

Final Budget

Save a copy of this .pdf budget in your DOCUMENTS folder.
The saved copy of the budget will then need to be submitted via email to
- Your County Commissioners
- The Wyoming Department of Audit at doa-pfd-web@wyo.gov

NAME OF DISTRICT/BOARD:	Alpine Meadows Improvement & Service District	YOUR NAME:	Laura Ladd
COUNTY:	Teton	HEARING DATE:	6/16/2015
DISTRICT ADDRESS:	PO Box 610	LOCATION OF HEARING:	330 N Glenwood Jackson, WY 83001
City, State, Zip	Jackson, WY 83001	TIME OF HEARING:	12:00 PM
DISTRICT PHONE:	307-739-9090		
Fiscal Year Ending:	June 30, 2016		

INSTRUCTIONS FOR COMPLETING BUDGET REQUEST FORM

In accordance with the requirements of WS 16-4-104 The Department of Audit has modified the Standard Budget Form.

- Please follow the steps below:
 - Download this as an Excel file and save to your computer.
 - Begin by reading this instruction sheet and continue by inputting data on the following worksheets (Tabs are along the bottom of the page).** This will automatically fill results to the "Budget Summary" sheet.
 - Enter all required information at the top of this sheet (Name, County, District address, District phone, FYE, Your name, Date, Location, and Time of Hearing).
You cannot enter data into cells shaded in gray as they are automatic totals.
- Choose, in the drop-down box in the upper right corner of this page, which budget ("proposed" or "final") you intend to submit at this time. **Note: If you are preparing a proposed budget the "Final Budget" column will be blacked out.**
- In places you are asked to identify a specific item, please describe it in detail for proposed budget.
- For EACH budget form prepared (Proposed or Final) you will click the "Convert to PDF" button on the "Budget Summary" page. This will save a copy of the budget in your DOCUMENTS folder in .pdf format. The saved copy of the budget will then need to be submitted via email to your County Commissioners AND to the Wyoming Department of Audit at doa-pfd-web@wyo.gov
- If you have ANY questions, or concerns, please contact the Public Funds Division at 307-777-7798.

What's New:

- The **Schedule A Reserve Funds** Worksheet has been **moved** to Schedule G, the Cash and Forecasted Revenue page.
- If you have a large list of items to add to certain sections, there is a page to **add more items**.

Helpful Tip: Certain headings have comments associated with them, which contain more detailed information regarding the section of the budget form you are about to complete. They appear in red boxes to the right of the budget form.

NOTE: The column headed "Final Approval" will not be completed until the Public Budget hearing is held. The public hearing is to be held not later than 5 days after the 3rd Thursday in July in accordance with W.S. 16-4-109(b). Or, the governing board of any special purpose district may choose to hold the budget hearing in conjunction with the county budget hearings and so advertise.

Final Budget

Alpine Meadows Improvement & Service District _____

FYE 6/30/2016

NAME OF DISTRICT/BOARD

SCHEDULE B
ADMINISTRATION BUDGET

DATA INPUT

ACTIVITY		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
B-1	Personnel Services:				
B-1.1	Administrator				
B-1.2	Secretary				
B-1.3	Clerical				
B-1.4	Other (Specify)				
B-1.5	_____				
B-1.6	_____				
B-2	Board Expenses:				
B-2.1	Travel				
B-2.2	Mileage				
B-2.3	Other (Specify)				
B-2.4	_____				
B-2.5	_____				
B-3	Contractual Services:				
B-3.1	Legal				
B-3.2	Accounting/Auditing	\$14,863	\$9,000	\$9,000	\$9,000
B-3.3	Other (Specify)				
B-3.4	Professional Fees	\$9,306	\$10,000	\$10,000	\$10,000
B-3.5	Website Design	\$374	\$450	\$450	\$450
B-4	Other:				
B-4.1	Office Supplies	\$286	\$244	\$275	\$275
B-4.2	Office equipment, rent & repair				
B-4.3	Education				
B-4.4	Registrations	\$25	\$25	\$25	\$25
B-4.5	Other (Specify)				
B-4.6	Postage	\$121	\$24	\$150	\$150
B-4.7	_____				
B-5	TOTAL ADMINISTRATION	\$24,975	\$19,743	\$19,900	\$19,900

Form approved by Department of Audit, Public Funds Division

Final Budget

Alpine Meadows Improvement & Service District
 NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE C
 OPERATIONS BUDGET

DATA INPUT

ACTIVITY		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
C-1	Personnel Services:				
C-1.1	Wages--Operations				
C-1.2	Service Contracts				
C-1.3	Other (Specify)				
C-1.4	_____				
C-1.5	_____				
C-2	Travel:				
C-2.1	Mileage				
C-2.2	Other (Specify)				
C-2.3	_____				
C-2.4	_____				
C-3	Operating supplies (List):				
C-3.1	_____				
C-3.2	_____				
C-3.3	_____				
C-3.4	_____				
C-4	Program Services (List):				
C-4.1	Road Maintenance	\$0	\$0	\$500	\$500
C-4.2	Pavillion Landscaping	\$0	\$0	\$5,000	\$5,000
C-4.3	Weed control	\$65	\$1,850	\$3,000	\$3,000
C-4.4	Open Space Irrigation	\$6,924	\$6,841	\$6,750	\$6,750
C-5	Contractual Arrangements (List):				
C-5.1	Building Review	\$754	\$2,300	\$2,000	\$2,000
C-5.2	Property Management	\$0	\$0	\$400	\$400
C-5.3	Snow Removal	\$32,000	\$32,000	\$33,600	\$33,600
C-5.4	_____				
C-6	Other operations (Specify):				
C-6.1	Property Taxes	\$2,261	\$131	\$131	\$131
C-6.2	_____				
C-6.3	_____				
C-6.4	_____				
C-7	TOTAL OPERATIONS	\$42,004	\$43,122	\$51,381	\$51,381

Form approved by Department of Audit, Public Funds Division

Final Budget

Alpine Meadows Improvement & Service District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE D
INDIRECT COSTS BUDGET

DATA INPUT

		ACTIVITY	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
D-1	Insurance					
D-1.1		Liability	\$2,762	\$2,735	\$2,750	\$2,750
D-1.2		Buildings and vehicles				
D-1.3		Equipment				
D-1.4		Other (Specify)				
D-1.5		Director _____	\$500	\$500	\$500	\$500
D-1.6		Crime _____	\$257	\$389	\$400	\$400
D-2	Indirect payroll costs:					
D-2.1		FICA (Social Security) taxes				
D-2.2		Workers Compensation				
D-2.3		Unemployment Taxes				
D-2.4		Retirement				
D-2.5		Health Insurance				
D-2.6		Other (Specify)				

D-3	Depreciation Expenses		\$2,183	\$2,727	\$2,727	\$2,727
D-4	TOTAL INDIRECT COSTS		\$5,702	\$6,351	\$6,377	\$6,377

Form approved by Department of Audit, Public Funds Division

Final Budget

Alpine Meadows Improvement & Service District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE E

DATA INPUT

CAPITAL OUTLAY BUDGET

		ACTIVITY
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-2	TOTAL CAPITAL OUTLAY	

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	\$0

Form approved by Department of Audit, Public Funds Division

Final Budget

Alpine Meadows Improvement & Service District
 NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE F
DEBT SERVICE BUDGET

DATA INPUT

		ACTIVITY
F-1	Debt Service	
F-1.1	Principal	
F-1.2	Interest	
F-1.3	Fees	
F-2	TOTAL DEBT SERVICE	

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	\$0

Form approved by Department of Audit, Public Funds Division

Final Budget

Alpine Meadows Improvement & Service District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

SCHEDULE G

DATA INPUT

FORECASTED REVENUE		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-1	Government Support				
G-1.1	State Aid				
G-1.2	County Aid				
G-1.3	City (or Town) Aid				
G-1.4	Other (Specify)				
G-1.5	Total Government Support	\$0	\$0	\$0	\$0
G-2	Operating Revenues				
G-2.1	Customer Charges	\$93,248	\$99,487	\$97,739	\$97,739
G-2.2	Sales of Goods or Services				
G-2.3	Other Assessments	\$440	\$2,300	\$2,000	\$2,000
G-2.4	Total Operating Revenues	\$93,688	\$101,787	\$99,739	\$99,739
G-3	Grants				
G-3.1	Direct Federal Grants				
G-3.2	Federal Grants thru State Agencies				
G-3.3	Grants from State Agencies				
G-3.4	Total Grants	\$0	\$0	\$0	\$0
G-4	Miscellaneous:				
G-4.1	Interest	\$38	\$46	\$50	\$50
G-4.2	Other: Specify <u>Developer Contributions</u>	\$21,500			
G-4.3	Other: See Additional		\$173		
G-4.4	Total Miscellaneous	\$21,538	\$219	\$50	\$50
G-5	Total Forecasted Revenue	\$115,226	\$102,006	\$99,789	\$99,789

DEPRECIATION (REPLACEMENT) RESERVE		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-6.1	Balance in Reserve Account, <u>beginning of budget year</u>	\$53,947	\$67,434	\$80,921	\$80,921
G-6.2	Amount to be added to the reserve	\$13,487	\$13,487	\$13,487	\$13,487
G-6.3	SUB-TOTAL	\$67,434	\$80,921	\$94,408	\$94,408
G-6.4	Identify the amount to be spent from "Reserve for Capital Outlay"				
	a. _____				
	b. _____				
	c. _____				
G-6.5	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
G-6.6	Account (Line 3 - Line 5)	\$67,434	\$80,921	\$94,408	\$94,408

G-7 OTHER RESERVE

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-7.1 Balance in Reserve Account, beginning of budget year	\$0	\$0	\$0	
G-7.2 Amount to be added to the reserve			\$1,000	\$1,000
G-7.3 SUB-TOTAL	\$0	\$0	\$1,000	\$1,000
G-7.4 Identify the amount and project to be spent from "Other Reserves"				
a. _____				
b. _____				
c. _____				\$0
G-7.5 TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
G-7.6 9 - Line 11)	\$0	\$0	\$1,000	\$1,000

G-8 EMERGENCY RESERVE (cash)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-8.1 Balance in Reserve Account, beginning of budget year	\$0	\$0	\$8,000	\$8,000
G-8.2 Amount to be added to the reserve		\$8,000	\$8,000	\$8,000
G-8.3 SUB-TOTAL	\$0	\$8,000	\$16,000	\$16,000
G-8.4 Amount to be spent from Emergency Reserve (Cash)				
G-8.5 15 - Line 16)	\$0	\$8,000	\$16,000	\$16,000
G-8.6 TOTAL TO BE SPENT	\$0	\$0	\$0	\$0

G-9 Total Estimated Cash and Investments on Hand (including any reserves listed above)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-9	\$73,906	\$110,424	\$121,555	\$123,646

G-10 Deductions:

G-10.1 a. Unpaid bills at FYE				
G-10.2 b. Reserves	\$67,434	\$88,921	\$111,408	\$111,408
G-10.3 Total Deductions (a+b)	\$67,434	\$88,921	\$111,408	\$111,408

G-11 Estimated cash available

G-11	\$6,472	\$21,503	\$10,147	\$12,238
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G-12 Other Forecasted Revenues:

G-12.1 a. Other past due-as estimated by Co. Treas.				
G-12.2 b. Other forecasted revenue (specify):				
G-12.3 _____				
G-12.4 _____				
G-12.5 _____				\$0
G-12.6 Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

G-13 Total Cash Available and Forecasted Revenue

G-13	\$121,698	\$123,508	\$109,936	\$112,027
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Final Budget

Alpine Meadows Improvement & Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE H

DATA INPUT

Analysis of Additional Financial Support Required:

- H-1 Tax levy (for entities able to make levies)
- H-2 Other County Support
- H-3 Provision for tax shrinkage (Provided by County Treasurer)

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval

Form approved by Department of Audit, Public Funds Division

Final Budget

Alpine Meadows Improvement & Service District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

I-1 BUDGET MESSAGE

The Alpine Meadows ISD has completed its budget for the FY ending June 30, 2016. The budget is based on prior years' experience and projected cash flow requirements. The ISD is proposing to keep annual dues level at \$550 for residential properties and \$600 for commercial/business park properties.

Highlights of the budget include a reduction in administrative and accounting fees which were partially offset by higher weed control, snow removal and insurance expenses. The snow removal contract will be bid this summer/fall. The ISD will endeavor to bring this cost in under budget, but has budgeted modest price inflation for this work given the uncertainty of the bidding process. There is also a proposed \$5K allocation towards picnic pavilion improvements to complete a walkway and horseshoe pit and to fund purchases of a few picnic tables and a trash can.

The ISD is continuing to allocate \$8K per annum towards a \$40K operating reserve to fund operations while the ISD is awaiting collection of dues. It has also established a new reserve for construction compliance issues and intends to build this reserve up to \$5K over time. This new reserve will allow the ISD to bring individual properties into compliance per the Design Guidelines and collect payment from the original owners through legal means if necessary. This resource is important to preserve the aesthetics of the property as a whole.

In the last year, the ISD incorporated the findings of the Special District Accounting Handbook and the recently completed audit. Particular areas of emphasis include: adopting new banking and cash management protocols, revising signing authorities, ensuring that the Board and/or the Treasurer monitors and reviews revenues and expenditures and bank reconciliations on a monthly basis, reviewing the investment policy statement and ensuring that the budget preparation and self-audit requirements are met. The ISD still needs to develop accounting policies in the coming year but will continue to adhere to the new protocols summarized above.

Form approved by Department of Audit, Public Funds Division

Final Budget

Alpine Meadows Improvement & Service District
NAME OF DISTRICT/BOARD

16-Jun-15
DATE OF BUDGET HEARING

6/30/2016
FISCAL YEAR ENDING

330 N Glenwood Jackson, WY 83001
LOCATION OF BUDGET HEARING

12:00 PM
TIME OF HEARING

FINAL BUDGET SUMMARY

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
S-1 Total Expenditures, Cash Requirements	\$72,681	\$69,215	\$77,658	\$77,658
S-2 Total to be added to Reserves	\$13,487	\$21,487	\$22,487	\$22,487
S-3 Total Cash and Forecasted Revenues	\$121,698	\$123,508	\$109,936	\$112,027
S-4 Additional Financial Support Required	\$0	\$0	\$0	\$0
S-5 Amount as approved by County Commissioners	\$0	\$0	\$0	\$0

Analysis of additional Financial Support Required:

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
S-6 Tax levy (for entities able to make levies)	\$0	\$0	\$0	\$0
S-7 Other County Support	\$0	\$0	\$0	\$0

Additional funding approved by:

 County Commissioner

Date Approved _____

The Alpine Meadows ISD has completed its budget for the FY ending June 30, 2016. The budget is based on prior years' experience and projected cash flow requirements. The ISD is proposing to keep annual dues level at \$550 for residential properties and \$600 for commercial/business park properties.

Highlights of the budget include a reduction in administrative and accounting fees which were partially offset by higher weed control, snow removal and insurance expenses. The snow removal contract will be bid this summer/fall. The ISD will endeavor to bring this cost in under budget, but has budgeted modest price inflation for this work given the uncertainty of the bidding process. There is also a proposed \$5K allocation towards picnic pavilion improvements to complete a walkway and horseshoe pit and to fund purchases of a few picnic tables and a trash can.

The ISD is continuing to allocate \$8K per annum towards a \$40K operating reserve to fund operations while the ISD is awaiting collection of dues. It has also established a new reserve for construction compliance issues and intends to build this reserve up to \$5K over time. This new reserve will allow the ISD to bring individual properties into compliance per the Design Guidelines and collect payment from the original owners through legal means if necessary. This resource is important to preserve the aesthetics of the property as a whole.

In the last year, the ISD incorporated the findings of the Special District Accounting Handbook and the recently completed audit. Particular areas of emphasis include: adopting new banking and cash management protocols, revising signing authorities, ensuring that the Board and/or the Treasurer monitors and reviews revenues and expenditures and bank reconciliations on a monthly basis, reviewing the investment policy statement and ensuring that the budget preparation and self-audit requirements are met. The ISD still needs to develop accounting policies in the coming year but will continue to adhere to the new protocols summarized above.



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

Date adopted by Special District 6-16-2015

NAME OF DISTRICT/BOARD

CASH AND FORECASTED REVENUE

FORECASTED REVENUE

J-1 Government Support

J-2 Operating Revenues

J-3 Grants

J-4 Miscellaneous:

J-5 Estimated Cash Available

J-6 Other Forecasted Revenue

J-7 Total Cash Available and Forecasted Revenue

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	\$0
\$93,688	\$101,787	\$99,739	\$99,739
\$0	\$0	\$0	\$0
\$21,538	\$219	\$50	\$50
\$6,472	\$21,503	\$10,147	\$12,238
\$0	\$0	\$0	\$0
\$121,698	\$123,508	\$109,936	\$112,027

NAME OF DISTRICT/BOARD**ESTIMATED EXPENDITURES**

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-8 Administration	\$24,975	\$19,743	\$19,900	\$19,900
J-9 Operations	\$42,004	\$43,122	\$51,381	\$51,381
J-10 Indirect Costs	\$5,702	\$6,351	\$6,377	\$6,377
J-11 Capital Outlay	\$0	\$0	\$0	\$0
J-12 Debt Service	\$0	\$0	\$0	\$0
J-13 Provision for Tax Shrinkage	\$0	\$0	\$0	\$0
J-14 Total Expenditures	\$72,681	\$69,215	\$77,658	\$77,658

SUMMARY OF RESERVE FUNDS

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-15 Beginning Balance in Reserve Accounts				
J-15.1 a. Depreciation Reserve	\$53,947	\$67,434	\$80,921	\$80,921
J-15.2 b. Other Reserve	\$0	\$0	\$0	\$0
J-15.3 c. Emergency Reserve (Cash)	\$0	\$0	\$8,000	\$8,000
J-15.4 Total Reserves (a+b+c)	\$53,947	\$67,434	\$88,921	\$88,921
J-16 Amount to be added				
J-16.1 a. Depreciation Reserve	\$13,487	\$13,487	\$13,487	\$13,487
J-16.2 b. Other Reserve	\$0	\$0	\$1,000	\$1,000
J-16.3 c. Emergency Reserve (Cash)	\$0	\$8,000	\$8,000	\$8,000
J-16.4 Total to be added (a+b+c)	\$13,487	\$21,487	\$22,487	\$22,487
J-17 Subtotal	\$67,434	\$88,921	\$111,408	\$111,408
J-18 Less Total to be spent	\$0	\$0	\$0	\$0
J-19 Total Reserves	\$67,434	\$88,921	\$111,408	\$111,408

PREPARED BY: Laura LaddDISTRICT ADDRESS: PO Box 610
Jackson, WY 83001DISTRICT PHONE: 307-739-9090

