

Proposed Budget

| Aspens Improvement and Service District | | Budget Hearing Information |
|---|--|---------------------------------------|
| 3880 South Lake Creek Drive | | Location: 3880 South Lake Creek Drive |
| Wilson, WY 83014 | | Date: 6/13/2023 |
| 307-733-5518 | | Time: 10:00 AM |
| Teton County | | Budget Prepared by: Thomas Doerr |

S-A **BUDGET MESSAGE** W.S. 16-12-403 (c)

The Aspens Improvement and Service District was formed to fund the building and maintenance of the development roads system in The Aspens, Wilson, Wyoming. This year tax rolls will be assesed by the County in order to build up reserves for possible road and bridge repairs

S-B **RESERVE DESCRIPTION**
N/A

Where are the minutes of your board meeting available for public review?

Aspen Management, 3880 South Lake Creek Drive, Wilson, WY, 83014

How and where are the notices of meeting posted for the public?

Jackson Hole News and Guide

Where are the public meetings held?

Aspen Management, 3880 South Lake Creek Drive, Wilson, WY, 83014

PROPOSED BUDGET SUMMARY

| OVERVIEW | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|---|----------------------------------|------------------------|-----------------------|---|
| S-1 Total Budgeted Expenditures | \$12,255 | \$17,800 | \$99,120 | \$99,120 |
| 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 | \$209,769 | \$153,138 | \$196,360 | \$196,360 |
| S-5 <i>Amount requested from County Commissioners</i> | \$57,258 | \$0 | \$57,240 | \$57,240 |
| S-6 Additional Funding Needed : | | \$0 | \$0 | \$0 |
| | Projected Surplus: | \$97,240 | \$97,240 | \$97,240 |
| REVENUE SUMMARY | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
| S-7 Operating Revenues | \$0 | \$0 | \$0 | \$0 |
| S-8 Tax levy (From the County Treasurer) | \$57,258 | \$0 | \$57,240 | \$57,240 |
| 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 | \$33 | \$660 | \$1,000 | \$1,000 |
| S-13 Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 Total Revenue | \$57,291 | \$660 | \$58,240 | \$58,240 |
| FY 7/1/23-6/30/24 | | | | Aspens Improvement and Service District |
| EXPENDITURE SUMMARY | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 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 | \$0 | \$351 | \$500 | \$500 |
| S-18 Operations | \$9,955 | \$14,613 | \$95,620 | \$95,620 |
| S-19 Indirect Costs | \$2,300 | \$2,836 | \$3,000 | \$3,000 |
| S-20R Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 Total Expenditures | \$12,255 | \$17,800 | \$99,120 | \$99,120 |
| DEBT SUMMARY | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
| S-21 Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |
| CASH AND INVESTMENTS | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
| S-22 TOTAL GENERAL FUNDS | \$152,478 | \$152,478 | \$138,120 | \$138,120 |
| 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 |
| 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 |
| 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

Date adopted by Special District _____
Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: 3880 South Lake Creek Drive
 Wilson, WY 83014

PREPARED BY: Thomas Doerr

DISTRICT PHONE: 307-733-5518

Proposed Budget

Aspens Improvement and Service District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

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 | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 4001 | \$57,258 | \$0 | \$57,240 | \$57,240 |
| 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 _____
 R-5.3 Other: Additional _____
 R-5.4 **Total Miscellaneous**
 R-5.5 **Total Forecasted Revenue**

| DOA Chart of Accounts | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 4211 | | | | |
| 4237 | | | | |
| 4237 | | | | |
| 4237 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 4300 | | | | |
| 4300 | | | | |
| 4503 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 4201 | | | | |
| 4201 | | | | |
| 4211 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 4501 | \$33 | \$660 | \$1,000 | \$1,000 |
| 4500 | | | | |
| | \$33 | \$660 | \$1,000 | \$1,000 |
| | \$33 | \$660 | \$1,000 | \$1,000 |

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)**

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

Proposed Budget

Aspens Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

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

| DOA Chart of Accounts | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 6201 | | | | |
| 6210 | | | | |
| 6211 | | | | |
| 6200 | | | | |
| 6200 | | | | |
| | \$0 | \$0 | \$0 | \$0 |

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 _____
 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 _____
 E-5.7 _____
 E-5.8 _____
E-6 TOTAL ADMINISTRATION

| DOA Chart of Accounts | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 7002 | | | | |
| 7003 | | | | |
| 7004 | | | | |
| 7005 | | | | |
| 7005 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 7011 | | | | |
| 7012 | | | | |
| 7013 | | | | |
| 7013 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 7021 | | | | |
| 7022 | | | | |
| 7023 | | | | |
| 7023 | | | | |
| | \$0 | \$0 | \$0 | \$0 |
| 7031 | \$0 | \$351 | \$500 | \$500 |
| 7032 | | | | |
| 7033 | | | | |
| 7034 | | | | |
| 7035 | | | | |
| 7035 | | | | |
| | \$0 | \$351 | \$500 | \$500 |

Proposed Budget

Aspens Improvement and Service District

FYE 6/30/2024

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 _____
 E-10.2 _____
 E-10.3 _____
 E-10.4 _____
 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 Bridge Expense
- E-12.2 Miscellaneous Expense
- E-12.3 Road and Sign

E-12.4 _____
 E-12.5 _____

E-13 TOTAL OPERATIONS

| DOA Chart of Accounts | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 7202 | | | | |
| 7203 | \$7,455 | \$7,120 | \$7,120 | \$7,120 |
| 7204 | | | | |
| 7204 | | | | |
| | | | | |
| 7211 | | | | |
| 7212 | | | | |
| 7212 | | | | |
| | | | | |
| 7220 | | | | |
| 7220 | | | | |
| 7220 | | | | |
| 7220 | | | | |
| | | | | |
| 7230 | | | | |
| 7230 | | | | |
| 7230 | | | | |
| 7230 | | | | |
| | | | | |
| 7400 | | | | |
| 7400 | | | | |
| 7400 | | | | |
| 7400 | | | | |
| | | | | |
| 7450 | \$2,500 | \$6,995 | \$3,000 | \$3,000 |
| 7450 | \$0 | \$498 | \$500 | \$500 |
| 7450 | \$0 | | \$85,000 | \$85,000 |
| 7450 | | | | |
| | | | | |
| | \$9,955 | \$14,613 | \$95,620 | \$95,620 |

Proposed Budget

Aspens Improvement and Service District

FYE 6/30/2024

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 _____
 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

| DOA Chart of Accounts | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 7502 | \$2,300 | \$2,836 | \$3,000 | \$3,000 |
| 7503 | | | | |
| 7504 | | | | |
| 7505 | | | | |
| 7505 | | | | |
| | | | | |
| | | | | |
| | | | | |
| 7511 | | | | |
| 7512 | | | | |
| 7513 | | | | |
| 7514 | | | | |
| 7515 | | | | |
| 7516 | | | | |
| 7516 | | | | |
| | | | | |
| | | | | |
| | | | | |

\$2,300 \$2,836 \$3,000 \$3,000

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 | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 6401 | | | | |
| 6410 | | | | |
| 6420 | | | | |
| | \$0 | \$0 | \$0 | \$0 |

Proposed Budget

Aspens Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2024

GENERAL FUNDS

C-1 Balances at Beginning of Fiscal Year

- C-1.1 General Fund Checking
- C-1.2 Savings and Investments
- C-1.3 General Fund CD Balance
- C-1.4 All Other Funds
- C-1.5 Reserves (From Below)
- C-1.6 **Total Estimated Cash and Investments on Hand**

| DOA Chart of Accounts | End of Year | Beginning | Beginning | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| | 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | |
| 1010 | \$500 | \$500 | \$1,000 | \$1,000 |
| 1040 | \$20,543 | \$20,543 | \$20,620 | \$20,620 |
| 1050 | \$131,435 | \$131,435 | \$116,500 | \$116,500 |
| 1020 | | \$0 | | |
| | \$0 | \$0 | \$0 | \$0 |
| | \$152,478 | \$152,478 | \$138,120 | \$138,120 |

C-2 General Fund Reductions:

- C-2.1 a. Unpaid bills at FYE
- C-2.2 b. Reserves
- C-2.3 **Total Deductions (a+b)**
- C-2.4 **Estimated Non-Restricted Funds Available**

| 2010 | | | | |
|------|------------------|------------------|------------------|------------------|
| | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| | \$152,478 | \$152,478 | \$138,120 | \$138,120 |

| |
|-----------------------|
| 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:* _____
- C-3.3 Amount to be added to the reserve
- C-3.4 *Date of Reserve Approval in Minutes:* _____
- C-3.5 **SUB-TOTAL**
- C-3.6 Identify the amount and project to be spent
 - a. _____
 - b. _____
 - c. _____
- C-3.10 *Date of Reserve Approval in Minutes:* _____
- C-3.11 **TOTAL CAPITAL OUTLAY (a+b+c)**
- C-3.12 Balance to be retained

| 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|------------------|---------------------|--------------------|------------------|
| | \$0 | \$0 | |
| | | | |
| | | | |
| | \$0 | \$0 | \$0 |
| | | | |
| | | | |
| | \$0 | \$0 | \$0 |
| | | | |
| | | | |
| | \$0 | \$0 | \$0 |

RESERVES

1090

C-4

- C-4.1 Beginning Balance in Reserve Account (**end of previous year**)
- C-4.2 *Date of Reserve Approval in Minutes:* _____
- C-4.3 Amount to be added to the reserve
- C-4.4 *Date of Reserve Approval in Minutes:* _____
- C-4.5 **SUB-TOTAL**
- C-4.6 Identify the amount and project to be spent
 - a. _____
 - b. _____
 - c. _____
- C-4.10 *Date of Reserve Approval in Minutes:* _____
- C-4.11 **TOTAL OTHER RESERVE OUTLAY (a+b+c)**
- C-4.12 Balance to be retained

| 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|------------------|---------------------|--------------------|------------------|
| | \$0 | \$0 | |
| | | | |
| | | | |
| | \$0 | \$0 | \$0 |
| | | | |
| | | | |
| | \$0 | \$0 | \$0 |
| | | | |
| | \$0 | \$0 | \$0 |

BOND FUNDS

1060

C-5

- C-5.1 Beginning Balance in Reserve Account (**end of previous year**)
- C-5.2 *Date of Reserve Approval in Minutes:* _____
- C-5.3 Amount to be added to the reserve
- C-5.4 *Date of Reserve Approval in Minutes:* _____
- C-5.5 **SUB-TOTAL**
- C-5.6 Identify the amount and project to be spent
 - a. _____
 - b. _____
 - c. _____
- C-5.7 *Date of Reserve Approval in Minutes:* _____
- C-5.8 Balance to be retained

| 2021-2022 Actual | 2022-2023 Estimated | 2023-2024 Proposed | Pending Approval |
|------------------|---------------------|--------------------|------------------|
| | \$0 | \$0 | |
| | | | |
| | | | |
| | \$0 | \$0 | \$0 |
| | | | |
| | | | |
| | \$0 | \$0 | \$0 |
| | | | |
| | \$0 | \$0 | \$0 |

C-5.9 TOTAL TO BE SPENT

\$0 \$0 \$0 \$0