

# Final Budget

PIONEER WATER & SEWER DISTRICT	
Budget Hearing Information	
8917 POISON SPIDER RD	Location: 8917 POISON SPIDER RD
CASPER WY 82604	Date: 7/9/2018
307-472-7300	Time: 6:00PM
Natrona County	Budget Prepared by: LEE ANNE BAYNE

S-A	BUDGET MESSAGE	W.S. 16-4-104(d)
DISTRICT PLANS TO CONTINUE OPERATIONS AND TO UNDERTAKE AN EXPANSION PROJECT WHICH WILL BE FUNDED BY GRANT, STATE LOAN.		

S-B	RESERVE DESCRIPTION
CAPITAL RESERVES FOR MAJOR REPAIR/REPLACEMENT OR EXPANSION. OPERATING RESERVE FOR EXCESS FUNDS, OTHER RESERVE TBD	

S-C

Names of Board Members	Date of End of Term
KENNETH L WATERS	11/30/18
LINDA TASLER	11/30/18
JENNY VASS	11/30/20
BETTE BARD	11/30/18
TIM KULHAVY	11/30/20

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

8917 POISON SPIDER RD
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How and where are the notices of meeting posted for the public?

MONTHLY BILLING
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Where are the public meetings held?

8917 POISON SPIDER RD
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## FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$300,649	\$233,597	\$2,204,883	\$2,204,883
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$27,000	\$27,000
S-3	<b>Total Change to Restricted Funds</b>	\$4,492	\$155,869	\$96,000	\$116,000
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$547,656	\$547,947	\$2,499,542	\$2,519,542
S-5	<i>Amount requested from County Commissioners</i>	\$70,272	\$63,721	\$60,000	\$80,000
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$303,883	\$308,446	\$345,350	\$345,350
S-8	<b>Tax levy (From the County Treasurer)</b>	\$70,272	\$63,721	\$60,000	\$80,000
S-9	<b>Government Support</b>	\$0	\$0	\$681,583	\$681,583
S-10	<b>Grants</b>	\$0	\$0	\$1,274,664	\$1,274,664
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$4,744	\$7,024	\$7,000	\$7,000
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$378,899	\$379,191	\$2,368,597	\$2,388,597
FY 7/1/18-6/30/19		PIONEER WATER & SEWER DISTRICT			

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$85,445	\$25,082	\$1,903,483	\$1,903,483
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$17,000	\$17,000
S-17	<b>Administration</b>	\$50,766	\$53,303	\$65,400	\$65,400
S-18	<b>Operations</b>	\$154,627	\$147,215	\$208,000	\$208,000
S-19	<b>Indirect Costs</b>	\$9,811	\$7,997	\$11,000	\$11,000
S-20	<b>Total Expenditures</b>	\$300,649	\$233,597	\$2,204,883	\$2,204,883

DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$27,000	\$27,000

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$168,757	\$168,757	\$130,945	\$130,945
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$458,686	\$463,128	\$618,895	\$618,895
S-25	b. Other Reserve	\$10,021	\$10,071	\$10,173	\$10,173
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$468,707	\$473,199	\$629,068	\$629,068
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$4,442	\$155,767	\$100,000	\$120,000
S-29	b. Other Reserve	\$50	\$102	\$40,000	\$40,000
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$4,492	\$155,869	\$140,000	\$160,000
S-31	<b>Subtotal</b>	\$473,199	\$629,068	\$769,068	\$789,068
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$44,000	\$44,000
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$473,199	\$629,068	\$725,068	\$745,068

*End of Summary*

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

Date adopted by Special District 8/1/2018

**DISTRICT ADDRESS:** 8917 POISON SPIDER RD  
CASPER WY 82604

**PREPARED BY:** LEE ANNE BAYNE

**DISTRICT PHONE:** 307-472-7300

# Final Budget

PIONEER WATER & SEWER DISTRICT  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2019 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$70,272	\$63,721	\$60,000	\$80,000
R-1.2	Other County Support				

## FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
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) <u>SLIB LOAN PROCEEDS</u>			\$681,583	\$681,583
R-2.5	<b>Total Government Support</b>	\$0	\$0	\$681,583	\$681,583
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$303,883	\$308,446	\$345,350	\$345,350
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$303,883	\$308,446	\$345,350	\$345,350
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies			\$1,274,664	\$1,274,664
R-4.4	<b>Total Grants</b>	\$0	\$0	\$1,274,664	\$1,274,664
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$4,744	\$7,024	\$7,000	\$7,000
R-5.2	Other: Specify _____			\$0	
R-5.3	Other: Additional _____				
R-5.4	<b>Total Miscellaneous</b>	\$4,744	\$7,024	\$7,000	\$7,000
R-5.5	<b>Total Forecasted Revenue</b>	\$308,627	\$315,470	\$2,308,597	\$2,308,597
R-6	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

PIONEER WATER & SEWER DISTRICT

FYE 6/30/2019

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-1	<b>Capital Outlay</b>				
E-1.1	Real Property	\$80,970	\$21,894	\$1,902,483	\$1,902,483
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>OPERATIONS EQUIPME</u>	\$4,475	\$3,188	\$1,000	\$1,000
E-1.6	_____				
E-1.7	_____				
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$85,445</b>	<b>\$25,082</b>	<b>\$1,903,483</b>	<b>\$1,903,483</b>

## ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
E-2	<b>Personnel Services</b>				
E-2.1	Administrator	\$34,013	\$30,764	\$38,000	\$38,000
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
E-3	<b>Board Expenses</b>				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>MEETINGS, ETC</u>	\$1,284	\$1,037	\$3,200	\$3,200
E-3.5	_____				
E-3.6	_____				
E-4	<b>Contractual Services</b>				
E-4.1	Legal	\$1,551	\$2,031	\$4,000	\$4,000
E-4.2	Accounting/Auditing	\$3,400	\$3,400	\$3,500	\$3,500
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
E-5	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$1,425	\$2,664	\$3,000	\$3,000
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations	\$566	\$705	\$750	\$750
E-5.5	Other (Specify)				
E-5.6	<u>OTHER ADMIN</u>	\$8,527	\$12,702	\$12,950	\$12,950
E-5.7	_____				
E-5.8	_____				
E-6	<b>TOTAL ADMINISTRATION</b>	<b>\$50,766</b>	<b>\$53,303</b>	<b>\$65,400</b>	<b>\$65,400</b>

# Final Budget

PIONEER WATER & SEWER DISTRICT

FYE 6/30/2019

<b>OPERATIONS BUDGET</b>
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			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations		\$30,341	\$32,130	\$32,900	\$32,900
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	TRAINING		\$1,155	\$1,342	\$1,400	\$1,400
E-7.5						
E-7.6						
<b>E-8</b>	<b>Travel</b>					
E-8.1	Mileage		\$281	\$207	\$400	\$400
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	SUPPLIES		\$224	\$957	\$1,000	\$1,000
E-9.2	TOOLS		\$595	\$241	\$1,200	\$1,200
E-9.3						
E-9.4						
E-9.5						
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	WATER		\$67,154	\$77,542	\$85,000	\$85,000
E-10.2	REPAIRS		\$28,239	\$17,187	\$40,000	\$40,000
E-10.3						
E-10.4						
E-10.5						
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	OUTSIDE CONTRACTOR		\$22,739	\$13,907	\$40,000	\$40,000
E-11.2	ANALYSIS		\$670	\$550	\$1,000	\$1,000
E-11.3	CATHODIC ELEC		\$461	\$359	\$600	\$600
E-11.4						
E-11.5						
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	VEHICLE		\$2,768	\$2,793	\$4,500	\$4,500
E-12.2						
E-12.3						
E-12.4						
E-12.5						
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		<b>\$154,627</b>	<b>\$147,215</b>	<b>\$208,000</b>	<b>\$208,000</b>

# Final Budget

PIONEER WATER & SEWER DISTRICT

FYE 6/30/2019

## INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<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	<u>INSURANCE</u>		\$4,222	\$2,648	\$4,500	\$4,500
E-14.6						
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$4,923	\$4,811	\$5,500	\$5,500
E-15.2	Workers Compensation		\$322	\$533	\$700	\$700
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	<u>DIRECT DEPOSIT FEE</u>		\$344	\$5	\$300	\$300
E-15.8						
E-15.9						
<b>E-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$9,811</b>	<b>\$7,997</b>	<b>\$11,000</b>	<b>\$11,000</b>

## DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal				\$27,000	\$27,000
D-1.2	Interest				\$17,000	\$17,000
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$44,000</b>	<b>\$44,000</b>

# Final Budget

PIONEER WATER & SEWER DISTRICT  
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

## GENERAL FUNDS

	2016-2017 Actual	Beginning 2017-2018 Estimated	Beginning	
			2018-2019 Proposed	Final Approval
<b>C-1 Balances at Beginning of Fiscal Year</b>				
C-1.1 General Fund Checking Account Balance	\$114,303	\$114,303	\$77,135	\$77,135
C-1.2 Savings and Investments Account Balance	\$51,241	\$51,241	\$51,757	\$51,757
C-1.3 General Fund CD Balance		\$0		
C-1.4 All Other Funds	\$3,212	\$3,212	\$2,053	\$2,053
C-1.5 Reserves (From Below)	\$473,199	\$473,199	\$725,068	\$745,068
C-1.6 <b>Total Estimated Cash and Investments on Hand</b>	<b>\$641,956</b>	<b>\$641,956</b>	<b>\$856,013</b>	<b>\$876,013</b>
<b>C-2 General Fund Reductions:</b>				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$473,199	\$629,068	\$725,068	\$745,068
C-2.3 <b>Total Deductions (a+b)</b>	<b>\$473,199</b>	<b>\$629,068</b>	<b>\$725,068</b>	<b>\$745,068</b>
C-2.4 <b>Estimated Non-Restricted Funds Available</b>	<b>\$168,757</b>	<b>\$12,888</b>	<b>\$130,945</b>	<b>\$130,945</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>C-3</b>				
C-3.1 Beginning Balance in Reserve Account (end of previous year)	\$458,686	\$463,128	\$618,895	\$618,895
C-3.2 Date of Reserve Approval in Minutes: _____				
C-3.3 Amount to be added to the reserve	\$4,442	\$155,767	\$100,000	\$120,000
C-3.4 Date of Reserve Approval in Minutes: _____				
C-3.5 SUB-TOTAL	\$463,128	\$618,895	\$718,895	\$738,895
C-3.6 Identify the amount to be spent from "Reserve for Capital Outlay"				
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 in Depreciation Reserve Account	\$463,128	\$618,895	\$718,895	\$738,895

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>C-4</b>				
C-4.1 Beginning Balance in Reserve Account (end of previous year)	\$10,021	\$10,071	\$10,173	\$10,173
C-4.2 Date of Reserve Approval in Minutes: _____				
C-4.3 Amount to be added to the reserve	\$50	\$102	\$40,000	\$40,000
C-4.4 Date of Reserve Approval in Minutes: _____				
C-4.5 SUB-TOTAL	\$10,071	\$10,173	\$50,173	\$50,173
C-4.6 Identify the amount and project to be spent from "Other"				
C-4.7 a. LOAN PAYMENT			\$44,000	\$44,000
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	\$44,000	\$44,000
C-4.12 Balance to be retained in Other Reserve Account	\$10,071	\$10,173	\$6,173	\$6,173

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>C-5</b>				
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 Amount to be spent from Emergency Reserve (Cash)				
C-5.7 Date of Reserve Approval in Minutes: _____				
C-5.8 Balance to be retained in Assigned Fund Balance	\$0	\$0	\$0	\$0
C-5.9 TOTAL TO BE SPENT	\$0	\$0	\$44,000	\$44,000