

**Final Budget**

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

S-A      BUDGET MESSAGE		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      RESERVE DESCRIPTION	
<p>The District typically contributes annually to a Reserve / Replacement Fund. Since significant capital expenditures are budgeted, the District will not make a reserve contribution this year.</p>	

S-C																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Names of Board Members</th> <th style="text-align: left; padding: 2px;">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 Bauer</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> </tbody> </table>	Names of Board Members	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															<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="width: 30%; text-align: right; padding: 2px;">Yes</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">If Yes, enter</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">Address of office:</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">City, State, Zip:</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">Phone Number:</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 2px;">Hours Open:</td> </tr> <tr> <td colspan="2" style="height: 40px; border: 1px solid black;"></td> </tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	Yes	If Yes, enter		Address of office:		City, State, Zip:		Phone Number:		Hours Open:			
Names of Board Members	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																																								
Does the district have regular office hours exceeding 20 hours per week?	Yes																																								
If Yes, enter																																									
Address of office:																																									
City, State, Zip:																																									
Phone Number:																																									
Hours Open:																																									

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

## FINAL BUDGET SUMMARY

OVERVIEW	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1 <b>Total Budgeted Expenditures</b>	\$28,787	\$48,872	\$62,450	\$84,450
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	\$0
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>		\$0	\$0	
	<b>Projected Surplus:</b>		\$15,838	\$88
REVENUE SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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
<b>S-14     Total Revenue</b>	\$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	Final Approval
S-15 <b>Capital Outlay</b>	\$0	\$17,000	\$23,000	\$40,000
S-16 <b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17 <b>Administration</b>	\$12,607	\$11,045	\$15,100	\$16,100
S-18 <b>Operations</b>	\$14,050	\$18,394	\$21,500	\$25,500
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
<b>S-20     Total Expenditures</b>	\$28,787	\$48,872	\$62,450	\$84,450
DEBT SUMMARY	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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	Final Approval
<b>S-22     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>			
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	\$0
S-30     c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>			
S-31 <b>Subtotal</b>	\$88,471	\$88,471	\$94,721	\$88,471
S-32 <b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
<b>S-33     TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$88,471	\$88,471	\$94,721	\$88,471

*End of Summary*

Date adopted by Special District 7/15/2025

*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

*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*

## Final 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	Final 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	Final 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	Final 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

# Final 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	Final Approval
6201				
6210				
6211				
6200	\$0	\$7,000	\$13,000	\$20,000
6200	\$0	\$10,000	\$10,000	\$20,000
		\$17,000	\$23,000	\$40,000

## 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	Final 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	\$1,200
	\$12,607	\$11,045	\$15,100	\$16,100

# Final 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	Final 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	\$7,000
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	\$25,500

## Final 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	Final Approval
E-14	<b>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						
E-15	<b>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						
E-17	<b>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	Final Approval
D-1	<b>Debt Service</b>					
D-1.1	Principal	<b>6401</b>				
D-1.2	Interest	<b>6410</b>				
D-1.3	Fees	<b>6420</b>				
D-2	<b>TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

## Final Budget

## O BAR B ISD

---

**NAME OF DISTRICT/BOARD**

FYE 6/30/2026

## **GENERAL FUNDS**

		End of Year	Beginning	Beginning		
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
C-1.1	General Fund Checking	1010	\$9,983	\$9,983	\$10,000	\$10,000
C-1.2	Savings and Investments	1040	\$17,128	\$17,128	\$21,738	\$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	\$88,471
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		\$115,582	\$115,582	\$126,459	\$120,209

<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves				
C-2.3	<b>Total Deductions (a+b)</b>				
C-2.4	<b>Estimated Non-Restricted Funds Available</b>				

DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070

C-3	C-3.1 Beginning Balance in Reserve Account (end of previous year) C-3.2 Date of Reserve Approval in Minutes:	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
		\$0	\$0	\$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	Final Approval
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> 7/9/2024				
C-4.3	Amount to be added to the reserve			\$6,250	
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 7/15/2025				
C-4.5	SUB-TOTAL	\$88,471	\$88,471	\$94,721	\$88,471
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	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$88,471	\$88,471	\$94,721	\$88,471

BOND FUNDS		1060			
		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
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	SUB-TOTAL	\$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	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0