

Final Budget

Aspens Improvement and Service District	
Budget Hearing Information	
3880 S Lake Creek Drive	Location: 3880 S Lake Creek Drive
Wilson, WY, 83128	Date: 7/19/2024
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**
Reserves are held for repair of the Aspens Community roads and bridges.

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

3880 S 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?

3880 S Lake Creek Drive, Wilson, WY, 83014

FINAL BUDGET SUMMARY

OVERVIEW	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$35,187	\$15,127	\$47,526	\$47,526
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	-\$16,406	\$21,000	\$10,000	\$10,000
S-4 Total General Fund and Forecasted Revenues Available	\$22,290	\$59,870	\$81,240	\$81,240
S-5 <i>Amount requested from County Commissioners</i>	\$0	\$57,240	\$57,240	\$57,240
S-6 Additional Funding Needed :			\$0	\$0
	Projected Surplus:		\$23,714	\$23,714
REVENUE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-7 Operating Revenues	\$0	\$0	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$0	\$57,240	\$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	\$660	\$2,000	\$3,000	\$3,000
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$660	\$59,240	\$60,240	\$60,240
FY 7/1/24-6/30/25				Aspens Improvement and Service District
EXPENDITURE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-15 Capital Outlay	\$0	\$0	\$0	\$0
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$351	\$500	\$350	\$350
S-18 Operations	\$14,949	\$10,456	\$42,956	\$42,956
S-19 Indirect Costs	\$3,481	\$4,171	\$4,220	\$4,220
S-20R Expenditures paid by Reserves	\$16,406	\$0	\$0	\$0
S-20 Total Expenditures	\$35,187	\$15,127	\$47,526	\$47,526
DEBT SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-22 TOTAL GENERAL FUNDS	\$21,630	\$630	\$21,000	\$21,000
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	\$131,435	\$115,029	\$136,029	\$136,029
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)			
S-27 Amount to be added				
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$0	\$21,000	\$10,000	\$10,000
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)			
	\$0	\$21,000	\$10,000	\$10,000
S-31 Subtotal	\$131,435	\$136,029	\$146,029	\$146,029
S-32 Less Total to be spent	\$16,406	\$0	\$0	\$0
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$115,029	\$136,029	\$146,029	\$146,029

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 3880 S Lake Creek Drive
Wilson, WY, 83128

PREPARED BY: Thomas Doerr

DISTRICT PHONE: 307-733-5518

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

5/31/23 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Aspens Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2025

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$0	\$57,240	\$57,240	\$57,240
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$0	\$0	\$0	\$0
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$660	\$2,000	\$3,000	\$3,000
R-5.2 Other: Specify	4500				
R-5.3 Other: Additional					
R-5.4 Total Miscellaneous		\$660	\$2,000	\$3,000	\$3,000
R-5.5 Total Forecasted Revenue		\$660	\$2,000	\$3,000	\$3,000

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3	4500				
R-6.4	4500				
R-6.5					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

Aspens Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2025

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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final 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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final 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	\$351	\$500	\$350	\$350
7032				
7033				
7034				
7035				
7035				
	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$351	\$500	\$350	\$350

Final Budget

Aspens Improvement and Service District

FYE 6/30/2025

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 Road and Sign
- E-12.3 Miscellaneous Expense

E-12.4 _____
 E-12.5 _____

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
7202				
7203	\$7,456	\$7,456	\$7,456	\$7,456
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230				
7230				
7230				
7230				
7400				
7400				
7400				
7400				
7450	\$6,995	\$2,000	\$5,000	\$5,000
7450	\$0	\$500	\$30,000	\$30,000
7450	\$498	\$500	\$500	\$500
7450				
	\$14,949	\$10,456	\$42,956	\$42,956

Final Budget

Aspens Improvement and Service District

FYE 6/30/2025

INDIRECT COSTS BUDGET

		DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability	7502	\$3,481	\$3,151	\$3,200	\$3,200
E-14.2	Buildings and vehicles	7503				
E-14.3	Equipment	7504				
E-14.4	Other (Specify)					
E-14.5	<u>Bond</u>	7505		\$1,020	\$1,020	\$1,020
E-14.6		7505				
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes	7511				
E-15.2	Workers Compensation	7512				
E-15.3	Unemployment Taxes	7513				
E-15.4	Retirement	7514				
E-15.5	Health Insurance	7515				
E-15.6	Other (Specify)					
E-15.7		7516				
E-15.8		7516				
E-15.9						
E-17	TOTAL INDIRECT COSTS		\$3,481	\$4,171	\$4,220	\$4,220

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

Aspens Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2025

GENERAL FUNDS

			End of Year	Beginning	Beginning		
			DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year						
C-1.1	General Fund Checking		1010	\$1,000	\$1,000	\$1,000	\$1,000
C-1.2	Savings and Investments		1040	\$20,630	\$20,630	\$20,000	\$20,000
C-1.3	General Fund CD Balance		1050		\$0		
C-1.4	All Other Funds		1020		\$0		
C-1.5	Reserves (From Below)			\$115,029	\$115,029	\$146,029	\$146,029
C-1.6	Total Estimated Cash and Investments on Hand			\$136,659	\$136,659	\$167,029	\$167,029

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				

DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070

C-3	Beginning Balance in Reserve Account (end of previous year) <i>Date of Reserve Approval in Minutes:</i>	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
		\$0	\$0	\$0	\$0
C-3.1					
C-3.2					
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		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$131,435	\$115,029	\$136,029	\$136,029
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 5/11/2023				
C-4.3	Amount to be added to the reserve		\$21,000	\$10,000	\$10,000
C-4.4	<i>Date of Reserve Approval in Minutes:</i> 5/14/2024				
C-4.5	SUB-TOTAL	\$131,435	\$136,029	\$146,029	\$146,029
C-4.6	Identify the amount and project to be spent				
C-4.7	a. See Notes page				
C-4.8	b. General ops draw	\$16,406			
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> 5/14/24				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$16,406	\$0	\$0	\$0
C-4.12	Balance to be retained	\$115,029	\$136,029	\$146,029	\$146,029

BOND FUNDS 1060

C-5	C-5.1 Beginning Balance in Reserve Account (end of previous year) C-5.2 <i>Date of Reserve Approval in Minutes:</i>	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
			\$0	\$0	
C-5.3	Amount to be added to the reserve <i>Date of Reserve Approval in Minutes:</i>				
C-5.4					
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	\$16,406	\$0	\$0	\$0