

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:	Northwest Rural Water District	YOUR NAME:	Mike Mackey
COUNTY:	Park	HEARING DATE:	7/14/2015
DISTRICT ADDRESS:	P. O. Box 2347	LOCATION OF HEARING:	Park County Annex, Powell, WY
City, State, Zip	Cody, Wyoming 82414	TIME OF HEARING:	7:32 p.m.
DISTRICT PHONE:	307-527-4426		
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

Northwest Rural Water 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	\$71,416	\$102,886	\$72,000	\$72,000
B-1.2	Secretary	\$20,016	\$33,170	\$40,000	\$40,000
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	\$1,570	\$2,000	\$4,000	\$5,000
B-2.3	Other (Specify)				
B-2.4	Advertising	\$4,893	\$6,000	\$7,000	\$5,000
B-2.5	Printing & Postage	\$19,672	\$14,590	\$20,000	\$18,000
B-3	Contractual Services:				
B-3.1	Legal	\$3,029	\$2,900	\$4,000	\$2,500
B-3.2	Accounting/Auditing	\$9,048	\$13,700	\$14,000	\$14,000
B-3.3	Other (Specify)				
B-3.4	Engineering	\$20,276	\$45,000	\$45,000	\$40,000
B-3.5	Software Support	\$6,541	\$6,696	\$7,000	\$7,500
B-4	Other:				
B-4.1	Office Supplies	\$2,360	\$3,200	\$4,000	\$6,000
B-4.2	Office equipment, rent & repair	\$1,872	\$65,000	\$7,000	\$7,000
B-4.3	Education	\$869	\$1,500	\$5,000	\$6,000
B-4.4	Registrations				
B-4.5	Other (Specify)				
B-4.6	Line Extention	\$46,799	\$88,000	\$90,000	\$90,000
B-4.7	New Tap Const.	\$48,831	\$61,000	\$75,000	\$65,000
B-5	TOTAL ADMINISTRATION	\$257,192	\$445,642	\$394,000	\$378,000

Form approved by Department of Audit, Public Funds Division

Final Budget

Northwest Rural Water 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	\$157,747	\$176,544	\$221,000	\$221,000
C-1.2	Service Contracts				
C-1.3	Other (Specify)				
C-1.4	_____				
C-1.5	_____				
C-2	Travel:				
C-2.1	Mileage	\$1,200	\$2,000	\$2,500	\$2,500
C-2.2	Other (Specify)				
C-2.3	Fuel & Maintenance	\$23,387	\$18,750	\$25,000	\$27,000
C-2.4	_____				
C-3	Operating supplies (List):				
C-3.1	System Utilities	\$54,313	\$58,000	\$65,000	\$58,000
C-3.2	Water Testing	\$2,418	\$4,853	\$5,000	\$6,000
C-3.3	System O & M	\$45,038	\$54,000	\$75,000	\$80,000
C-3.4	Scada System	\$18,101	\$19,551	\$25,000	\$24,000
C-4	Program Services (List):				
C-4.1	_____				
C-4.2	_____				
C-4.3	_____				
C-4.4	_____				
C-5	Contractual Arrangements (List):				
C-5.1	Rent	\$15,138	\$15,630	\$16,000	\$16,000
C-5.2	Water Purchase	\$220,435	\$238,000	\$240,000	\$275,000
C-5.3	SMP Surcharge	\$238,518	\$278,000	\$297,000	\$300,000
C-5.4	_____				
C-6	Other operations (Specify):				
C-6.1	_____				
C-6.2	_____				
C-6.3	_____				
C-6.4	_____				
C-7	TOTAL OPERATIONS	\$776,295	\$865,328	\$971,500	\$1,009,500

Form approved by Department of Audit, Public Funds Division

Final Budget

Northwest Rural Water District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE D
INDIRECT COSTS BUDGET

DATA INPUT

		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
D-1	Insurance				
D-1.1	Liability	\$5,200	\$6,225	\$6,800	\$6,000
D-1.2	Buildings and vehicles	\$9,995	\$11,050	\$12,000	\$12,000
D-1.3	Equipment				
D-1.4	Other (Specify)				
D-1.5	_____				
D-1.6	_____				
D-2	Indirect payroll costs:				
D-2.1	FICA (Social Security) taxes	\$15,437	\$18,758	\$20,660	\$20,660
D-2.2	Workers Compensation	\$2,267	\$2,481	\$2,700	\$2,700
D-2.3	Unemployment Taxes				
D-2.4	Retirement	\$34,032	\$48,013	\$52,846	\$52,846
D-2.5	Health Insurance	\$50,828	\$78,233	\$107,000	\$107,000
D-2.6	Other (Specify)				
	Medicare	\$3,611	\$4,387	\$4,828	\$4,828

D-3	Depreciation Expenses				
D-4	TOTAL INDIRECT COSTS	\$121,370	\$169,147	\$206,834	\$206,034

Form approved by Department of Audit, Public Funds Division

Final Budget

Northwest Rural Water District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE E
CAPITAL OUTLAY BUDGET

DATA INPUT

		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		North End
E-1.6		North Cody
E-2	TOTAL CAPITAL OUTLAY	

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$18,058	\$40,000	\$20,000	\$60,000
\$25,904	\$6,000	\$6,000	\$6,000
\$4,975,624	\$3,239,474		\$400,000
\$139,504			\$500,000
\$5,159,090	\$3,285,474	\$26,000	\$966,000

Form approved by Department of Audit, Public Funds Division

Final Budget

Northwest Rural Water District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

SCHEDULE F

DATA INPUT

DEBT SERVICE BUDGET

		2013-2014	2014-2015	2015-2016	Final
		Actual	Estimated	Proposed	Approval
F-1	Debt Service				
F-1.1	Principal	\$301,504	\$253,543	\$207,768	\$207,768
F-1.2	Interest	\$131,802	\$119,762	\$153,045	\$153,045
F-1.3	Fees				
F-2	TOTAL DEBT SERVICE	\$433,306	\$373,305	\$360,813	\$360,813

Form approved by Department of Audit, Public Funds Division

Final Budget

Northwest Rural Water District

FYE 6/30/2016

NAME OF DISTRICT/BOARD _____

SCHEDULE G

DATA INPUT

FORECASTED REVENUE

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

G-2 Operating Revenues

- G-2.1 Customer Charges
- G-2.2 Sales of Goods or Services
- G-2.3 Other Assessments
- G-2.4 Total Operating Revenues

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

G-4 Miscellaneous:

- G-4.1 Interest
- G-4.2 Other: Specify WYDOT
- G-4.3 Other: Additional
- G-4.4 Total Miscellaneous

G-5 Total Forecasted Revenue

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-1 Government Support				
	\$0	\$0	\$0	\$0
G-2 Operating Revenues				
	\$1,911,473	\$1,972,779	\$2,204,498	\$2,204,498
G-3 Grants				
	\$4,996,624	\$3,285,475	\$0	\$1,364,412
G-4 Miscellaneous:				
	\$87,450	\$1,330	\$1,500	\$1,500
G-5 Total Forecasted Revenue				
	\$6,995,547	\$5,259,584	\$2,205,998	\$3,570,410

G-6 DEPRECIATION (REPLACEMENT) RESERVE

- G-6.1 Balance in Reserve Account, beginning of budget year
- G-6.2 Amount to be added to the reserve
- G-6.3 SUB-TOTAL
- G-6.4 Identify the amount to be spent from "Reserve for Capital Outlay"
 - a. Vehicle
 - b. _____
 - c. _____
- G-6.5 TOTAL CAPITAL OUTLAY (a+b+c)
- G-6.6 Account (Line 3 - Line 5)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$261,868	\$306,569	\$435,251	\$435,251
	\$178,431	\$175,000	\$50,000	\$50,000
	\$440,299	\$481,569	\$485,251	\$485,251
	\$18,058	\$40,000		\$65,000
	\$18,058	\$40,000	\$0	\$65,000
	\$422,241	\$441,569	\$485,251	\$420,251

G-7 OTHER RESERVE

- G-7.1 Balance in Reserve Account, beginning of budget year
- G-7.2 Amount to be added to the reserve
- G-7.3 SUB-TOTAL
- G-7.4 Identify the amount and project to be spent from "Other Reserves"
 - a. Garland Debt
 - b. WWDC Debt
 - c. _____
- G-7.5 TOTAL OTHER RESERVE OUTLAY (a+b+c)
- G-7.6 9 - Line 11)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$386,604	\$350,466	\$240,000	\$240,000
	\$110,000	\$50,000	\$216,000	\$216,000
	\$496,604	\$400,466	\$456,000	\$456,000
	\$238,763	\$178,763	\$172,600	\$172,600
	\$194,543	\$194,543	\$194,542	\$194,542
				\$0
	\$433,306	\$373,306	\$367,142	\$367,142
	\$63,298	\$27,160	\$88,858	\$88,858

G-8 EMERGENCY RESERVE (cash)

- G-8.1 Balance in Reserve Account, beginning of budget year
- G-8.2 Amount to be added to the reserve
- G-8.3 SUB-TOTAL
- G-8.4 Amount to be spent from Emergency Reserve (Cash)
- G-8.5 15 - Line 16)
- G-8.6 TOTAL TO BE SPENT

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$14,794	\$14,828	\$22,600	\$22,600
	\$14,794	\$14,828	\$22,600	\$22,600
	\$14,794	\$14,828	\$22,600	\$22,600
	\$451,364	\$413,306	\$367,142	\$432,142

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

G-10 Deductions:

- G-10.1 a. Unpaid bills at FYE
- G-10.2 b. Reserves
- G-10.3 Total Deductions (a+b)

G-11 Estimated cash available

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 _____
- G-12.6 Total Other Forecasted Revenue (a+b)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$724,404	\$735,175	\$725,000	\$725,000
	\$500,333	\$483,557	\$596,709	\$531,709
	\$500,333	\$483,557	\$596,709	\$531,709
	\$224,071	\$251,618	\$128,291	\$193,291
				\$0
	\$0	\$0	\$0	\$0
	\$7,219,618	\$5,511,202	\$2,334,289	\$3,763,701

G-13 Total Cash Available and Forecasted Revenue

Final Budget

Northwest Rural Water District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

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

Northwest Rural Water District
NAME OF DISTRICT/BOARD

FYE 6/30/2016

I-1 BUDGET MESSAGE

Northwest Rural Water District (NRWD) operates on user fees. Though the District has the power levy taxes it has not done so in its 23 year existence. The prior and current fiscal years were not typical for NRWD. The District is in the process of completing an \$8 million project which adds 235 customers and another service area. That project was funded primarily through state and federal grants and loans from the Wyoming Water Development Commission, Office of State Lands and Investments and the Wyoming State Revolving Fund. With a recent change in management the District has increased the O & M charge by three dollars per month and restructured the tiered water rates. Between those two actions, the District is projected to see an additional \$180,000 per year in revenue for the fiscal year ending June 30, 2015. The additional funding will allow the district to begin establishing larger reserve accounts. Another policy from the past has been that the District has take reserve funds and used them to pay down existing loans at an accelerated rate. Those funds will now be added to the additional income going into reserve accounts. As the system continues to age reserve funds will be needed to address future maintenance issues. Increased funding will also be used to pay the salary of an additional employee and purchase an additional vehicle for said employee. As the District is quickly approaching the 3,000 customer mark, the Board deemed it prudent to hire an additional operator. The District is also seeing increases in employee benefit costs. Those too will be offset with the additional income from the recently established rate increases.

Form approved by Department of Audit, Public Funds Division

Final Budget

Northwest Rural Water District
NAME OF DISTRICT/BOARD

14-Jul-15

DATE OF BUDGET HEARING

6/30/2016

Park County Annex, Powell, WY

7:32 p.m.

FISCAL YEAR ENDING

LOCATION OF BUDGET HEARING

TIME OF HEARING

FINAL BUDGET SUMMARY

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
S-1 Total Expenditures, Cash Requirements	\$6,747,253	\$5,138,896	\$1,959,147	\$2,920,347
S-2 Total to be added to Reserves	\$288,431	\$225,000	\$266,000	\$266,000
S-3 Total Cash and Forecasted Revenues	\$7,219,618	\$5,511,202	\$2,334,289	\$3,763,701
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 _____

Northwest Rural Water District (NRWD) operates on user fees. Though the District has the power levy taxes it has not done so in its 23 year existence. The prior and current fiscal years were not typical for NRWD. The District is in the process of completing an \$8 million project which adds 235 customers and another service area. That project was funded primarily through state and federal grants and loans from the Wyoming Water Development Commission, Office of State Lands and Investments and the Wyoming State Revolving Fund. With a recent change in mangement the District has increased the O & M charge by three dollars per month and restructured the tiered water rates. Between those two actions, the District is projeced to see an additional \$180,000 per year in revenue for the fiscal year ending June 30, 2015. The additional funding will allow the district to begin establishing larger reserve accounts. Another policy from the past has been that the District has take reserve funds and used them to pay down existing loans at and accelrated rate. Those funds will now be added to the additional income going into reserve accounts. As the system continues to age reserve funds will be needed to address future maintenance issue. Increased funding will also be used to pay the salary of an additional employee and purchase an additional vehicle fof said employee. As the District is quickly approaching the 3,000 customer mark, the Board deemed it prudent to hire an additional operator. The Districk is also seeing increases in employee benefit costs. Those too will be offset with the additional income from the recently established rate increases.

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

Date adopted by Special District 7-14-2015

NAME OF DISTRICT/BOARD**CASH AND FORECASTED REVENUE****FORECASTED REVENUE**

		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-1	Government Support	\$0	\$0	\$0	\$0
J-2	Operating Revenues	\$1,911,473	\$1,972,779	\$2,204,498	\$2,204,498
J-3	Grants	\$4,996,624	\$3,285,475	\$0	\$1,364,412
J-4	Miscellaneous:	\$87,450	\$1,330	\$1,500	\$1,500
J-5	Estimated Cash Available	\$224,071	\$251,618	\$128,291	\$193,291
J-6	Other Forecasted Revenue	\$0	\$0	\$0	\$0
J-7	Total Cash Available and Forecasted Revenue	\$7,219,618	\$5,511,202	\$2,334,289	\$3,763,701

NAME OF DISTRICT/BOARD

ESTIMATED EXPENDITURES

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-8 Administration	\$257,192	\$445,642	\$394,000	\$378,000
J-9 Operations	\$776,295	\$865,328	\$971,500	\$1,009,500
J-10 Indirect Costs	\$121,370	\$169,147	\$206,834	\$206,034
J-11 Capital Outlay	\$5,159,090	\$3,285,474	\$26,000	\$966,000
J-12 Debt Service	\$433,306	\$373,305	\$360,813	\$360,813
J-13 Provision for Tax Shrinkage	\$0	\$0	\$0	\$0
J-14 Total Expenditures	\$6,747,253	\$5,138,896	\$1,959,147	\$2,920,347

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	\$261,868	\$306,569	\$435,251	\$435,251
J-15.2 b. Other Reserve	\$386,604	\$350,466	\$240,000	\$240,000
J-15.3 c. Emergency Reserve (Cash)	\$14,794	\$14,828	\$22,600	\$22,600
J-15.4 Total Reserves (a+b+c)	\$663,266	\$671,863	\$697,851	\$697,851
J-16 Amount to be added				
J-16.1 a. Depreciation Reserve	\$178,431	\$175,000	\$50,000	\$50,000
J-16.2 b. Other Reserve	\$110,000	\$50,000	\$216,000	\$216,000
J-16.3 c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
J-16.4 Total to be added (a+b+c)	\$288,431	\$225,000	\$266,000	\$266,000
J-17 Subtotal	\$951,697	\$896,863	\$963,851	\$963,851
J-18 Less Total to be spent	\$451,364	\$413,306	\$367,142	\$432,142
J-19 Total Reserves	\$500,333	\$483,557	\$596,709	\$531,709

PREPARED BY: Mike Mackey

DISTRICT ADDRESS: P. O. Box 2347
Cody, Wyoming 82414

DISTRICT PHONE: 307-527-4426