

## Proposed Budget

Aspens Improvement and Service District		Budget Hearing Information
3880 S Lake Creek Drive		Location: 3880 S Lake Creek Drive
Wilson, WY, 83128		Date: TBD
307-733-5518		Time: TBD
Teton County	Budget Prepared by: Jenny Green	

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

## PROPOSED BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-1	<b>Total Budgeted Expenditures</b>	\$16,423	\$53,978	\$54,880	\$54,880
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$23,774	\$21,000	\$10,000	\$10,000
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$65,554	\$54,646	\$75,040	\$75,040
S-5	<i>Amount requested from County Commissioners</i>	\$47,330	\$48,720	\$48,720	\$48,720
S-6	<b>Additional Funding Needed :</b>			\$0	\$0
	<b>Projected Surplus:</b>			\$10,160	\$10,160
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$0	\$0	\$0	\$0
S-8	<b>Tax levy (From the County Treasurer)</b>	\$47,330	\$48,720	\$48,720	\$48,720
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$937	\$9,640	\$5,320	\$5,320
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$48,268	\$58,360	\$54,040	\$54,040
FY 7/1/25-6/30/26 Aspens Improvement and Service District					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$90	\$1,491	\$1,500	\$1,500
S-18	<b>Operations</b>	\$8,171	\$48,571	\$49,160	\$49,160
S-19	<b>Indirect Costs</b>	\$5,276	\$3,916	\$4,220	\$4,220
S-20R	<b>Expenditures paid by Reserves</b>	\$2,886	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$16,423	\$53,978	\$54,880	\$54,880
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending 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	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$17,286	-\$3,714	\$21,000	\$21,000
<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	\$131,435	\$155,209	\$176,209	\$176,209
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$131,435	\$155,209	\$176,209	\$176,209
S-27	<b>Amount to be added</b>				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$26,660	\$21,000	\$10,000	\$10,000
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$26,660	\$21,000	\$10,000	\$10,000
S-31	<b>Subtotal</b>	\$158,095	\$176,209	\$186,209	\$186,209
S-32	<b>Less Total to be spent</b>	\$2,886	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$155,209	\$176,209	\$186,209	\$186,209
End of Summary					

*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:** Jenny Green

**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

## Proposed Budget

Aspens Improvement and Service District  
NAME OF DISTRICT/BOARD

FYE 6/30/2026

### PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$47,330	\$48,720	\$48,720	\$48,720
R-1.2 Other County Support (see note on the right)	4005				

### FORECASTED REVENUE

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
<b>R-2 Revenues from Other Governments</b>					
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				
<b>R-2.5 Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
<b>R-3.4 Total Operating Revenues</b>		\$0	\$0	\$0	\$0
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
<b>R-4.4 Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$937	\$1,000	\$1,000	\$1,000
R-5.2 Other: Specify <u>Homeowner fees</u>	4500		\$8,640	\$4,320	\$4,320
R-5.3 Other: Additional					
<b>R-5.4 Total Miscellaneous</b>		\$937	\$9,640	\$5,320	\$5,320
<b>R-5.5 Total Forecasted Revenue</b>		\$937	\$9,640	\$5,320	\$5,320
<b>R-6 Other Forecasted Revenue</b>					
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					
<b>R-6.6 Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Proposed Budget

Aspens Improvement and Service 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 \_\_\_\_\_  
 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	Pending 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending 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	\$90	\$1,491	\$1,500	\$1,500
7032				
7033				
7034				
7035				
7035				
	\$0	\$1,491	\$1,500	\$1,500

# Proposed Budget

Aspens Improvement and Service District

FYE 6/30/2026

## **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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7202				
7203	\$7,456	\$7,873	\$8,660	\$8,660
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230				
7230				
7230				
7230				
7400				
7400				
7400				
7400				
7450	\$715	\$473	\$5,000	\$5,000
7450	\$0	\$38,226	\$35,000	\$35,000
7450	\$0	\$2,000	\$500	\$500
7450				
	\$8,171	\$48,571	\$49,160	\$49,160

# Proposed Budget

Aspens Improvement and Service District

FYE 6/30/2026

## 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 Bond  
 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**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
7502	\$4,256	\$3,151	\$3,200	\$3,200
7503				
7504				
7505	\$1,020	\$765	\$1,020	\$1,020
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
<b>E-17 TOTAL INDIRECT COSTS</b>	<b>\$5,276</b>	<b>\$3,916</b>	<b>\$4,220</b>	<b>\$4,220</b>

## 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

## Proposed Budget

Aspens Improvement and Service District

**FYE** 6/30/2026

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**NAME OF DISTRICT/BOARD**

## **GENERAL FUNDS**

		End of Year	Beginning	Beginning		
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
C-1.1	General Fund Checking	1010	\$271	\$271	\$1,000	\$1,000
C-1.2	Savings and Investments	1040	\$17,015	\$17,015	\$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)		\$155,209	\$155,209	\$186,209	\$186,209
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		\$172,495	\$172,495	\$207,209	\$207,209

<b>C-2</b>	<b>General Fund Reductions:</b>			
C-2.1	a. Unpaid bills at FYE			
C-2.2	b. Reserves			
C-2.3	<b>Total Deductions (a+b)</b>			
C-2.4	<b>Estimated Non-Restricted Funds Available</b>			

DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070

C-3	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
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	
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	
C-3.12 Balance to be retained	\$0	\$0	\$0	

**RESERVES** 1090

C-4		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$131,435	\$155,209	\$176,209	\$176,209
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 5/11/2023				
C-4.3	Amount to be added to the reserve	\$26,660	\$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	\$158,095	\$176,209	\$186,209	\$186,209
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	\$2,886			
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)	\$2,886	\$0	\$0	\$0
C-4.12	Balance to be retained	\$155,209	\$176,209	\$186,209	\$186,209

<b>BOND FUNDS</b>	<b>1060</b>	
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C-5	Beginning Balance in Reserve Account (end of previous year) <i>Date of Reserve Approval in Minutes:</i>	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Pending Approval
		\$0	\$0	\$0	\$0
C-5.1					
C-5.2					
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	\$2,886	\$0	\$0	\$0