

**Proposed Budget**

O BAR B ISD	
Budget Hearing Information	
PO BOX 614	Location: Office of Valley West Engineering
JACKSON, WY 83001	Date: 7/15/2024
307-732-7737	Time: 11:00 AM
Teton County	Budget Prepared by: James Ramage

S-A	<b>BUDGET MESSAGE</b>	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 increase due to inflation. Water system and road / drainage improvements will be continued this year, so the tax levy will be held at the same level as last year.</p>		

S-B	<b>RESERVE DESCRIPTION</b>
<p>The District typically contributes annually to a Reserve / Replacement Fund. \$6250 is allocated for reserves in this year's budget.</p>	

S-C		Does the district have regular office hours exceeding 20 hours per week? <span style="float: right; border: 1px solid black; padding: 2px 5px;">Yes</span>																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Names of Board Members</th> <th style="text-align: center;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td>Troy Smith</td><td>12/31/25</td></tr> <tr><td>Jim Budge</td><td>12/31/25</td></tr> <tr><td>Ernie Baurer</td><td>12/31/25</td></tr> <tr><td>Randell Mayers</td><td>12/31/27</td></tr> <tr><td>Erik Baker</td><td>12/31/27</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Names of Board Members	Date of End of Term	Troy Smith	12/31/25	Jim Budge	12/31/25	Ernie Baurer	12/31/25	Randell Mayers	12/31/27	Erik Baker	12/31/27													<p><b>If Yes, enter</b></p> <p>Address of office: 680 Cache Creek Drive</p> <p>City, State, Zip: Jackson, WY 83001</p> <p>Phone Number: 307-732-7737</p> <p>Hours Open: 9:00 - 5:00</p> <div style="border: 1px solid black; height: 30px; margin-top: 10px;"></div>
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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 &amp; Guide

Where are the public meetings held?

Office of Valley West Engineering

# PROPOSED BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$28,787	\$48,872	\$62,450	\$62,450
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$6,250	\$6,250
S-4	Total General Fund and Forecasted Revenues Available	\$64,158	\$80,611	\$84,538	\$84,538
S-5	Amount requested from County Commissioners	\$35,695	\$50,000	\$50,000	\$50,000
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$15,838	\$15,838
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$900	\$800	\$800
S-8	Tax levy (From the County Treasurer)	\$35,695	\$50,000	\$50,000	\$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	\$1,352	\$2,600	\$2,000	\$2,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$37,048	\$53,500	\$52,800	\$52,800
FY 7/1/25-6/30/26		O BAR B ISD			
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$17,000	\$23,000	\$23,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$12,607	\$11,045	\$15,100	\$15,100
S-18	Operations	\$14,050	\$18,394	\$21,500	\$21,500
S-19	Indirect Costs	\$2,130	\$2,434	\$2,850	\$2,850
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$28,787	\$48,872	\$62,450	\$62,450
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	\$27,111	\$27,111	\$31,738	\$31,738
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	\$88,471	\$88,471	\$88,471	\$88,471
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$88,471	\$88,471	\$88,471	\$88,471
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$6,250	\$6,250
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$6,250	\$6,250
S-31	Subtotal	\$88,471	\$88,471	\$94,721	\$94,721
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$88,471	\$88,471	\$94,721	\$94,721

End of Summary

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

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

DISTRICT ADDRESS: PO BOX 614  
JACKSON, WY 83001

PREPARED BY: James Ramage

DISTRICT PHONE: 307-732-7737

## Proposed Budget

O BAR B ISD

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
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$35,695	\$50,000	\$50,000	\$50,000
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
<b>R-2 Revenues from Other Governments</b>					
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
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300		\$900	\$800	\$800
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$0	\$900	\$800	\$800
<b>R-4 Grants</b>					
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
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$1,352	\$2,600	\$2,000	\$2,000
R-5.2 Other: Specify	4500				
R-5.3 Other: Additional					
R-5.4 Total Miscellaneous		\$1,352	\$2,600	\$2,000	\$2,000
R-5.5 Total Forecasted Revenue		\$1,352	\$3,500	\$2,800	\$2,800
<b>R-6 Other Forecasted Revenue</b>					
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

O BAR B ISD

FYE 6/30/2026

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
6201				
6210				
6211				
6200	\$0	\$7,000	\$13,000	\$13,000
6200	\$0	\$10,000	\$10,000	\$10,000
	\$0	\$17,000	\$23,000	\$23,000

## 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7002				
7003				
7004				
7005				
7005				
7011				
7012				
7013				
7013				
7021	\$1,735	\$0	\$4,000	\$4,000
7022				
7023	\$10,350	\$10,500	\$10,500	\$10,500
7023				
7031	\$0	\$42	\$100	\$100
7032				
7033				
7034				
7035	\$182	\$200	\$200	\$200
7035	\$88	\$53	\$100	\$100
	\$252	\$250	\$200	\$200
	\$12,607	\$11,045	\$15,100	\$15,100

# Proposed Budget

O BAR B ISD

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 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230	\$750	\$1,000	\$1,000	\$1,000
7230	\$9,373	\$12,500	\$14,000	\$14,000
7230	\$1,711	\$166	\$1,000	\$1,000
7230	\$0	\$2,988	\$3,000	\$3,000
7400				
7400				
7400				
7400				
7450	\$1,758	\$1,250	\$2,000	\$2,000
7450	\$458	\$490	\$500	\$500
7450				
7450				
	\$14,050	\$18,394	\$21,500	\$21,500

## Proposed Budget

O BAR B ISD

FYE 6/30/2026

### INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>E-14 Insurance</b>					
E-14.1 Liability	7502	\$2,030	\$2,334	\$2,750	\$2,750
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Treasurer Bond	7505	\$100	\$100	\$100	\$100
E-14.6	7505				
E-14.7					
<b>E-15 Indirect payroll costs:</b>					
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					
<b>E-17 TOTAL INDIRECT COSTS</b>		\$2,130	\$2,434	\$2,850	\$2,850

### DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Proposed Budget

O BAR B ISD

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	\$9,983	\$9,983	\$10,000
C-1.2	Savings and Investments	1040	\$17,128	\$17,128	\$21,738
C-1.3	General Fund CD Balance	1050		\$0	
C-1.4	All Other Funds	1020		\$0	
C-1.5	Reserves (From Below)		\$88,471	\$88,471	\$94,721
C-1.6	Total Estimated Cash and Investments on Hand		\$115,582	\$115,582	\$126,459
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$88,471	\$88,471	\$94,721
C-2.3	Total Deductions (a+b)		\$88,471	\$88,471	\$94,721
C-2.4	Estimated Non-Restricted Funds Available		\$27,111	\$27,111	\$31,738

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)	\$88,471	\$88,471	\$88,471	\$88,471
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve			\$6,250	\$6,250
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$88,471	\$88,471	\$94,721	\$94,721
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	\$88,471	\$88,471	\$94,721	\$94,721

**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