

Final Budget

Aspens Pines Water & Sewer District	
	Budget Hearing Information
PO Box 716 Wilson, WY 83017 (307) 739-9777	Location: via Zoom - see link in budget message Date: 7/1/2023 Time: 4:00-5:00 p.m.
Teton County	Budget Prepared by: Wade Hirschi

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<p>The 2023-24 budget was prepared using the same methodology as prior years. The District has seen an 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 District also received a \$300,000 grant for water line replacement that is anticipated to be used over the following two fiscal years. One half was budgeted for 2023-24. The budget hearing will be held via zoom at - https://us02web.zoom.us/j/89178898990?pwd=aTk2YU5UTDN3di9ySHIYeTILcXJpUT09</p>		

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?

Jackson Hole News & Guide

Where are the public meetings held?

via Zoom - <https://us02web.zoom.us/j/89178898990?pwd=aTk2YU5UTDN3di9ySHIYeTILcXJpUT09>

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,672,642	\$1,464,088	\$1,972,851	\$2,042,550
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	\$2,515,898	\$2,801,783	\$3,202,174	\$3,187,539
S-5	<i>Amount requested from County Commissioners</i>	\$300,444	\$300,000	\$330,000	\$330,000
S-6	Additional Funding Needed : Projected Surplus:			\$0	\$0
				\$1,229,323	\$1,144,989
REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$1,132,160	\$1,246,642	\$1,342,078	\$1,327,443
S-8	Tax levy (From the County Treasurer)	\$300,444	\$300,000	\$330,000	\$330,000
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$150,000	\$150,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$37,078	\$208,924	\$44,401	\$44,401
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$1,469,682	\$1,755,566	\$1,866,479	\$1,851,844
FY 7/1/23-6/30/24 Aspens Pines Water & Sewer District					
EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$578,224	\$250,000	\$597,820	\$633,500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$186,697	\$208,526	\$202,792	\$196,892
S-18	Operations	\$618,928	\$662,964	\$805,705	\$839,787
S-19	Indirect Costs	\$288,793	\$342,598	\$366,534	\$372,371
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$1,672,642	\$1,464,088	\$1,972,851	\$2,042,550
DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$1,046,217	\$1,046,217	\$1,335,695	\$1,335,695
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 7/28/2023

DISTRICT ADDRESS: PO Box 716
Wilson, WY 83017

PREPARED BY: Wade Hirschi

DISTRICT PHONE: 3077399777

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/4/22 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Aspens Pines Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

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	Final Approval
4001	\$300,444	\$300,000	\$330,000	\$330,000
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 Additior See Additional Details
R-5.4 Total Miscellaneous
R-5.5 Total Forecasted Revenue

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$1,132,160	\$1,246,642	\$1,342,078	\$1,327,443
4300				
4503				
	\$1,132,160	\$1,246,642	\$1,342,078	\$1,327,443
4201				
4201	\$0	\$0	\$150,000	\$150,000
4211				
	\$0	\$0	\$150,000	\$150,000
4501	\$167	\$25,977	\$43,200	\$43,200
4500	\$1,201	\$1,201	\$1,201	\$1,201
	\$35,710	\$181,746		
	\$37,078	\$208,924	\$44,401	\$44,401
	\$1,169,238	\$1,455,566	\$1,536,479	\$1,521,844

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 6/30/2024

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 Equipment
 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	Final Approval
6201				
6210				
6211				
6200	\$578,224	\$250,000	\$597,820	\$633,500
6200				
	\$578,224	\$250,000	\$597,820	\$633,500

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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7002				
7003				
7004				
7005				
7005				
	7011			
	7012			
	7013			
	7013			
7021	\$15,580	\$7,500	\$15,000	\$12,000
7022	\$14,500	\$14,500	\$15,000	\$15,000
7023	\$140,760	\$140,760	\$147,792	\$147,792
7023				
7031	\$736	\$560	\$1,500	\$1,200
7032				
7033	\$8,574	\$8,952	\$12,000	\$10,000
7034				
7035	\$3,780	\$5,514	\$6,900	\$6,300
7035	\$2,767	\$30,740	\$4,600	\$4,600
	\$186,697	\$208,526	\$202,792	\$196,892

Final Budget

Aspens Pines Water & Sewer 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	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	see additional details
E-13	TOTAL OPERATIONS

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7202	\$451,913	\$476,788	\$510,105	\$519,267
7203				
7204	\$10,022	\$13,333	\$15,000	\$15,000
7204				
7211				
7212				
7212				
7220	\$16,929	\$15,798	\$19,000	\$19,000
7220	\$6,244	\$6,695	\$5,000	\$4,100
7220	\$2,635	\$2,635	\$2,500	\$2,000
7220	\$91	\$91	\$600	\$400
7230	\$10,997	\$10,689	\$13,000	\$11,000
7230	\$20,393	\$15,000	\$25,000	\$25,000
7230	\$19,391	\$14,200	\$15,000	\$12,000
7230				
7400	\$5,788	\$7,514	\$10,000	\$8,000
7400	\$0	\$340	\$10,000	\$10,000
7400				
7400				
7450	\$67,630	\$63,106	\$68,500	\$68,500
7450	\$5,666	\$33,598	\$50,000	\$50,000
7450	\$1,229	\$3,177	\$2,000	\$1,200
7450	\$0	\$0	\$60,000	\$60,000
				\$34,320
	\$618,928	\$662,964	\$805,705	\$839,787

Final Budget

Aspens Pines Water & Sewer 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	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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7502				
7503				
7504				
7505	\$39,738	\$43,826	\$45,000	\$48,500
7505				
7511	\$58,043	\$63,390	\$67,138	\$68,143
7512				
7513				
7514	\$67,235	\$71,717	\$74,612	\$75,944
7515	\$79,375	\$90,165	\$106,284	\$106,284
7516	\$43,200	\$72,000	\$72,000	\$72,000
7516	\$1,202	\$1,500	\$1,500	\$1,500

E-17 **TOTAL INDIRECT COSTS**

\$288,793	\$342,598	\$366,534	\$372,371
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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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final Budget

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

FYE 6/30/2024

GENERAL FUNDS				
	DOA Chart of Accounts	<i>End of Year</i>	<i>Beginning</i>	<i>Beginning</i>
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed
C-1	Balances at Beginning of Fiscal Year			
C-1.1	General Fund Checking	\$286,744	\$286,744	\$250,000
C-1.2	Savings and Investments	\$9,448	\$9,448	\$1,085,695
C-1.3	General Fund CD Balance	\$750,025	\$750,025	
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	\$1,046,217	\$1,046,217	\$1,335,695
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	\$1,046,217	\$1,046,217	\$1,335,695
SINKING & DEBT SERVICE FUNDS				
	DOA Chart of Accounts			
	1070			
C-3				
		2021-2022 Actual	2022-2023 Estimated	2023-2024 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				
		2021-2022 Actual	2022-2023 Estimated	2023-2024 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				
		2021-2022 Actual	2022-2023 Estimated	2023-2024 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