\$13,438	\$15,800	\$60,000	\$60,000
R-5.2 Other: Specify <u>Late Charges</u>	4500	\$1,710	\$1,890	\$1,000	\$1,000
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$15,148	\$17,690	\$61,000	\$61,000
R-5.5 Total Forecasted Revenue		\$211,670	\$235,807	\$264,283	\$264,283
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 6/30/2026

NAME OF DISTRICT/BOARD

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				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 SCADA system	6200			\$174,841	\$174,841
E-1.6 Plow Replacement	6200		\$10,582		
E-1.7 see additional details		\$15,000			
E-1.8 TOTAL CAPITAL OUTLAY		\$15,000	\$10,582	\$174,841	\$174,841

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5	7005				
E-2.6	7005				
E-2.7					
E-3 Board Expenses					
E-3.1 Travel	7011	\$0	\$0	\$200	\$200
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4	7013				
E-3.5	7013				
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021	\$5,180	\$2,186	\$8,000	\$8,000
E-4.2 Accounting/Auditing	7022	\$8,520	\$8,880	\$10,000	\$10,000
E-4.3 Other (Specify)					
E-4.4 Engineering	7023	\$1,455	\$0	\$13,000	\$13,000
E-4.5	7023				
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,003	\$500	\$1,000	\$1,000
E-5.2 Office equipment, rent & repair	7032	\$259			
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Postage	7035	\$1,896	\$2,190	\$2,240	\$2,240
E-5.7 Licenses & Permits	7035	\$638	\$456	\$450	\$450
E-5.8					
E-6 TOTAL ADMINISTRATION		\$18,951	\$14,212	\$34,890	\$34,890

Proposed Budget

Rafter J Improvement and Service 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 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 Maintenance

E-12.3 Water System Maintenance

E-12.4 Contingency Fund

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	\$57	\$35	\$200	\$200
7230				
7230				
7230				
7400	\$68,304	\$78,840	\$79,668	\$79,668
7400	\$13,476	\$11,700	\$12,108	\$12,108
7400				
7400				
7450	\$17,510	\$39,194	\$57,100	\$57,100
7450	\$33,161	\$49,580	\$57,604	\$57,604
7450	\$91,052	\$37,527	\$87,431	\$87,431
7450	\$0	\$10,283	\$10,000	\$10,000
	\$223,560	\$227,159	\$304,111	\$304,111

Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2026

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	7502	\$9,013	\$9,225	\$10,386
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		\$9,013	\$9,225	\$10,386

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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 6/30/2026

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2023-2024	2024-2025	2025-2026	Pending
		Actual	Estimated	Proposed	Approval
DOA Chart of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010	\$401,913	\$401,913	\$306,199
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)		\$1,771,799	\$2,198,851	\$2,421,799
C-1.6	Total Estimated Cash and Investments on Hand		\$2,173,712	\$2,600,764	\$2,727,998
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$1,771,799	\$2,198,851	\$2,421,799
C-2.3	Total Deductions (a+b)		\$1,771,799	\$2,198,851	\$2,421,799
C-2.4	Estimated Non-Restricted Funds Available		\$401,913	\$401,913	\$306,199

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2023-2024	2024-2025	2025-2026	Pending
		Actual	Estimated	Proposed	Approval
C-3	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
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$1,450,000	\$1,771,799	\$2,198,851
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve	\$321,799	\$427,052	\$222,948	\$222,948
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$1,771,799	\$2,198,851	\$2,421,799	\$2,421,799
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	\$1,771,799	\$2,198,851	\$2,421,799	\$2,421,799

BOND FUNDS

1060

		2023-2024	2024-2025	2025-2026	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 6/30/2026

ADDITIONAL DETAILS

2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
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Add to Section

Description

DATA INPUT

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