

Proposed Budget

Rafter J Improvement and Service District	
2951 West Big Trail Drive Jackson, WY 83001 307-733-5262	Budget Hearing Information Location: 2951 West Big Trail Drive Date: 7/17/2025 Time: 6:00 PM
Teton County	Budget Prepared by: Eileen Mosman

S-A BUDGET MESSAGE 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.	W.S. 16-12-403 (c)
S-B RESERVE DESCRIPTION Net increase to reserves is \$222,948	

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; padding: 2px;">Names of Board Members</th> <th style="width: 50%; padding: 2px;">Date of End of Term</th> </tr> </thead> <tbody> <tr> <td>Brian Schilling</td> <td>3/17/26</td> </tr> <tr> <td>Eileen Mosman</td> <td>3/21/28</td> </tr> <tr> <td>Janice Smith</td> <td>3/17/26</td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	Names of Board Members	Date of End of Term	Brian Schilling	3/17/26	Eileen Mosman	3/21/28	Janice Smith	3/17/26															<p>Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes</p> <p>If Yes, enter</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Address of office:</td> <td style="width: 50%; padding: 2px;">2951 West Big Trail Drive</td> </tr> <tr> <td>City, State, Zip:</td> <td>Jackson, WY 83001</td> </tr> <tr> <td>Phone Number:</td> <td>307-773-5262</td> </tr> <tr> <td>Hours Open:</td> <td>9:00 AM - 5:00 PM Monday-Friday</td> </tr> </table>	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
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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"
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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 <i>Amount requested from County Commissioners</i>	\$385,765	\$452,423	\$452,423	\$452,423
S-6 Additional Funding Needed : Projected Surplus:			\$0 \$275,729	\$0 \$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)			
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)			
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

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

5/25/25 *Form approved by Wyoming Department of Audit, Public Funds Division*

Proposed Budget

Rafter J Improvement and Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

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	\$385,765	\$452,423	\$452,423	\$452,423
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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$196,522	\$218,117	\$203,283	\$203,283
4300				
4503				
	\$196,522	\$218,117	\$203,283	\$203,283
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$13,438	\$15,800	\$60,000	\$60,000
4500	\$1,710	\$1,890	\$1,000	\$1,000
	\$15,148	\$17,690	\$61,000	\$61,000
	\$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.
 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 6/30/2026

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	SCADA system
E-1.6	Plow Replacement
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			\$174,841	\$174,841
6200		\$10,582		
	\$15,000			
	\$15,000	\$10,582	\$174,841	\$174,841

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	Engineering
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	Postage
E-5.7	Licenses & Permits
E-5.8	
E-6	TOTAL ADMINISTRATION

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
7011	\$0	\$0	\$200	\$200
7012				
7013				
7013				
7021	\$5,180	\$2,186	\$8,000	\$8,000
7022	\$8,520	\$8,880	\$10,000	\$10,000
7023	\$1,455	\$0	\$13,000	\$13,000
7023				
7031	\$1,003	\$500	\$1,000	\$1,000
7032	\$259			
7033				
7034				
7035	\$1,896	\$2,190	\$2,240	\$2,240
7035	\$638	\$456	\$450	\$450
	\$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

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7502	\$9,013	\$9,225	\$10,386	\$10,386
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
	\$9,013	\$9,225	\$10,386	\$10,386

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

Rafter J Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS

	DOA Chart of Accounts	End of Year	Beginning	Beginning	
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	\$401,913	\$401,913	\$306,199	\$306,199
C-1.2	Savings and Investments		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$1,771,799	\$2,198,851	\$2,421,799	\$2,421,799
C-1.6	Total Estimated Cash and Investments on Hand	\$2,173,712	\$2,600,764	\$2,727,998	\$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

SINKING & DEBT SERVICE FUNDS

DOA Chart of Accounts

C-3	1070				
C-3.1	Beginning Balance in Reserve Account (end of previous year)	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
C-3.2	Date of Reserve Approval in Minutes:		\$0	\$0	
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

C-4		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$1,450,000	\$1,771,799	\$2,198,851	\$2,421,799
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

C-5		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
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

Proposed Budget

Rafter J Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2026

ADDITIONAL DETAILS