

Final Budget

Aspens Pines Water & Sewer District													
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"></td> <td style="width: 50%; border: none; text-align: right;">Budget Hearing Information</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">PO Box 1450</td> <td style="border: none; padding: 2px;">Location: via Zoom - see link in budget message</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Afton, WY 83110</td> <td style="border: none; padding: 2px;">Date: 07/09/24</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">(307) 739-9777</td> <td style="border: none; padding: 2px;">Time: 4:00 p.m.</td> </tr> <tr> <td style="border: none; padding: 2px;"></td> <td style="border: none; padding: 2px;"></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Teton County</td> <td style="border: none; padding: 2px;">Budget Prepared by: Wade Hirschi</td> </tr> </table>			Budget Hearing Information	PO Box 1450	Location: via Zoom - see link in budget message	Afton, WY 83110	Date: 07/09/24	(307) 739-9777	Time: 4:00 p.m.			Teton County	Budget Prepared by: Wade Hirschi
	Budget Hearing Information												
PO Box 1450	Location: via Zoom - see link in budget message												
Afton, WY 83110	Date: 07/09/24												
(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)
<p>The 2024-25 budget was prepared using the same methodology as prior years. The largest increases in this budget are related to payroll costs. 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</p>		
S-B	RESERVE DESCRIPTION	
<p>The District does not have a formal reserve policy, but seeks to build and maintain reserves for equipment replacement.</p>		

S-C																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 70%;">Names of Board Members</th> <th style="width: 30%;">Date of End of Term</th> </tr> <tr><td>Rick Knori</td><td>11/30/24</td></tr> <tr><td>Alan Winters (appointed)</td><td>11/30/24</td></tr> <tr><td>Tom Garrity</td><td>11/30/26</td></tr> <tr><td>Joan Goldfarb</td><td>11/30/26</td></tr> <tr><td>Peter Martin</td><td>11/30/24</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	Names of Board Members	Date of End of Term	Rick Knori	11/30/24	Alan Winters (appointed)	11/30/24	Tom Garrity	11/30/26	Joan Goldfarb	11/30/26	Peter Martin	11/30/24													<p>If Yes, enter</p> <p>Address of office: 80 East 1st Ave, Suite 100</p> <p>City, State, Zip: Afton, WY 83110</p> <p>Phone Number: (307) 885-1040</p> <p>Hours Open: 8:00-5:00</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="width: 20%; text-align: center;">Yes</td> </tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	Yes
Names of Board Members	Date of End of Term																											
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Does the district have regular office hours exceeding 20 hours per week?	Yes																											

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		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,393,015	\$1,759,260	\$2,059,445	\$2,084,445
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	\$3,236,327	\$3,383,171	\$3,582,224	\$3,529,126
S-5	Amount requested from County Commissioners	\$300,365	\$330,000	\$330,000	\$330,000
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$1,522,779	\$1,444,681
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)	\$300,365	\$330,000	\$330,000	\$330,000
S-9	Government Support	\$1,237,011	\$1,346,009	\$1,392,112	\$1,339,014
S-10	Grants	\$0	\$125,000	\$175,000	\$175,000
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$199,090	\$82,301	\$61,201	\$61,201
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$1,736,466	\$1,883,310	\$1,958,313	\$1,905,215
FY 7/1/24-6/30/25		Aspens Pines Water & Sewer District			
EXPENDITURE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-15	Capital Outlay	\$175,565	\$461,085	\$578,375	\$603,375
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$177,141	\$188,016	\$194,000	\$194,000
S-18	Operations	\$695,134	\$772,417	\$911,387	\$911,387
S-19	Indirect Costs	\$345,175	\$337,742	\$375,683	\$375,683
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$1,393,015	\$1,759,260	\$2,059,445	\$2,084,445
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	\$1,499,861	\$1,499,861	\$1,623,911	\$1,623,911
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 07/18/24

DISTRICT ADDRESS: PO Box 1450
Afton, WY 83110

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.

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

Final Budget

Aspens Pines Water & Sewer District

FYE 06/30/25

NAME OF DISTRICT/BOARD

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	\$300,365	\$330,000	\$330,000	\$330,000
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	\$1,237,011	\$1,346,009	\$1,392,112	\$1,339,014
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		\$1,237,011	\$1,346,009	\$1,392,112	\$1,339,014
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	\$0	\$125,000	\$175,000	\$175,000
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$125,000	\$175,000	\$175,000
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$25,057	\$72,000	\$60,000	\$60,000
R-5.2 Other: Specify <u>Rent</u>	4500	\$1,201	\$1,201	\$1,201	\$1,201
R-5.3 Other: See Additior <u>See Additional Details</u>		\$172,832	\$9,100		
R-5.4 Total Miscellaneous		\$199,090	\$82,301	\$61,201	\$61,201
R-5.5 Total Forecasted Revenue		\$1,436,101	\$1,553,310	\$1,628,313	\$1,575,215
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 Pines Water & Sewer District

FYE 06/30/25

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 Equipment	6200	\$175,565	\$461,085	\$578,375	\$603,375
E-1.6	6200				
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$175,565	\$461,085	\$578,375	\$603,375

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5	7005				
E-2.6	7005				
E-2.7					
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4	7013				
E-3.5	7013				
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021	\$6,998	\$2,500	\$8,000	\$8,000
E-4.2 Accounting/Auditing	7022	\$14,500	\$15,475	\$16,000	\$16,000
E-4.3 Other (Specify)					
E-4.4 Administrator	7023	\$140,760	\$147,792	\$150,000	\$150,000
E-4.5	7023				
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$570	\$1,000	\$1,000	\$1,000
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033	\$8,451	\$8,500	\$10,000	\$10,000
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Other Admin Costs	7035	\$5,863	\$4,650	\$6,000	\$6,000
E-5.7 Road Access	7035	\$0	\$8,099	\$3,000	\$3,000
E-5.8					
E-6 TOTAL ADMINISTRATION		\$177,141	\$188,016	\$194,000	\$194,000

Final Budget

Aspens Pines Water & Sewer District

FYE 06/30/25

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 Expense
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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
7202	\$473,950	\$519,267	\$615,887	\$615,887
7203				
7204	\$13,955	\$15,000	\$18,000	\$18,000
7204				
7211				
7212				
7212				
7220	\$19,090	\$19,000	\$24,000	\$24,000
7220	\$6,221	\$4,100	\$4,100	\$4,100
7220	\$2,684	\$2,000	\$2,000	\$2,000
7220	\$91	\$91	\$400	\$400
7230	\$15,156	\$13,486	\$16,000	\$16,000
7230	\$17,689	\$12,000	\$12,000	\$12,000
7230	\$7,903	\$25,000	\$30,000	\$30,000
7230				
7400	\$6,902	\$8,000	\$8,000	\$8,000
7400	\$10,671	\$0	\$10,000	\$10,000
7400				
7400				
7450	\$62,662	\$68,775	\$69,500	\$69,500
7450	\$29,197	\$50,000	\$40,000	\$40,000
7450	\$3,223	\$1,378	\$1,500	\$1,500
7450	\$0	\$0	\$60,000	\$60,000
	\$25,740	\$34,320		
	\$695,134	\$772,417	\$911,387	\$911,387

Final Budget

Aspens Pines Water & Sewer District

FYE 06/30/25

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				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Insurance	7505	\$43,826	\$48,791	\$50,000	\$50,000
E-14.6	7505				
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$62,399	\$68,143	\$77,721	\$77,721
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514	\$71,361	\$78,223	\$90,380	\$90,380
E-15.5 Health Insurance	7515	\$93,886	\$69,085	\$74,013	\$74,013
E-15.6 Other (Specify)					
E-15.7 Housing Allowance	7516	\$72,000	\$72,000	\$81,000	\$81,000
E-15.8 Clothing Allowance	7516	\$1,702	\$1,500	\$2,569	\$2,569
E-15.9					
E-17 TOTAL INDIRECT COSTS		\$345,175	\$337,742	\$375,683	\$375,683

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 Pines Water & Sewer District

FYE 06/30/25

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2022-2023	2023-2024	2024-2025	Final Approval
		Actual	Estimated	Proposed	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts			
C-1.1	General Fund Checking	1010	\$92,676	\$92,676	\$100,000
C-1.2	Savings and Investments	1040	\$1,407,185	\$1,407,185	\$1,523,911
C-1.3	General Fund CD Balance	1050		\$0	
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		\$1,499,861	\$1,499,861	\$1,623,911
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
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		\$1,499,861	\$1,499,861	\$1,623,911

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2022-2023	2023-2024	2024-2025	Final Approval
		Actual	Estimated	Proposed	
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$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	Date of Reserve Approval in Minutes:				
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

		2022-2023	2023-2024	2024-2025	Final Approval
		Actual	Estimated	Proposed	
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$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	Date of Reserve Approval in Minutes:				
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

		2022-2023	2023-2024	2024-2025	Final Approval
		Actual	Estimated	Proposed	
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0