

## Proposed Budget

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

S-A **BUDGET MESSAGE** W.S. 16-12-403 (c)

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.

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

S-C	
<b>Names of Board Members</b>	Date of End of Term
Troy Smith	12/31/25
Jim Budge	12/31/25
Ernie Bauer	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>	
<p>Does the district have regular office hours exceeding 20 hours per week?</p> <p><input checked="" type="checkbox"/> Yes</p>	

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 & 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	<b>Total Budgeted Expenditures</b>	\$28,787	\$48,872	\$62,450	\$62,450
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$6,250	\$6,250
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$64,158	\$80,611	\$84,538	\$84,538
S-5	<i>Amount requested from County Commissioners</i>	\$35,695	\$50,000	\$50,000	\$50,000
S-6	<b>Additional Funding Needed :</b>  <b>Projected Surplus:</b>			\$0  \$15,838	\$0  \$15,838
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$0	\$900	\$800	\$800
S-8	<b>Tax levy (From the County Treasurer)</b>	\$35,695	\$50,000	\$50,000	\$50,000
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$1,352	\$2,600	\$2,000	\$2,000
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$37,048	\$53,500	\$52,800	\$52,800
FY 7/1/25-6/30/26					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$0	\$17,000	\$23,000	\$23,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$12,607	\$11,045	\$15,100	\$15,100
S-18	<b>Operations</b>	\$14,050	\$18,394	\$21,500	\$21,500
S-19	<b>Indirect Costs</b>	\$2,130	\$2,434	\$2,850	\$2,850
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$28,787	\$48,872	\$62,450	\$62,450
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$27,111	\$27,111	\$31,738	\$31,738
<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	\$88,471	\$88,471	\$88,471	\$88,471
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$88,471	\$88,471	\$88,471	\$88,471
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	\$6,250	\$6,250
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$6,250	\$6,250
S-31	<b>Subtotal</b>	\$88,471	\$88,471	\$94,721	\$94,721
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$88,471	\$88,471	\$94,721	\$94,721

*End of Summary*

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

**DISTRICT ADDRESS:** PO BOX 614  
JACKSON, WY 83001

PREPARED BY: James Ramage

**DISTRICT PHONE:** 307-732-7737

## Proposed Budget

O BAR B ISD  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

### 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				
<b>R-2.5 Total Government Support</b>		\$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				
<b>R-3.4 Total Operating Revenues</b>		\$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				
<b>R-4.4 Total Grants</b>		\$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					
<b>R-5.4 Total Miscellaneous</b>		\$1,352	\$2,600	\$2,000	\$2,000
<b>R-5.5 Total Forecasted Revenue</b>		\$1,352	\$3,500	\$2,800	\$2,800

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<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):	4500				
R-6.3	4500				
R-6.4					
R-6.5					
<b>R-6.6 Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Proposed Budget

O BAR B ISD  
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 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				
	\$0	\$0	\$0	\$0
7011				
7012				
7013				
7013				
	\$0	\$0	\$0	\$0
7021	\$1,735	\$0	\$4,000	\$4,000
7022				
7023	\$10,350	\$10,500	\$10,500	\$10,500
7023				
	\$0	\$0	\$0	\$0
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

**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 Treasurer Bond  
 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	\$2,030	\$2,334	\$2,750	\$2,750
7503				
7504				
7505	\$100	\$100	\$100	\$100
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
<b>E-17 TOTAL INDIRECT COSTS</b>	<b>\$2,130</b>	<b>\$2,434</b>	<b>\$2,850</b>	<b>\$2,850</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				
6410				
6420				
	\$0	\$0	\$0	\$0

# Proposed Budget

O BAR B ISD  
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	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	\$9,983	\$9,983	\$10,000	\$10,000
C-1.2	Savings and Investments	\$17,128	\$17,128	\$21,738	\$21,738
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$88,471	\$88,471	\$94,721	\$94,721
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$115,582	\$115,582	\$126,459	\$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	<b>Total Deductions (a+b)</b>		\$88,471	\$88,471	\$94,721
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		\$27,111	\$27,111	\$31,738

## DOA Chart of Accounts

<b>SINKING &amp; DEBT SERVICE FUNDS</b>	1070			
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	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Pending Approval
		Actual	Estimated	Proposed	
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$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	\$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	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

<b>RESERVES</b>	1090			
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	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Pending Approval
		Actual	Estimated	Proposed	
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$88,471	\$88,471	\$88,471	\$88,471
C-4.2	<i>Date of Reserve Approval in Minutes:</i>				
C-4.3	Amount to be added to the reserve			\$6,250	\$6,250
C-4.4	<i>Date of Reserve Approval in Minutes:</i>				
C-4.5	<b>SUB-TOTAL</b>	\$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	<i>Date of Reserve Approval in Minutes:</i>				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$88,471	\$88,471	\$94,721	\$94,721

<b>BOND FUNDS</b>	1060			
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	DOA Chart of Accounts	2023-2024	2024-2025	2025-2026	Pending Approval
		Actual	Estimated	Proposed	
C-5					
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	\$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	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$0	\$0