

Proposed Budget

| Aspens Pines Water & Sewer District | |
|--|---|
| | Budget Hearing Information |
| PO Box 1450 | Location: via Zoom - see link in budget message |
| Afton, WY 83110 | Date: 7/12/2022 |
| (307) 739-9777 | Time: 4:00 p.m. |
| Teton County | Budget Prepared by: Wade Hirschi |

| S-A | BUDGET MESSAGE | W.S. 16-12-403 (c) |
|---|-----------------------|--------------------|
| The 2022-23 budget was prepared using the same methodology as prior years. The District has seen a significant increase in operating costs due to overall inflation. Those increased costs are reflected in this budget. The District does do a tax assessment for its capital asset replacement program, which will continue this year. The budget hearing will be held via zoom at - https://us02web.zoom.us/j/89178898990?pwd=aTk2YU5UTDN3di9ySHIYeTILcXJpUT09 | | |

Where are the minutes of your board meeting available for public review?
Minutes are available upon request.

How and where are the notices of meeting posted for the public?
Letter sent to those in the District notifying them of the annual budget hearing, as well as ad placed in Jackson Hole News & Guide

Where are the public meetings held?
via Zoom - <https://us02web.zoom.us/j/89178898990?pwd=aTk2YU5UTDN3di9ySHlYeTlLcXJpUT09>

PROPOSED BUDGET SUMMARY

| OVERVIEW | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-------------------------------------|---|---------------------|------------------------|-----------------------|---------------------|
| S-1 | Total Budgeted Expenditures | \$1,262,489 | \$1,713,673 | \$1,551,764 | \$1,551,764 |
| 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 | \$2,621,293 | \$2,701,897 | \$2,559,985 | \$2,559,985 |
| S-5 | <i>Amount requested from County Commissioners</i> | \$205,000 | \$300,000 | \$300,000 | \$300,000 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |
| REVENUE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
| S-7 | Operating Revenues | \$1,107,571 | \$1,143,217 | \$1,268,060 | \$1,268,060 |
| S-8 | Tax levy (From the County Treasurer) | \$205,000 | \$300,000 | \$300,000 | \$300,000 |
| 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 | \$51,743 | \$1,701 | \$3,701 | \$3,701 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 | Total Revenue | \$1,364,314 | \$1,444,918 | \$1,571,761 | \$1,571,761 |
| FY 7/1/22-6/30/23 | | | | | |
| Aspens Pines Water & Sewer District | | | | | |
| EXPENDITURE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
| S-15 | Capital Outlay | \$222,821 | \$604,000 | \$250,000 | \$250,000 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$180,454 | \$187,115 | \$197,960 | \$197,960 |
| S-18 | Operations | \$597,969 | \$637,311 | \$771,274 | \$771,274 |
| S-19 | Indirect Costs | \$261,245 | \$285,247 | \$332,530 | \$332,530 |
| S-20R | Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 | Total Expenditures | \$1,262,489 | \$1,713,673 | \$1,551,764 | \$1,551,764 |
| DEBT SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |
| CASH AND INVESTMENTS | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
| S-22 | TOTAL GENERAL FUNDS | \$1,256,979 | \$1,256,979 | \$988,224 | \$988,224 |
| 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 | \$0 | \$0 | \$0 | \$0 |
| S-26 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| Total Reserves (a+b+c) | | \$0 | \$0 | \$0 | \$0 |
| S-27 | Amount to be added | | | | |
| S-28 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 |
| S-29 | b. Reserves | \$0 | \$0 | \$0 | \$0 |
| S-30 | c. Bond Funds | \$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

DISTRICT ADDRESS: PO Box 1450
Afton, WY 83110

PREPARED BY: Wade Hirschi

DISTRICT PHONE: 3077399777

Proposed Budget

Aspens Pines Water & Sewer District

NAME OF DISTRICT/BOARD

FYE

6/30/2023

PROPERTY TAXES AND ASSESSMENTS

R-1 **Property Taxes and Assessments Received**

R-1.1 Tax Levy (From the County Treasurer)

R-1.2 Other County Support (see note on the right)

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 4001 | \$205,000 | \$300,000 | \$300,000 | \$300,000 |
| 4005 | | | | |

FORECASTED REVENUE

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**

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**

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**

R-5 **Miscellaneous Revenue**

R-5.1 Interest

R-5.2 Other: Specify Rent

R-5.3 Other: See Addition See Additional Details

R-5.4 **Total Miscellaneous**

R-5.5 **Total Forecasted Revenue**

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 4211 | | | | |
| 4237 | | | | |
| 4237 | | | | |
| 4237 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 4300 | \$1,107,571 | \$1,143,217 | \$1,268,060 | \$1,268,060 |
| 4300 | | | | |
| 4503 | | | | |
| | \$1,107,571 | \$1,143,217 | \$1,268,060 | \$1,268,060 |
| 4201 | | | | |
| 4201 | | | | |
| 4211 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 4501 | \$7,700 | \$500 | \$2,500 | \$2,500 |
| 4500 | \$1,200 | \$1,201 | \$1,201 | \$1,201 |
| | \$42,843 | | | |
| | \$51,743 | \$1,701 | \$3,701 | \$3,701 |
| | \$1,159,314 | \$1,144,918 | \$1,271,761 | \$1,271,761 |

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)**

| | | | | |
|------|-----|-----|-----|-----|
| 4004 | | | | |
| 4500 | | | | |
| 4500 | | | | |
| | \$0 | \$0 | \$0 | \$0 |

Proposed Budget

Aspens Pines Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2023

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 Equipment
 E-1.6 _____
 E-1.7 _____
 E-1.8 **TOTAL CAPITAL OUTLAY**

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--------------------------|---------------------|------------------------|-----------------------|---------------------|
| 6201 | | | | |
| 6210 | | | | |
| 6211 | | | | |
| 6200 | \$222,821 | \$604,000 | \$250,000 | \$250,000 |
| 6200 | | | | |
| | | | | |
| | \$222,821 | \$604,000 | \$250,000 | \$250,000 |

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 Administrator
 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 Other Admin Costs
 E-5.7 Road Access
 E-5.8 _____
E-6 TOTAL ADMINISTRATION

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--------------------------|---------------------|------------------------|-----------------------|---------------------|
| 7002 | | | | |
| 7003 | | | | |
| 7004 | | | | |
| 7005 | | | | |
| 7005 | | | | |
| | | | | |
| | | | | |
| 7011 | | | | |
| 7012 | | | | |
| 7013 | | | | |
| 7013 | | | | |
| | | | | |
| | | | | |
| 7021 | \$10,767 | \$14,385 | \$15,000 | \$15,000 |
| 7022 | \$14,500 | \$14,500 | \$15,000 | \$15,000 |
| 7023 | \$140,760 | \$140,760 | \$140,760 | \$140,760 |
| 7023 | | | | |
| | | | | |
| | | | | |
| 7031 | \$769 | \$1,000 | \$2,000 | \$2,000 |
| 7032 | | | | |
| 7033 | \$4,283 | \$7,128 | \$12,000 | \$12,000 |
| 7034 | | | | |
| 7035 | \$4,922 | \$4,742 | \$8,600 | \$8,600 |
| 7035 | \$4,453 | \$4,600 | \$4,600 | \$4,600 |
| | | | | |
| | | | | |
| | \$180,454 | \$187,115 | \$197,960 | \$197,960 |

Proposed Budget

Aspens Pines Water & Sewer District

FYE 6/30/2023

OPERATIONS BUDGET

| | |
|-------------|--|
| E-7 | Personnel Services |
| E-7.1 | Wages--Operations |
| E-7.2 | Service Contracts |
| E-7.3 | Other (Specify) |
| E-7.4 | Vehicle Exp |
| 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 | Chemicals/lab supplies |
| E-9.2 | Safety/sampling |
| E-9.3 | Tools |
| E-9.4 | Equipment rental |
| E-9.5 | |
| E-10 | Program Services (List) |
| E-10.1 | Building maintenance |
| E-10.2 | Sewer repair & maintenance |
| E-10.3 | Water repair & maintenance |
| E-10.4 | |
| E-10.5 | |
| E-11 | Contractual Arrangements (List) |
| E-11.1 | HVAC maintenance |
| E-11.2 | Engineering |
| E-11.3 | |
| E-11.4 | |
| E-11.5 | |
| E-12 | Other operations (Specify) |
| E-12.1 | Utilities |
| E-12.2 | Sludge removal |
| E-12.3 | Petroleum products |
| E-12.4 | Contingency |
| E-12.5 | |
| E-13 | TOTAL OPERATIONS |

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|----------------------------------|---------------------|------------------------|-----------------------|---------------------|
| 7202 | \$435,833 | \$455,209 | \$474,274 | \$474,274 |
| 7203 | | | | |
| 7204 | \$5,733 | \$9,540 | \$15,000 | \$15,000 |
| 7204 | | | | |
| 7211 | | | | |
| 7212 | | | | |
| 7212 | | | | |
| 7220 | \$17,918 | \$20,295 | \$21,500 | \$21,500 |
| 7220 | \$4,707 | \$4,900 | \$6,400 | \$6,400 |
| 7220 | \$1,321 | \$3,150 | \$3,000 | \$3,000 |
| 7220 | \$91 | \$100 | \$600 | \$600 |
| 7230 | \$14,120 | \$11,430 | \$15,000 | \$15,000 |
| 7230 | \$16,601 | \$22,975 | \$25,000 | \$25,000 |
| 7230 | \$22,719 | \$23,525 | \$25,000 | \$25,000 |
| 7230 | | | | |
| 7400 | \$5,863 | \$6,222 | \$10,000 | \$10,000 |
| 7400 | \$0 | \$1,000 | \$10,000 | \$10,000 |
| 7400 | | | | |
| 7400 | | | | |
| 7450 | \$69,342 | \$70,965 | \$72,500 | \$72,500 |
| 7450 | \$3,273 | \$6,000 | \$30,000 | \$30,000 |
| 7450 | \$448 | \$2,000 | \$3,000 | \$3,000 |
| 7450 | \$0 | \$0 | \$60,000 | \$60,000 |
| | \$597,969 | \$637,311 | \$771,274 | \$771,274 |

Proposed Budget

Aspens Pines Water & Sewer District

FYE 6/30/2023

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 | Insurance |
| 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 | Housing Allowance |
| E-15.8 | Clothing Allowance |
| E-15.9 | |

| DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--------------------------|-----------------------------|------------------------|-----------------------|---------------------|
| 7502 | | | | |
| 7503 | | | | |
| 7504 | | | | |
| 7505 | \$36,028 | \$39,000 | \$41,800 | \$41,800 |
| 7505 | | | | |
| 7511 | \$57,306 | \$58,272 | \$57,814 | \$57,814 |
| 7512 | | | | |
| 7513 | | | | |
| 7514 | \$66,045 | \$68,341 | \$69,251 | \$69,251 |
| 7515 | \$57,105 | \$74,934 | \$90,165 | \$90,165 |
| 7516 | \$43,200 | \$43,200 | \$72,000 | \$72,000 |
| 7516 | \$1,561 | \$1,500 | \$1,500 | \$1,500 |
| | | | | |
| E-17 | TOTAL INDIRECT COSTS | | | |
| | | \$261,245 | \$285,247 | \$332,530 |
| | | | | \$332,530 |

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 | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Pending Approval |
|--------------------------|---------------------|------------------------|-----------------------|---------------------|
| 6401 | | | | |
| 6410 | | | | |
| 6420 | | | | |
| | \$0 | \$0 | \$0 | \$0 |

Proposed Budget

Aspens Pines Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2023

GENERAL FUNDS

| | | End of Year | | Beginning | |
|-------|---|-----------------------|--------------------|---------------------|--------------------|
| | | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed |
| C-1 | Balances at Beginning of Fiscal Year | 1010 | \$150,515 | \$150,515 | \$237,224 |
| C-1.1 | General Fund Checking | | | | |
| C-1.2 | Savings and Investments | 1040 | \$99,565 | \$99,565 | \$1,000 |
| C-1.3 | General Fund CD Balance | 1050 | \$1,006,899 | \$1,006,899 | \$750,000 |
| C-1.4 | All Other Funds | 1020 | | \$0 | |
| C-1.5 | Reserves (From Below) | | \$0 | \$0 | \$0 |
| C-1.6 | Total Estimated Cash and Investments on Hand | | \$1,256,979 | \$1,256,979 | \$988,224 |

| | | | | |
|------------|---|-------------|-------------|-----------|
| C-2 | General Fund Reductions: | | | |
| C-2.1 | a. Unpaid bills at FYE | | | |
| C-2.2 | b. Reserves | \$0 | \$0 | \$0 |
| C-2.3 | Total Deductions (a+b) | \$0 | \$0 | \$0 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$1,256,979 | \$1,256,979 | \$988,224 |

| DOA Chart of Accounts | |
|------------------------------|------|
| SINKING & DEBT SERVICE FUNDS | 1070 |

| C-3 | Beginning Balance in Reserve Account (end of previous year) | 2020-2021 | 2021-2022 | 2022-2023 | Pending Approval |
|--------|---|-----------|-----------|-----------|------------------|
| | | Actual | Estimated | Proposed | |
| C-3.1 | | | \$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 1090

| C-4 | Beginning Balance in Reserve Account (end of previous year) <i>Date of Reserve Approval in Minutes:</i> _____ | 2020-2021 | 2021-2022 | 2022-2023 | Pending Approval |
|--------|--|-----------|-----------|-----------|------------------|
| | | Actual | Estimated | Proposed | |
| C-4.1 | | | \$0 | \$0 | |
| C-4.2 | | | | | |
| 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 | | | | |
| 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 | \$0 | \$0 | \$0 | \$0 |

BOND FUNDS 1060

| C-5 | Beginning Balance in Reserve Account (end of previous year) | 2020-2021 | 2021-2022 | 2022-2023 | Pending Approval |
|-------|---|-----------|-----------|-----------|------------------|
| | | Actual | Estimated | Proposed | |
| 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 |