

## Final Budget

<b>Aspens Pines Water &amp; Sewer District</b>	
Budget Hearing Information	
PO Box 1450 Afton, WY 83110 (307) 739-9777	<b>Location:</b> <input type="text" value="via Zoom - see link in budget message"/> <b>Date:</b> <input type="text" value="7/15/2025"/> <b>Time:</b> <input type="text" value="4:00 p.m."/>
Teton County	<b>Budget Prepared by:</b> <input type="text" value="Wade Hirschi"/>

S-A	<b>BUDGET MESSAGE</b>
<p>Overall, user fees for operational costs are increasing 5% over the prior year. The District had no rate increase for the 2024-25 year. The district assesses a fee through the county tax system to cover capital costs. Historically, these have been allocated on a per house basis. However, the District had a rate committee review the rate structure this past year. As a result of that committee's work, the tax assessment will now be based on water generating units (WGU) per each house (or equivalent for commercial users). While the over tax assessment amount will not change, how it is allocated will - with smaller homes paying less and larger homes paying more. Additionally, the district has historically added 10% to user fees for outside contract users to account for the fact that they cannot be assessed for capital through the tax system. As a result of the rate study, the district determined that outside contract users were paying less than users inside the district. This has resulted in the district changing how it charges outside contract users to make what they pay the same as residents within the district. The budget hearing will be held via Zoom - <a href="https://us02web.zoom.us/j/89178898990?pwd=aTk2YU5UTDN3di9ySHIYeTILcXJpUT09">https://us02web.zoom.us/j/89178898990?pwd=aTk2YU5UTDN3di9ySHIYeTILcXJpUT09</a></p>	
W.S. 16-12-403 (c)	
S-B	<b>RESERVE DESCRIPTION</b>
13	

S-C	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; padding: 2px;"><b>Names of Board Members</b></td> <td style="width: 20%; padding: 2px;">Date of End of Term</td> <td style="width: 40%; padding: 2px;"> <b>Does the district have regular office hours exceeding 20 hours per week?</b> <input type="checkbox" value="Yes"/> </td> </tr> <tr> <td>Dean Egerter (appointed)</td> <td>11/30/26</td> <td><input type="checkbox" value="Yes"/></td> </tr> <tr> <td>Joan Goldfarb</td> <td>11/30/26</td> <td></td> </tr> <tr> <td>Rick Knori</td> <td>11/30/28</td> <td></td> </tr> <tr> <td>Peter Martin</td> <td>11/30/28</td> <td></td> </tr> <tr> <td>Alan Winters</td> <td>11/30/26</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	<b>Names of Board Members</b>	Date of End of Term	<b>Does the district have regular office hours exceeding 20 hours per week?</b> <input type="checkbox" value="Yes"/>	Dean Egerter (appointed)	11/30/26	<input type="checkbox" value="Yes"/>	Joan Goldfarb	11/30/26		Rick Knori	11/30/28		Peter Martin	11/30/28		Alan Winters	11/30/26																						
<b>Names of Board Members</b>	Date of End of Term	<b>Does the district have regular office hours exceeding 20 hours per week?</b> <input type="checkbox" value="Yes"/>																																						
Dean Egerter (appointed)	11/30/26	<input type="checkbox" value="Yes"/>																																						
Joan Goldfarb	11/30/26																																							
Rick Knori	11/30/28																																							
Peter Martin	11/30/28																																							
Alan Winters	11/30/26																																							

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

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

Where are the public meetings held?  
https://us02web.zoom.us/j/89178898990?pwd=aTk2YU5UTDN3di9ySHIYeTILcXJpUT09"/>

## FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$1,544,472	\$1,827,731	\$1,836,526	\$1,876,526
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$3,611,823	\$3,685,161	\$3,629,580	\$3,693,134
S-5	<i>Amount requested from County Commissioners</i>	\$331,404	\$330,000	\$263,174	\$263,174
S-6	<b>Additional Funding Needed :</b> <i>Projected Surplus:</i>			\$0 \$1,793,054	\$0 \$1,816,608
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$1,353,797	\$1,355,376	\$1,380,949	\$1,367,347
S-8	<b>Tax levy (From the County Treasurer)</b>	\$0	\$0	\$0	\$0
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$92,415	\$175,000	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$331,404	\$330,000	\$263,174	\$263,174
S-12	<b>Miscellaneous</b>	\$80,623	\$71,201	\$128,027	\$128,027
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$1,858,239	\$1,931,577	\$1,772,150	\$1,758,548
FY 7/1/25-6/30/26					
Aspens Pines Water & Sewer District					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$352,890	\$471,737	\$299,500	\$339,500
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$185,584	\$185,425	\$190,900	\$190,900
S-18	<b>Operations</b>	\$676,106	\$818,080	\$956,392	\$956,392
S-19	<b>Indirect Costs</b>	\$329,892	\$352,489	\$389,734	\$389,734
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$1,544,472	\$1,827,731	\$1,836,526	\$1,876,526
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$1,753,584	\$1,753,584	\$1,857,430	\$1,934,586
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
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
<b>Total Reserves (a+b+c)</b>					
S-27	<b>Amount to be added</b>	\$0	\$0	\$0	\$0
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
<b>Total to be added (a+b+c)</b>					
S-31	<b>Subtotal</b>	\$0	\$0	\$0	\$0
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$0	\$0	\$0	\$0
<i>End of Summary</i>					

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

Date adopted by Special District 7/17/2025

**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 6/30/2026

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4001				
4005	\$331,404	\$330,000	\$263,174	\$263,174

### 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$1,344,697	\$1,355,376	\$1,380,949	\$1,367,347
4300				
4503	\$9,100			
	\$1,353,797	\$1,355,376	\$1,380,949	\$1,367,347
4201				
4201	\$92,415	\$175,000	\$0	
4211				
	\$92,415	\$175,000	\$0	\$0
4501	\$79,422	\$70,000	\$60,000	\$60,000
4500	\$1,201	\$1,201	\$1,201	\$1,201
			\$66,826	\$66,826
	\$80,623	\$71,201	\$128,027	\$128,027
	\$1,526,835	\$1,601,577	\$1,508,976	\$1,495,374

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 6/30/2026

## 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 Plant Equipment  
 E-1.6 \_\_\_\_\_  
 E-1.7 \_\_\_\_\_  
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6201				
6210				
6211				
6200	\$352,890	\$471,737	\$299,500	\$339,500
6200				
	\$352,890	\$471,737	\$299,500	\$339,500

## 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 Administrative Expenses  
 E-5.7 Road Access  
 E-5.8 \_\_\_\_\_  
 E-6 **TOTAL ADMINISTRATION**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7002				
7003				
7004				
7005				
7005				
	\$352,890	\$471,737	\$299,500	\$339,500
7011				
7012				
7013				
7013				
	\$352,890	\$471,737	\$299,500	\$339,500
7021	\$4,725	\$2,500	\$6,000	\$6,000
7022	\$15,475	\$16,325	\$16,000	\$16,000
7023	\$147,792	\$150,000	\$150,000	\$150,000
7023				
	\$352,890	\$471,737	\$299,500	\$339,500
7031	\$646	\$1,000	\$1,000	\$1,000
7032				
7033	\$7,063	\$8,500	\$10,000	\$10,000
7034				
7035	\$1,784	\$4,100	\$4,900	\$4,900
7035	\$8,099	\$3,000	\$3,000	\$3,000
	\$352,890	\$471,737	\$299,500	\$339,500
	\$185,584	\$185,425	\$190,900	\$190,900

# Final Budget

Aspens Pines Water & Sewer District

FYE 6/30/2026

## **OPERATIONS BUDGET**

<b>E-7</b>	<b>Personnel Services</b>
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	
<b>E-8</b>	<b>Travel</b>
E-8.1	Mileage
E-8.2	Other (Specify)
E-8.3	
E-8.4	
E-8.5	
<b>E-9</b>	<b>Operating supplies (List)</b>
E-9.1	Chemicals/lab supplies
E-9.2	Safety/sampling
E-9.3	Tools
E-9.4	Equipment Rental
E-9.5	
<b>E-10</b>	<b>Program Services (List)</b>
E-10.1	Building Maintenance
E-10.2	Sewer Repair & Maintenance
E-10.3	Water Repair & Maintenance
E-10.4	
E-10.5	
<b>E-11</b>	<b>Contractual Arrangements (List)</b>
E-11.1	HVAC Maintenance
E-11.2	Engineering
E-11.3	
E-11.4	
E-11.5	
<b>E-12</b>	<b>Other operations (Specify)</b>
E-12.1	Utilities
E-12.2	Sludge Removal
E-12.3	Petroleum Products
E-12.4	Contingency
E-12.5	
<b>E-13</b>	<b>TOTAL OPERATIONS</b>

<b>DOA Chart of Accounts</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Estimated</b>	<b>2025-2026 Proposed</b>	<b>Final Approval</b>
<b>7202</b>	\$518,573	\$615,887	\$666,542	\$666,542
<b>7203</b>				
<b>7204</b>	\$12,601	\$15,000	\$18,000	\$18,000
<b>7204</b>				
<b>7211</b>				
<b>7212</b>				
<b>7212</b>				
<b>7220</b>	\$15,565	\$28,000	\$24,000	\$24,000
<b>7220</b>	\$2,820	\$4,100	\$7,600	\$7,600
<b>7220</b>	\$1,654	\$2,000	\$1,500	\$1,500
<b>7220</b>	\$91	\$91	\$500	\$500
<b>7230</b>	\$11,513	\$14,845	\$18,000	\$18,000
<b>7230</b>	\$8,673	\$10,000	\$17,750	\$17,750
<b>7230</b>	\$16,683	\$30,000	\$37,750	\$37,750
<b>7230</b>				
<b>7400</b>	\$4,749	\$8,000	\$8,000	\$8,000
<b>7400</b>	\$0	\$8,000	\$10,000	\$10,000
<b>7400</b>				
<b>7400</b>				
<b>7450</b>	\$61,768	\$68,775	\$69,750	\$69,750
<b>7450</b>	\$19,964	\$10,000	\$15,000	\$15,000
<b>7450</b>	\$1,452	\$3,382	\$2,000	\$2,000
<b>7450</b>	\$0	\$0	\$60,000	\$60,000
	<b>\$676,106</b>	<b>\$818,080</b>	<b>\$956,392</b>	<b>\$956,392</b>

# Final Budget

Aspens Pines Water & Sewer District

FYE 6/30/2026

## INDIRECT COSTS BUDGET

<b>E-14</b>	<b>Insurance</b>
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	
<b>E-15</b>	<b>Indirect payroll costs:</b>
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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7502				
7503				
7504				
7505	\$50,980	\$50,000	\$50,000	\$50,000
7505				
7511	\$63,705	\$77,721	\$81,087	\$81,087
7512				
7513				
7514	\$77,448	\$93,091	\$97,897	\$97,897
7515	\$64,514	\$48,108	\$75,000	\$75,000
7516	\$72,000	\$81,000	\$84,000	\$84,000
7516	\$1,245	\$2,569	\$1,750	\$1,750

**E-17 TOTAL INDIRECT COSTS**

\$329,892	\$352,489	\$389,734	\$389,734
-----------	-----------	-----------	-----------

## DEBT SERVICE BUDGET

<b>D-1</b>	<b>Debt Service</b>
D-1.1	Principal
D-1.2	Interest
D-1.3	Fees
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

# Final Budget

Aspens Pines Water & Sewer District \_\_\_\_\_  
**NAME OF DISTRICT/BOARD**

**FYE** 6/30/2026

<b>GENERAL FUNDS</b>					
		<b>DOA Chart of Accounts</b>	<i>End of Year</i>	<i>Beginning</i>	<i>Beginning</i>
			<b>2023-2024</b> Actual	<b>2024-2025</b> Estimated	<b>2025-2026</b> Proposed
<b>C-1</b>	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	<b>1010</b>	\$86,699	\$86,699	\$182,430
C-1.2	Savings and Investments	<b>1040</b>	\$1,666,885	\$1,666,885	\$1,675,000
C-1.3	General Fund CD Balance	<b>1050</b>		\$0	
C-1.4	All Other Funds	<b>1020</b>		\$0	
C-1.5	Reserves (From Below)		\$0	\$0	\$0
<b>C-1.6</b>	<b>Total Estimated Cash and Investments on Hand</b>		<b>\$1,753,584</b>	<b>\$1,753,584</b>	<b>\$1,857,430</b>
<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	<b>2010</b>			
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>		\$0	\$0	\$0
<b>C-2.4</b>	<b>Estimated Non-Restricted Funds Available</b>		<b>\$1,753,584</b>	<b>\$1,753,584</b>	<b>\$1,857,430</b>
 <b>SINKING &amp; DEBT SERVICE FUNDS</b>					
<b>C-3</b>		<b>DOA Chart of Accounts</b>			
		<b>1070</b>			
<b>C-3</b>			<b>2023-2024</b> Actual	<b>2024-2025</b> Estimated	<b>2025-2026</b> Proposed
				\$0	\$0
C-3.1	Beginning Balance in Reserve Account ( <i>end of previous year</i> )				
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	<b>SUB-TOTAL</b>		\$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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>		\$0	\$0	\$0
C-3.12	Balance to be retained		\$0	\$0	\$0
 <b>RESERVES</b>					
<b>C-4</b>		<b>DOA Chart of Accounts</b>		<b>2023-2024</b> Actual	<b>2024-2025</b> Estimated
		<b>1090</b>			\$0
<b>C-4</b>				<b>2025-2026</b> Proposed	<b>Final Approval</b>
C-4.1	Beginning Balance in Reserve Account ( <i>end of previous year</i> )				
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	<b>SUB-TOTAL</b>		\$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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>		\$0	\$0	\$0
C-4.12	Balance to be retained		\$0	\$0	\$0
 <b>BOND FUNDS</b>					
<b>C-5</b>		<b>DOA Chart of Accounts</b>		<b>2023-2024</b> Actual	<b>2024-2025</b> Estimated
		<b>1060</b>			\$0
<b>C-5</b>				<b>2025-2026</b> Proposed	<b>Final Approval</b>
C-5.1	Beginning Balance in Reserve Account ( <i>end of previous year</i> )				
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	<b>SUB-TOTAL</b>		\$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	<b>TOTAL TO BE SPENT</b>		\$0	\$0	\$0