

Proposed Budget

| | |
|--|---|
| Fish Creek Improvement and Service District | |
| Budget Hearing Information | |
| PO Box 11786 Jackson, WY 83002 307-734-8598 | Location: 5195 W Indian View Lane, Wilson, WY 83014 Date: Wednesday, July 17, 2019 Time: 9:00 a.m. |
| Teton County | Budget Prepared by: Irene Steeg, Manager |

S-A **BUDGET MESSAGE** W.S. 16-4-104

This Fish Creek Improvement and Service District collects all its revenue directly from our customers; we do not ask Teton County to collect any fees on our behalf.

The Aspens Pines Water and Sewer District (APWSD), with whom we contract to process our sewage, expects to leave their fees the same except for a 5% decrease for variable sewer processing. This will enable our District to pass this decrease through to our metered customers, but the basic rates will remain the same as last year. That's good news for our customers.

The FCISD Board continues to be in conversation with the APWSD Board regarding possible merger/consolidation of the sewer systems. The APWSD Board has communicated that they do not want to take on the water system. Exploration of this proposal is ongoing.

Last year we budgeted \$30,000 for this possible merger/consolidation work. Last year \$1,495 was spent for research done by engineers regarding this issue. We continue to hold \$28,505 in reserves in the budget to pursue this possibility.

S-B **RESERVE DESCRIPTION**

The Board of Directors has not designated separate accounts for Reserve Funds or Emergency Funds, but the ISD has substantial cash reserves. The District's accountant, Rick Palmer, has verified that this is an acceptable accounting practice.

| Names of Board Members | Date of End of Term |
|------------------------|---------------------|
| Richard A. Steeg | 7/1/20 |
| Judith Thompson | 7/1/21 |
| Jill Russell | 7/1/22 |
| | |
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| | |
| | |
| | |
| | |

Does the district have regular office hours exceeding 20 hours per week?

No

If no above:

Are the records on file with the

County Clerk as required by

W.S. 16-12-303(c)?

Yes

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

The Teton County Clerk's office has copies of all approved Board minutes and quarterly financial statements.

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

The Budget Hearing notice is published in the Jackson Hole News & Guide as per Wyoming statutes.

Where are the public meetings held?

5195 W Indian View Lane, Wilson, WY 83014 (Home of Board President, Richard Steeg)

PROPOSED BUDGET SUMMARY

| OVERVIEW | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|----------|---------------------|------------------------|-----------------------|---------------------|
|----------|---------------------|------------------------|-----------------------|---------------------|

| | | | | |
|---|-----------|-----------|------------|------------|
| S-1 Total Budgeted Expenditures | \$138,005 | \$137,864 | \$183,314 | \$183,314 |
| 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 | \$419,840 | \$418,651 | \$434,248 | \$434,248 |
| S-5 <i>Amount requested from County Commissioners</i> | \$0 | \$0 | \$0 | \$0 |
| S-6 Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|-----------------|---------------------|------------------------|-----------------------|---------------------|
|-----------------|---------------------|------------------------|-----------------------|---------------------|

| | | | | |
|--|-----------|-----------|-----------|-----------|
| S-7 Operating Revenues | \$165,298 | \$163,574 | \$162,536 | \$162,536 |
| S-8 Tax levy (From the County Treasurer) | \$0 | \$0 | \$0 | \$0 |
| 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 | \$1,076 | \$1,611 | \$570 | \$570 |
| S-13 Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |

| | | | | |
|--|-----------|-----------|-----------|-----------|
| S-14 Total Revenue | \$166,374 | \$165,185 | \$163,106 | \$163,106 |
| FY 7/1/19-6/30/20 Fish Creek Improvement and Service District | | | | |

| EXPENDITURE SUMMARY | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|---------------------|---------------------|------------------------|-----------------------|---------------------|
|---------------------|---------------------|------------------------|-----------------------|---------------------|

| | | | | |
|--|-----------|-----------|-----------|-----------|
| S-15 Capital Outlay | \$0 | \$1,495 | \$28,505 | \$28,505 |
| S-16 Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 Administration | \$10,822 | \$10,340 | \$11,300 | \$11,300 |
| S-18 Operations | \$124,094 | \$123,015 | \$140,109 | \$140,109 |
| S-19 Indirect Costs | \$3,089 | \$3,014 | \$3,400 | \$3,400 |
| S-20R Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 Total Expenditures | \$138,005 | \$137,864 | \$183,314 | \$183,314 |

| DEBT SUMMARY | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|--------------|---------------------|------------------------|-----------------------|---------------------|
|--------------|---------------------|------------------------|-----------------------|---------------------|

| | | | | |
|------------------------------------|-----|-----|-----|-----|
| S-21 Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |
|------------------------------------|-----|-----|-----|-----|

| CASH AND INVESTMENTS | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|----------------------|---------------------|------------------------|-----------------------|---------------------|
|----------------------|---------------------|------------------------|-----------------------|---------------------|

| | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|
| S-22 TOTAL GENERAL FUNDS | \$253,466 | \$253,466 | \$271,142 | \$271,142 |
|------------------------------------|-----------|-----------|-----------|-----------|

| | | | | |
|--|----------------------------------|-----|-----|-----|
| 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

Richard A. Steeg, President of Board _____ Date adopted by Special District _____
Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: PO Box 11786 _____ **PREPARED BY:** Irene Steeg, Manager _____
 Jackson, WY 83002 _____

DISTRICT PHONE: 307-734-8598 _____

Proposed Budget

Fish Creek Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2020

PROPERTY TAXES AND ASSESSMENTS

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|--|--|---------------------|------------------------|-----------------------|---------------------|
| R-1 Property Taxes and Assessments Received | | | | | |
| R-1.1 Tax Levy (From the County Treasurer) | | | | | |
| R-1.2 Other County Support | | | | | |

FORECASTED REVENUE

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|--|--|---------------------|------------------------|-----------------------|---------------------|
| 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 | | \$0 | \$0 | \$0 | |
| R-3 Operating Revenues | | | | | |
| R-3.1 Customer Charges | | \$165,298 | \$163,574 | \$162,536 | |
| R-3.2 Sales of Goods or Services | | | | | |
| R-3.3 Other Assessments | | | | | |
| R-3.4 Total Operating Revenues | | \$165,298 | \$163,574 | \$162,536 | |
| 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 | | \$0 | \$0 | \$0 | |
| R-5 Miscellaneous Revenue | | | | | |
| R-5.1 Interest | | \$80 | \$72 | \$80 | |
| R-5.2 Other: Specify | | \$738 | \$1,195 | \$490 | |
| R-5.3 Other: See Additional | | \$258 | \$344 | | |
| R-5.4 Total Miscellaneous | | \$1,076 | \$1,611 | \$570 | |
| R-5.5 Total Forecasted Revenue | | \$166,374 | \$165,185 | \$163,106 | |
| 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) | | \$0 | \$0 | \$0 | |

Proposed Budget

Fish Creek Improvement and Service District
 NAME OF DISTRICT/BOARD

FYE 6/30/2020

CAPITAL OUTLAY BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|--------------|-----------------------------|---------------------|------------------------|-----------------------|---------------------|
| 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 | <u>Consolidation APWSD</u> | | \$1,495 | \$28,505 | \$28,505 |
| E-1.6 | | | | | |
| E-1.7 | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | | \$0 | \$1,495 | \$28,505 |
| | | | | | |

ADMINISTRATION BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|------------|--------------------------------------|---------------------|------------------------|-----------------------|---------------------|
| 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 | \$192 | -\$190 | \$200 | \$200 |
| E-4.2 | Accounting/Auditing | \$1,463 | \$1,525 | \$1,700 | \$1,700 |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | <u>Mngmt/Bookkeeping</u> | \$7,800 | \$7,800 | \$7,800 | \$7,800 |
| E-4.5 | | | | | |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | \$773 | \$655 | \$900 | \$900 |
| E-5.2 | Office equipment, rent & repair | | | | |
| E-5.3 | Education | | | | |
| E-5.4 | Registrations | | | | |
| E-5.5 | Other (Specify) | | | | |
| E-5.6 | <u>Public Notice Fees</u> | \$177 | \$125 | \$250 | \$250 |
| E-5.7 | <u>Software</u> | \$417 | \$425 | \$450 | \$450 |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | | \$10,822 | \$10,340 | \$11,300 |
| | | | | | |

Proposed Budget

Fish Creek Improvement and Service District

FYE 6/30/2020

OPERATIONS BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|-------------|--|---------------------|------------------------|-----------------------|---------------------|
| 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 | Engineering | \$8,177 | \$8,000 | \$8,000 | \$8,000 |
| E-9.2 | Maintenance/Repairs | \$8,503 | \$10,000 | \$8,000 | \$8,000 |
| E-9.3 | Utilities | \$5,014 | \$5,312 | \$5,800 | \$5,800 |
| E-9.4 | Water Testing | \$5,834 | \$3,000 | \$4,700 | \$4,700 |
| 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 | APWSD | \$96,566 | \$96,703 | \$103,609 | \$103,609 |
| E-11.2 | | | | | |
| E-11.3 | | | | | |
| E-11.4 | | | | | |
| E-11.5 | | | | | |
| E-12 | Other operations (Specify) | | | | |
| E-12.1 | Equipment Replacement | | | \$5,000 | \$5,000 |
| E-12.2 | Depreciation | | | \$5,000 | \$5,000 |
| E-12.3 | | | | | |
| E-12.4 | | | | | |
| E-12.5 | | | | | |
| E-13 | TOTAL OPERATIONS | \$124,094 | \$123,015 | \$140,109 | \$140,109 |

Proposed Budget

Fish Creek Improvement and Service District

FYE 6/30/2020

INDIRECT COSTS BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|-------------|--------------------------------|---------------------|------------------------|-----------------------|---------------------|
| E-14 | Insurance | | | | |
| E-14.1 | Liability | \$500 | \$500 | \$600 | \$600 |
| E-14.2 | Buildings and vehicles | \$1,268 | \$1,182 | \$1,400 | \$1,400 |
| E-14.3 | Equipment | | | | |
| E-14.4 | Other (Specify) | | | | |
| E-14.5 | <u>Earthquake/Flood</u> | \$1,321 | \$1,332 | \$1,400 | \$1,400 |
| 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 | \$3,089 | \$3,014 | \$3,400 | \$3,400 |

DEBT SERVICE BUDGET

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|------------|---------------------------|---------------------|------------------------|-----------------------|---------------------|
| D-1 | Debt Service | | | | |
| D-1.1 | Principal | | | | |
| D-1.2 | Interest | | | | |
| D-1.3 | Fees | | | | |
| D-2 | TOTAL DEBT SERVICE | \$0 | \$0 | \$0 | \$0 |

Proposed Budget

Fish Creek Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2020

GENERAL FUNDS

| | | End of Year | Beginning | Beginning | Pending Approval |
|-------|---|---------------------|------------------------|-----------------------|------------------|
| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | |
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$26,281 | \$26,281 | \$24,000 | \$24,000 |
| C-1.2 | Savings and Investments Account Balance | \$227,085 | \$227,085 | \$247,142 | \$247,142 |
| C-1.3 | General Fund CD Balance | | \$0 | | |
| C-1.4 | All Other Funds | \$100 | \$100 | | |
| C-1.5 | Reserves (From Below) | \$0 | \$0 | \$0 | \$0 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$253,466 | \$253,466 | \$271,142 | \$271,142 |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$0 | \$0 | \$0 | \$0 |
| C-2.3 | Total Deductions (a+b) | \$0 | \$0 | \$0 | \$0 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$253,466 | \$253,466 | \$271,142 | \$271,142 |

SINKING & DEBT SERVICE FUNDS

| | | 2017-2018 | 2018-2019 | 2019-2020 | Pending Approval |
|--------|--|-----------|-----------|-----------|------------------|
| | | Actual | Estimated | Proposed | |
| C-3 | | | | | |
| C-3.1 | Beginning Balance in Reserve Account (end of previous year) | | \$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 | \$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

| | | 2017-2018 | 2018-2019 | 2019-2020 | Pending Approval |
|--------|---|-----------|-----------|-----------|------------------|
| | | Actual | Estimated | Proposed | |
| C-4 | | | | | |
| C-4.1 | Beginning Balance in Reserve Account (end of previous year) | | \$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 | \$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 | \$0 |
| C-4.12 | Balance to be retained | \$0 | \$0 | \$0 | \$0 |

BOND FUNDS

| | | 2017-2018 | 2018-2019 | 2019-2020 | Pending Approval |
|-------|---|-----------|-----------|-----------|------------------|
| | | Actual | Estimated | Proposed | |
| C-5 | | | | | |
| C-5.1 | Beginning Balance in Reserve Account (end of previous year) | | \$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 | \$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 | \$0 | \$0 | \$0 | \$0 |

Proposed Budget

Fish Creek Improvement and Service District

NAME OF DISTRICT/BOARD

FYE 6/30/2020

ADDITIONAL DETAILS