

Final Budget

Aspens Pines Water & Sewer District	
Budget Hearing Information	
PO Box 716	Location: 3485 North Pines Way, Wilson, WY 83014
Wilson, WY 83014	Date: 7/10/2018
307.739.9777	Time: 4:00 p.m.
Teton County	Budget Prepared by: Wade Hirschi

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

The 2018-19 budget was prepared using the same financial methods that have been used in previous years. The District is using the Teton County tax system to generate income for a portion of its capital expenditures. However, the budget also uses some reserves that the District has built up to fund the balance of its capital expenditures. The District provides water and/or sewer service to several contracting special districts outside of the District's boundaries. The District is debt free and has been building up a cash reserve in order to offset costs of future capital asset replacements. The District focuses on maintaining the wastewater treatment plant and its related facilities in excellent condition.

S-B RESERVE DESCRIPTION

The District does not have a formal "reserve" policy, but has been building cash balances for future capital asset replacements. Some of those funds are budgeted to be used this year.

S-C

Names of Board Members	Date of End of Term
Gary Trauner	11/30/18
Rick Knori	11/30/20
Dan Brophy	11/30/18
Joan Goldfarb	11/30/18
Tom Garrity	11/30/18

Does the district have regular office hours exceeding 20 hours per week? Yes

If Yes, enter

Address of office: 422 S Washington St., Suite 3

City, State, Zip: Afton, WY 83110

Phone Number: 307.739.9777 x 1

Hours Open: 8:00 a.m. to 5:00 p.m.

Where are the minutes of your board meeting available for public review?
 Minutes are held by contract administrator. Minutes are available to the public upon request.

How and where are the notices of meeting posted for the public?
 Letter sent to all people in the district notifying them of the annual budget hearing, as well as advertised in the newspaper.

Where are the public meetings held?
 3485 North Pines Way, Wilson, WY 83014

FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,140,322	\$1,190,790	\$1,359,244	\$1,359,244
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$2,236,663	\$2,269,895	\$2,483,401	\$2,483,401
S-5	<i>Amount requested from County Commissioners</i>	\$167,938	\$199,152	\$200,000	\$200,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	Operating Revenues	\$1,031,994	\$1,055,303	\$1,072,200	\$1,072,200
S-8	Tax levy (From the County Treasurer)	\$167,938	\$199,152	\$200,000	\$200,000
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	\$26,492	\$5,201	\$11,201	\$11,201
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$1,226,424	\$1,259,656	\$1,283,401	\$1,283,401
FY 7/1/18-6/30/19		Aspens Pines Water & Sewer District			

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	Capital Outlay	\$186,667	\$215,645	\$250,000	\$250,000
S-16	Interest and Fees On Debt	\$12	\$0	\$0	\$0
S-17	Administration	\$199,691	\$185,047	\$189,500	\$189,500
S-18	Operations	\$558,370	\$543,502	\$662,355	\$662,355
S-19	Indirect Costs	\$195,582	\$246,596	\$257,389	\$257,389

S-20	Total Expenditures	\$1,140,322	\$1,190,790	\$1,359,244	\$1,359,244
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DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$1,010,239	\$1,010,239	\$1,200,000	\$1,200,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$0	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	\$0

End of Summary

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

Date adopted by Special District 7/26/2018

DISTRICT ADDRESS: PO Box 716
Wilson, WY 83014

PREPARED BY: Wade Hirschi

DISTRICT PHONE: 307.739.9777

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

1/29/18 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Aspens Pines Water & Sewer District

FYE 6/30/2019

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$167,938	\$199,152	\$200,000	\$200,000
R-1.2	Other County Support				

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final 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	\$1,031,994	\$1,055,303	\$1,072,200	\$1,072,200
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$1,031,994	\$1,055,303	\$1,072,200	\$1,072,200
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	\$901	\$4,000	\$10,000	\$10,000
R-5.2	Other: Specify _____ Other Revenues	\$25,591	\$1,201	\$1,201	\$1,201
R-5.3	Other: Additional _____				
R-5.4	Total Miscellaneous	\$26,492	\$5,201	\$11,201	\$11,201
R-5.5	Total Forecasted Revenue	\$1,058,486	\$1,060,504	\$1,083,401	\$1,083,401
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

Final Budget

Aspens Pines Water & Sewer District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$186,667	\$215,645	\$250,000	\$250,000
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	\$186,667	\$215,645	\$250,000	\$250,000

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final 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	_____				
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$12,993	\$9,252	\$15,000	\$15,000
E-4.2	Accounting/Auditing	\$13,000	\$13,000	\$13,000	\$13,000
E-4.3	Other (Specify)				
E-4.4	Administration	\$153,780	\$138,000	\$138,000	\$138,000
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$3,150	\$1,470	\$2,000	\$2,000
E-5.2	Office equipment, rent & repair				
E-5.3	Education	\$8,658	\$12,000	\$12,000	\$12,000
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Advertising/dues/postage	\$5,028	\$4,075	\$4,900	\$4,900
E-5.7	Access fees	\$3,082	\$7,250	\$4,600	\$4,600
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$199,691	\$185,047	\$189,500	\$189,500

Final Budget

OPERATIONS BUDGET			
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			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$407,031	\$367,440	\$408,855	\$408,855
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	Vehicle Expense		\$7,515	\$6,681	\$7,500	\$7,500
E-8.4	_____					
E-8.5						
E-9	Operating supplies (List)					
E-9.1	Chemicals/lab supplies		\$14,592	\$17,215	\$20,500	\$20,500
E-9.2	Safety/sampling		\$9,435	\$3,559	\$4,400	\$4,400
E-9.3	Tools		\$2,809	\$2,801	\$3,000	\$3,000
E-9.4	Equipment Rental		\$0	\$233	\$600	\$600
E-9.5						
E-10	Program Services (List)					
E-10.1	Building Maintenance		\$12,601	\$21,225	\$15,000	\$15,000
E-10.2	Sewer Rep & Maint		\$22,849	\$56,663	\$25,000	\$25,000
E-10.3	Water Rep & Maint		\$7,819	\$222	\$25,000	\$25,000
E-10.4	_____					
E-10.5						
E-11	Contractual Arrangements (List)					
E-11.1	HVAC Contract		\$3,564	\$4,978	\$8,500	\$8,500
E-11.2	Engineering		\$2,043	\$0	\$6,000	\$6,000
E-11.3	_____					
E-11.4	_____					
E-11.5						
E-12	Other operations (Specify)					
E-12.1	Utilities		\$65,781	\$60,941	\$71,000	\$71,000
E-12.2	Sludge Removal		\$1,680	\$0	\$6,000	\$6,000
E-12.3	Petroleum Products		\$651	\$1,544	\$1,000	\$1,000
E-12.4	Contingency				\$60,000	\$60,000
E-12.5						
E-13	TOTAL OPERATIONS		\$558,370	\$543,502	\$662,355	\$662,355

Final Budget

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$9,618	\$10,500	\$10,500	\$10,500
E-14.2	Buildings and vehicles		\$17,810	\$18,500	\$18,500	\$18,500
E-14.3	Equipment		\$6,283	\$6,600	\$6,600	\$6,600
E-14.4	Other (Specify)					
E-14.5	Crime		\$290	\$300	\$300	\$300
E-14.6	Bonds		\$1,075	\$1,100	\$1,100	\$1,100
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$35,249	\$32,039	\$34,398	\$34,398
E-15.2	Workers Compensation		\$11,200	\$10,000	\$13,534	\$13,534
E-15.3	Unemployment Taxes		\$480	\$500	\$414	\$414
E-15.4	Retirement		\$37,159	\$53,846	\$59,987	\$59,987
E-15.5	Health Insurance		\$42,445	\$77,811	\$69,756	\$69,756
E-15.6	Other (Specify)					
E-15.7	Housing Allowance		\$32,700	\$33,900	\$40,800	\$40,800
E-15.8	Clothing Allowance		\$1,273	\$1,500	\$1,500	\$1,500
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$195,582	\$246,596	\$257,389	\$257,389

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
D-1	Debt Service					
D-1.1	Principal					
D-1.2	Interest		\$12			
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$12	\$0	\$0	\$0

Final Budget

Aspens Pines Water & Sewer District
NAME OF DISTRICT/BOARD _____

FYE 6/30/2019

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$1,010,239	\$1,010,239	\$1,200,000	\$1,200,000
C-1.2	Savings and Investments Account Balance		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$0	\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$1,010,239	\$1,010,239	\$1,200,000	\$1,200,000
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$0	\$0	\$0	\$0
C-2.3	Total Deductions (a+b)	\$0	\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available	\$1,010,239	\$1,010,239	\$1,200,000	\$1,200,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
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 to be spent from "Reserve for Capital Outlay"				
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 in Depreciation Reserve Account	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.6	Identify the amount and project to be spent from "Other"				
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 in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
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	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0