

Final Budget

Aspens Pines Water & Sewer District

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/8917889909?pwd=aTk2YU5UTDN3di9ySH1YeTILcXjpUT09>

S-B RESERVE DESCRIPTION

The District does not have a formal reserve policy, but seeks to build and maintain reserves for equipment replacement.

S-C

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

Yes

If Yes, enter

Address of office:	80 East 1st Ave, Suite 100
City, State, Zip:	Afton, WY 83110
Phone Number:	(307) 885-1040
Hours Open:	8:00-5:00

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=aTk2YU5UTDN3di9ySHlYeTlCxJpUT09>

FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,262,489	\$1,713,673	\$1,551,764	\$1,561,932
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
S-5	<i>Amount requested from County Commissioners</i>		\$205,000	\$300,000	\$300,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$1,107,571	\$1,143,217	\$1,268,060	\$1,249,654
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 \$1,553,355
 FY 7/1/22-6/30/23 Aspens Pines Water & Sewer District

EXPENDITURE SUMMARY 2020-2021 2021-2022 2022-2023 Final Approval

EXPENDITURE SUMMARY		Actual	Estimated	Proposed	Final 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	\$773,788
S-19	Indirect Costs	\$261,245	\$285,247	\$332,530	\$340,184
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$1,262,489	\$1,713,673	\$1,551,764	\$1,561,932

DEBT SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
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S-21 Principal Paid on Debt \$0 \$0 \$0 \$0

CASH AND INVESTMENTS	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
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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				
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 _____ 7/28/2022

DISTRICT ADDRESS: PO Box 1450
Afton, WY 83110

PREPARED BY: Wade Hirschi

DISTRICT PHONE: 3077399777

3077399777

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-54/22) Form approved by Wyoming Department of Audit, Public Funds Division.

Final 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	Final 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 Additiol 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	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$1,107,571	\$1,143,217	\$1,268,060	\$1,249,654
4300				
4503				
	\$1,107,571	\$1,143,217	\$1,268,060	\$1,249,654
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	\$1,253,355

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

Final 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	Final Approval
6201				
6210				
6211				
6200	\$222,821	\$604,000	\$250,000	\$250,000
6200				
TOTAL CAPITAL OUTLAY	\$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	Final 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
TOTAL ADMINISTRATION	\$180,454	\$187,115	\$197,960	\$197,960

Final 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 Enginnering

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	Final Approval
7202	\$435,833	\$455,209	\$474,274	\$476,788
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	\$773,788

Final 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	Final Approval
7502				
7503				
7504				
7505	\$36,028	\$39,000	\$41,800	\$43,500
7505				
7511	\$57,306	\$58,272	\$57,814	\$63,390
7512				
7513				
7514	\$66,045	\$68,341	\$69,251	\$69,629
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	\$340,184
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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	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final Budget

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

FYE 6/30/2023

GENERAL FUNDS				
	DOA Chart of Accounts	<i>End of Year</i>	<i>Beginning</i>	<i>Beginning</i>
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed
C-1	Balances at Beginning of Fiscal Year			
C-1.1	General Fund Checking	\$150,515	\$150,515	\$237,224
C-1.2	Savings and Investments	\$99,565	\$99,565	\$1,000
C-1.3	General Fund CD Balance	\$1,006,899	\$1,006,899	\$750,000
C-1.4	All Other Funds		\$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
SINKING & DEBT SERVICE FUNDS				
	DOA Chart of Accounts			
	1070			
C-3				
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed
C-3.1	Beginning Balance in Reserve Account (<i>end of previous year</i>)		\$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
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
C-3.12	Balance to be retained	\$0	\$0	\$0
RESERVES				
	1090			
C-4				
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed
C-4.1	Beginning Balance in Reserve Account (<i>end of previous year</i>)		\$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
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
C-4.12	Balance to be retained	\$0	\$0	\$0
BOND FUNDS				
	1060			
C-5				
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed
C-5.1	Beginning Balance in Reserve Account (<i>end of previous year</i>)		\$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
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
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0