

Proposed Budget

Skyline Improvement and Service District	
<small>Budget Hearing Information</small>	
PO Box 3601	Location: American Legion Post
Jackson, WY 83001	Date: 5/23/2019
(307) 690-7272	Time: 4:00 PM
Teton County	Budget Prepared by: Carly Schupman

S-A BUDGET MESSAGE W.S. 16-4-104(d)

The Skyline Improvement and Service District proposes a balanced FY 2019-2020 budget. The Board anticipates a continued water expenses for Water Capital Improvements started in 2018. Funds for these improvements will be withdrawn from the Water Reserve account. The Board also anticipates an expense for Road Signage. Funds for this project will be withdrawn from the Road Reserve account. The District from time to time holds homeowner construction bonds. These bonds are refunded at the completion of their project if the District's roads are free from damage. Currently, the District holds (3) \$2500.00 bonds that are anticipated to be refunded in full at the end of the respective projects. In 2019 the District filed an insurance claim for the Water Pumphouse Repair. The roof had collapsed. The District holds monies received for damages from the insurance claim for \$11,379.09 to be used for repairs to the roof of the Water Pumphouse.

S-B RESERVE DESCRIPTION

The District currently has Road and Water Reserves of approximately \$94,000 and \$295,000 respectively. Our road reserves are built up through road assessments to meet planned road maintenance, specifically chip sealing every 6 years and overlay every 20 years. Our water reserves are built up through annual base fees and usage fees to be earmarked for short, medium, and long term water system improvements.

S-C

Names of Board Members	Date of End of Term
Latham Jenkins	11/30/22
Kurt Harland	11/30/21
James Lewis	11/30/20

Does the district have regular office hours exceeding 20 hours per week? no

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-303(c)? yes

Where are the minutes of your board meeting available for public review?
www.skylineranchisd.com

How and where are the notices of meeting posted for the public?
www.skylineranchisd.com

Where are the public meetings held?
 Berkshire Hathaway Office, 138 N. Cache St. Jackson, WY 83001

PROPOSED BUDGET SUMMARY

OVERVIEW		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$90,370	\$175,467	\$122,470	\$122,470
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$45,823	-\$67,301	\$13,568	\$13,568
S-4	Total General Fund and Forecasted Revenues Available	\$194,541	\$162,701	\$312,981	\$312,981
S-5	Amount requested from County Commissioners	\$161,637	\$128,638	\$189,360	\$189,360
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$161,637	\$128,638	\$189,360	\$189,360
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	\$2,954	\$4,113	\$2,000	\$2,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$164,591	\$132,751	\$191,360	\$191,360

EXPENDITURE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$24,179	\$24,100	\$25,650	\$25,650
S-18	Operations	\$49,587	\$81,216	\$78,700	\$78,700
S-19	Indirect Costs	\$1,980	\$2,850	\$3,120	\$3,120
S-20R	Expenditures paid by Reserves	\$14,625	\$67,301	\$15,000	\$15,000
S-20	Total Expenditures	\$90,370	\$175,467	\$122,470	\$122,470

DEBT SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$29,950	\$29,950	\$121,621	\$121,621
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	\$316,626	\$362,449	\$295,149	\$295,149
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$316,626	\$362,449	\$295,149	\$295,149
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$60,448	\$0	\$28,568	\$28,568
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$60,448	\$0	\$28,568	\$28,568
S-31	Subtotal	\$377,074	\$362,449	\$323,717	\$323,717
S-32	Less Total to be spent	\$14,625	\$67,301	\$15,000	\$15,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$362,449	\$295,149	\$308,717	\$308,717

End of Summary

James Lewis / Treasurer
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 3601
Jackson, WY 83001

PREPARED BY: Carly Schupman

DISTRICT PHONE: 3076907272

Proposed Budget

Skyline Improvement and Service District

FYE 6/30/2020

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$161,637	\$128,638	\$189,360	\$189,360
R-1.2	Other County Support				

FORECASTED REVENUE

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
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	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$2,954	\$4,113	\$2,000	\$2,000
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$2,954	\$4,113	\$2,000	\$2,000
R-5.5	Total Forecasted Revenue	\$2,954	\$4,113	\$2,000	\$2,000
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)	\$0	\$0	\$0	\$0

Proposed Budget

Skyline Improvement and Service District

FYE 6/30/2020

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
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	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
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	Treasurer Bonding Fee	\$0	\$170		
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$4,827	\$5,325	\$4,450	\$4,450
E-4.2	Accounting/Auditing		\$16,838	\$19,500	\$19,500
E-4.3	Other (Specify)				
E-4.4	Bookkeeping	\$17,325			
E-4.5	Website Amin	\$584	\$352	\$500	\$500
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$532	\$687	\$400	\$400
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	postage	\$443	\$423	\$400	\$400
E-5.7	advertising	\$468	\$306	\$400	\$400
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$24,179	\$24,100	\$25,650	\$25,660

Proposed Budget

Skyline Improvement and Service District

FYE 6/30/2020

OPERATIONS BUDGET					
		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
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	_____				
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	water operations	\$4,525	\$9,688	\$5,400	\$5,400
E-11.2	contract labor	\$23,094	\$46,574	\$5,100	\$5,100
E-11.3	snow removal	\$16,605	\$16,605	\$25,000	\$25,000
E-11.4	water testing	\$649	\$390	\$2,200	\$2,200
E-11.5					
E-12	Other operations (Specify)				
E-12.1	utilities	\$4,713	\$4,342	\$5,000	\$5,000
E-12.2	repairs		\$3,617	\$36,000	\$36,000
E-12.3	_____				
E-12.4	_____				
E-12.5					
E-13	TOTAL OPERATIONS	\$49,587	\$81,216	\$78,700	\$78,700

Proposed Budget

Skyline Improvement and Service District

FYE 6/30/2020

INDIRECT COSTS BUDGET

			2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$1,350	\$1,350	\$1,470	\$1,470
E-14.2	Buildings and vehicles					
E-14.3	Equipment		\$630	\$1,500	\$1,650	\$1,650
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		\$1,980	\$2,850	\$3,120	\$3,120

DEBT SERVICE BUDGET

			2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Pending Approval
D-1	Debt Service					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Proposed Budget

Skyline Improvement and Service District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2020 _____

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2017-2018	2018-2019	2019-2020	Pending
		Actual	Estimated	Proposed	Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$100	\$100	\$100	\$100
C-1.2	Savings and Investments Account Balance	\$29,850	\$29,850	\$121,521	\$121,521
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$362,449	\$362,449	\$308,717	\$308,717
C-1.6	Total Estimated Cash and Investments on Hand	\$392,399	\$392,399	\$430,338	\$430,338
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$362,449	\$295,149	\$308,717	\$308,717
C-2.3	Total Deductions (a+b)	\$362,449	\$295,149	\$308,717	\$308,717
C-2.4	Estimated Non-Restricted Funds Available	\$29,950	\$97,251	\$121,621	\$121,621

SINKING & DEBT SERVICE FUNDS

		2017-2018	2018-2019	2019-2020	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	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	<i>Date of Reserve Approval in Minutes:</i>				
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

		2017-2018	2018-2019	2019-2020	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	\$316,626	\$362,449	\$295,149	\$295,149
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$316,626	\$362,449	\$295,149	\$295,149
C-4.2	<i>Date of Reserve Approval in Minutes:</i>				
C-4.3	Amount to be added to the reserve	\$60,448		\$28,568	\$28,568
C-4.4	<i>Date of Reserve Approval in Minutes:</i>				
C-4.5	SUB-TOTAL	\$377,074	\$362,449	\$323,717	\$323,717
C-4.6	Identify the amount and project to be spent				
C-4.7	a. <u>Water Infrastructure Study</u>	\$14,625	\$8,342		
C-4.8	b. <u>Water Capital Improv</u>		\$51,573	\$10,000	\$10,000
C-4.9	c. <u>See Additional Details</u>		\$7,386	\$5,000	\$5,000
C-4.10	<i>Date of Reserve Approval in Minutes:</i>				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$14,625	\$67,301	\$15,000	\$15,000
C-4.12	Balance to be retained	\$362,449	\$295,149	\$308,717	\$308,717

BOND FUNDS

		2017-2018	2018-2019	2019-2020	Pending
		Actual	Estimated	Proposed	Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$14,625	\$67,301	\$15,000	\$15,000

