

Proposed Budget

| NINE MILE WATER & SEWER DISTRICT | |
|----------------------------------|--|
| Budget Hearing Information | |
| PO BOX 970 | Location: 5 Gearhart Road |
| LARAMIE, WY 82073 | Date: 7/18/2018 |
| 307-745-8702 | Time: 7:00 PM |
| Albany County | Budget Prepared by: CPA Group of Laramie |

| S-A | BUDGET MESSAGE | W.S. 16-4-104(d) |
|--|----------------|------------------|
| <p>Our budget is very basic and does not vary greatly from previous years. It consists of proposed income generated from the sale of water as well as user fees which are designated toward operation costs and loan repayment. We do not budget for anticipated tap fees for new taps sold as they are not a regular occurrence at this time.</p> <p>Expenses consist of water purchase from the City of Laramie, labor costs to pay our licensed water system operators, professional expenses including legal and accounting expenses, utilities for operating the system (power and gas) and limited other operating expenses which may include minor system repairs and property clean up.</p> <p>The Net loss seen by our district is usually a factor of the depreciation on the system and facility.</p> | | |

| S-B | RESERVE DESCRIPTION |
|---|---------------------|
| <p>All reserves held by the district will be used to payoff our existing USDA loan as well as ensure enough capital to pay for major repairs as they may arise.</p> | |

S-C

| Names of Board Members | Date of End of Term |
|------------------------|---------------------|
| Robert Boyd | 11/1/19 |
| Rodney Dvorak | 11/1/21 |
| Kevin Michael Aldrich | 11/1/19 |
| JAIME STINE | 11/1/19 |
| STEVE CURTRIGHT | 11/1/21 |
| | |
| | |
| | |
| | |
| | |
| | |

| | |
|--|----|
| 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?

| |
|-----------------------|
| County Clerk's office |
|-----------------------|

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

| |
|---|
| Per bylaws, our meetings are always held the second Wednesday at 7 PM |
|---|

Where are the public meetings held?

| |
|--|
| Water district pumphouse, 5 Gearhart Road, Laramie, WY 82070 |
|--|

PROPOSED BUDGET SUMMARY

| OVERVIEW | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|----------|---|---------------------|------------------------|-----------------------|---------------------|
| S-1 | Total Budgeted Expenditures | \$154,537 | \$147,162 | \$92,087 | \$92,087 |
| S-2 | Total Principal to Pay on Debt | \$8,000 | \$8,000 | \$9,000 | \$9,000 |
| S-3 | Total Change to Restricted Funds | \$0 | \$0 | \$0 | \$0 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$274,026 | \$271,804 | \$279,902 | \$279,902 |
| S-5 | <i>Amount requested from County Commissioners</i> | \$0 | \$0 | \$0 | \$0 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|-----------------|---|---------------------|------------------------|-----------------------|---------------------|
| S-7 | Operating Revenues | \$104,624 | \$102,320 | \$102,860 | \$102,860 |
| 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 | \$430 | \$512 | \$500 | \$500 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|-------------------|----------------------|----------------------------------|-----------|-----------|-----------|
| S-14 | Total Revenue | \$105,054 | \$102,832 | \$103,360 | \$103,360 |
| FY 7/1/18-6/30/19 | | NINE MILE WATER & SEWER DISTRICT | | | |

| EXPENDITURE SUMMARY | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|---------------------|----------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-15 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| S-16 | Interest and Fees On Debt | \$9,310 | \$9,020 | \$8,515 | \$8,515 |
| S-17 | Administration | \$18,260 | \$19,464 | \$17,930 | \$17,930 |
| S-18 | Operations | \$60,146 | \$61,273 | \$60,760 | \$60,760 |
| S-19 | Indirect Costs | \$66,821 | \$57,405 | \$4,882 | \$4,882 |

| | | | | | |
|------|---------------------------|-----------|-----------|----------|----------|
| S-20 | Total Expenditures | \$154,537 | \$147,162 | \$92,087 | \$92,087 |
|------|---------------------------|-----------|-----------|----------|----------|

| DEBT SUMMARY | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|--------------|-------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21 | Principal Paid on Debt | \$8,000 | \$8,000 | \$9,000 | \$9,000 |

| CASH AND INVESTMENTS | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|----------------------|----------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-22 | TOTAL GENERAL FUNDS | \$168,972 | \$168,972 | \$176,542 | \$176,542 |

Summary of Reserve Funds

| | | | | | |
|------|--|-----|-----|-----|-----|
| S-23 | Beginning Balance in Reserve Accounts | | | | |
| S-24 | a. Depreciation Reserve | \$0 | \$0 | \$0 | \$0 |
| S-25 | b. Other Reserve | \$0 | \$0 | \$0 | \$0 |
| S-26 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$0 | \$0 | \$0 | \$0 |
| S-27 | Amount to be added | | | | |
| S-28 | a. Depreciation Reserve | \$0 | \$0 | \$0 | \$0 |
| S-29 | b. Other Reserve | \$0 | \$0 | \$0 | \$0 |
| S-30 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$0 | \$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

_____ Date adopted by Special District _____
Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: PO BOX 970
 LARAMIE, WY 82073

PREPARED BY: CPA Group of Laramie

DISTRICT PHONE: 307-745-8702

Proposed Budget

NINE MILE WATER & SEWER DISTRICT

FYE 6/30/2019

NAME OF DISTRICT/BOARD

| |
|---------------------------------------|
| PROPERTY TAXES AND ASSESSMENTS |
|---------------------------------------|

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 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 |
|---------------------------|

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 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 | \$0 |
| R-3 | Operating Revenues | | | | |
| R-3.1 | Customer Charges | \$104,624 | \$102,320 | \$102,860 | \$102,860 |
| R-3.2 | Sales of Goods or Services | | | | |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$104,624 | \$102,320 | \$102,860 | \$102,860 |
| 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 | \$0 |
| R-5 | Miscellaneous Revenue | | | | |
| R-5.1 | Interest | \$430 | \$512 | \$500 | \$500 |
| R-5.2 | Other: Specify | | | | |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$430 | \$512 | \$500 | \$500 |
| R-5.5 | Total Forecasted Revenue | \$105,054 | \$102,832 | \$103,360 | \$103,360 |
| 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 | \$0 |

Proposed Budget

NINE MILE WATER & SEWER DISTRICT
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

CAPITAL OUTLAY BUDGET

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 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 | _____ | | | | |
| E-1.6 | _____ | | | | |
| E-1.7 | _____ | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 |

ADMINISTRATION BUDGET

| | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 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 | <u>BOARD MEETING EXP</u> | \$425 | \$721 | \$575 | \$575 |
| E-3.5 | _____ | | | | |
| E-3.6 | _____ | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | \$624 | \$2,400 | \$1,200 | \$1,200 |
| E-4.2 | Accounting/Auditing | \$16,127 | \$15,716 | \$15,330 | \$15,330 |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | _____ | | | | |
| E-4.5 | _____ | | | | |
| E-4.6 | _____ | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | \$1,084 | \$627 | \$825 | \$825 |
| 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 | \$18,260 | \$19,464 | \$17,930 | \$17,930 |

Proposed Budget

NINE MILE WATER & SEWER DISTRICT

FYE 6/30/2019

INDIRECT COSTS BUDGET

| | | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|-------------|--------------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| E-14 | Insurance | | | | | |
| E-14.1 | Liability | | \$922 | \$734 | \$900 | \$900 |
| E-14.2 | Buildings and vehicles | | | | | |
| E-14.3 | Equipment | | | | | |
| E-14.4 | Other (Specify) | | | | | |
| E-14.5 | _____ | | | | | |
| 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-16 | Depreciation Expenses | | \$65,899 | \$56,671 | \$3,982 | \$3,982 |
| E-17 | TOTAL INDIRECT COSTS | | \$66,821 | \$57,405 | \$4,882 | \$4,882 |

DEBT SERVICE BUDGET

| | | | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|------------|---------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| D-1 | Debt Service | | | | | |
| D-1.1 | Principal | | \$8,000 | \$8,000 | \$9,000 | \$9,000 |
| D-1.2 | Interest | | \$9,310 | \$9,020 | \$8,515 | \$8,515 |
| D-1.3 | Fees | | | | | |
| D-2 | TOTAL DEBT SERVICE | | \$17,310 | \$17,020 | \$17,515 | \$17,515 |

Proposed Budget

NINE MILE WATER & SEWER DISTRICT
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

GENERAL FUNDS

| | End of Year 2016-2017 Actual | Beginning 2017-2018 Estimated | Beginning 2018-2019 Proposed | Pending Approval |
|---|------------------------------------|-------------------------------------|------------------------------------|---------------------|
| | | | | |
| C-1 Balances at Beginning of Fiscal Year | | | | |
| C-1.1 General Fund Checking Account Balance | \$48,232 | \$48,232 | \$44,686 | \$44,686 |
| C-1.2 Savings and Investments Account Balance | \$581 | \$581 | \$582 | \$582 |
| C-1.3 General Fund CD Balance | \$120,133 | \$120,133 | \$131,248 | \$131,248 |
| C-1.4 All Other Funds | \$26 | \$26 | \$26 | \$26 |
| C-1.5 Reserves (From Below) | \$0 | \$0 | \$0 | \$0 |
| C-1.6 Total Estimated Cash and Investments on Hand | \$168,972 | \$168,972 | \$176,542 | \$176,542 |
| 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 | \$168,972 | \$168,972 | \$176,542 | \$176,542 |

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

| | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|---|---------------------|------------------------|-----------------------|---------------------|
| C-3 | | | | |
| 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 | \$0 |
| 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 | \$0 | \$0 | \$0 | \$0 |

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

| | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|---|---------------------|------------------------|-----------------------|---------------------|
| C-4 | | | | |
| C-4.1 Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-4.2 Date of Reserve Approval in Minutes: _____ | | | | |
| C-4.3 Amount to be added to the reserve | | | | |
| C-4.4 Date of Reserve Approval in Minutes: _____ | | | | |
| C-4.5 SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| C-4.6 Identify the amount and project to be spent from "Other" | | | | |
| C-4.7 a. _____ | | | | |
| 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 | \$0 | \$0 |
| C-4.12 Balance to be retained in Other Reserve Account | \$0 | \$0 | \$0 | \$0 |

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

| | 2016-2017 Actual | 2017-2018 Estimated | 2018-2019 Proposed | Pending Approval |
|---|---------------------|------------------------|-----------------------|---------------------|
| C-5 | | | | |
| 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 | \$0 | \$0 |