

Northwest Rural Water District
920 13th Street
P. O. Box 2347
Cody, Wyoming 82414

May 16, 2016

Park County Board of Commissioners
1002 Sheridan Avenue
Cody, Wyoming 82414

Dear Commissioners:

Attached please find a copy of Northwest Rural Water District's proposed budget for the 2016/17 fiscal year. A copy has also been forwarded to the Wyoming Department of Audit. Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,



Mike R. Mackey
District Manager

Proposed Budget

Northwest Rural Water District	
Budget Hearing Information	
P. O. Box 2347	Location: Park County Annex, Powell, Wyoming
Cody, Wyoming 82414	Date: 7/12/2016
307-527-4426	Time: 7:00 PM
Park	Budget Prepared by: Mike Mackey

S-1 **BUDGET MESSAGE** W.S. 16-4-104(d)

Northwest Rural Water District is finishing up two projects and does not anticipate undertaking any new projects during the 2016/17 fiscal year with the exception of normal maintenance. During the 2015/16 fiscal year the District increased water rates by \$3.00 per month in an effort to continue its program of catching up on overdue maintenance and establishing reserve funds. The District anticipates a similar rate increase during the 2016/17 fiscal year.

As the District's system continues to age, staff anticipates an increase in maintenance work. With that in mind the District purchased an excavator and dump truck to enable staff to conduct this work itself. With staff completing work previously done by contractors, the District expects to see increased savings of \$40,000 to \$50,000 per year.

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$4,826,833	\$2,712,579	\$1,750,430	\$1,750,430
S-2 Total Principal to Pay on Debt	\$253,543	\$207,768	\$247,161	\$247,161
S-3 Total to be added to Restricted Funds	\$0	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues	\$5,308,254	\$3,618,910	\$2,921,800	\$2,921,800
S-5 Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0

Northwest Rural Water District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$1,972,779	\$2,204,498	\$2,267,800	\$2,267,800
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$3,285,475	\$1,364,412	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$0	\$0	\$0	\$0
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$5,258,254	\$3,568,910	\$2,267,800	\$2,267,800

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$3,285,474	\$966,000	\$4,000	\$4,000
S-16	Interest and Fees On Debt	\$119,762	\$153,045	\$129,605	\$129,605
S-17	Administration	\$387,122	\$378,000	\$311,400	\$311,400
S-18	Operations	\$865,328	\$1,009,500	\$1,066,800	\$1,066,800
S-19	Indirect Costs	\$169,147	\$206,034	\$238,625	\$238,625
S-20	Total Expenditures	\$4,826,833	\$2,712,579	\$1,750,430	\$1,750,430

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$253,543	\$207,768	\$247,161	\$247,161

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$50,000	\$50,000	\$654,000	\$654,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$350,466	\$240,000	\$290,000	\$290,000
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$350,466	\$240,000	\$290,000	\$290,000
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	\$350,466	\$240,000	\$290,000	\$290,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$350,466	\$240,000	\$290,000	\$290,000

End of Summary

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

DISTRICT ADDRESS: P. O. Box 2347

 Cody, Wyoming 82414

PREPARED BY: Mike Mackey

DISTRICT PHONE: 307-527-4426

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.
 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Northwest Rural Water District
 NAME OF DISTRICT/BOARD

FYE 6/30/2017

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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	\$1,427,423	\$1,629,498	\$1,644,800	\$1,644,800
R-3.2	Sales of Goods or Services	\$250,000	\$250,000	\$425,000	\$425,000
R-3.3	Other Assessments	\$295,356	\$325,000	\$198,000	\$198,000
R-3.4	Total Operating Revenues	\$1,972,779	\$2,204,498	\$2,267,800	\$2,267,800
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$1,148,553	\$832,508	\$0	
R-4.3	Grants from State Agencies	\$2,136,922	\$531,904	\$0	
R-4.4	Total Grants	\$3,285,475	\$1,364,412	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest				
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$0	\$0	\$0	\$0
R-5.5	Total Forecasted Revenue	\$5,258,254	\$3,568,910	\$2,267,800	\$2,267,800
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

Northwest Rural Water District

FYE 6/30/2017

NAME OF DISTRICT/BOARD _____

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles	\$40,000	\$60,000	\$0	
E-1.3	Office Equipment	\$6,000	\$6,000	\$4,000	\$4,000
E-1.4	Other (Specify)				
E-1.5	<u>North End</u>	\$3,239,474	\$400,000		
E-1.6	<u>Norht Cody</u>		\$500,000		
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$3,285,474	\$966,000	\$4,000	\$4,000

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$102,866	\$72,000	\$80,200	\$80,200
E-2.2	Secretary	\$33,170	\$40,000	\$44,000	\$44,000
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	\$2,000	\$5,000	\$9,000	\$9,000
E-3.3	Other (Specify)				
E-3.4	<u>Advertising</u>	\$6,000	\$5,000	\$2,500	\$2,500
E-3.5	<u>Printing & Postage</u>	\$14,590	\$18,000	\$13,500	\$13,500
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$2,900	\$2,500	\$3,000	\$3,000
E-4.2	Accounting/Auditing	\$13,700	\$14,000	\$14,000	\$14,000
E-4.3	Other (Specify)				
E-4.4	<u>Engineering</u>	\$45,000	\$40,000	\$25,000	\$25,000
E-4.5	<u>Software/Support</u>	\$6,696	\$7,500	\$12,000	\$12,000
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$3,200	\$6,000	\$4,000	\$4,000
E-5.2	Office equipment, rent & repair	\$6,500	\$7,000	\$3,000	\$3,000
E-5.3	Education	\$1,500	\$6,000	\$10,000	\$10,000
E-5.4	Registrations	\$0	\$0	\$1,200	\$1,200
E-5.5	Other (Specify)				
E-5.6	<u>Line Extention</u>	\$88,000	\$90,000	\$40,000	\$40,000
E-5.7	<u>New Tap Const.</u>	\$61,000	\$65,000	\$50,000	\$50,000
E-5.8					
E-6	TOTAL ADMINISTRATION	\$387,122	\$378,000	\$311,400	\$311,400

Proposed Budget

Northwest Rural Water District

FYE 6/30/2017

OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$176,544	\$221,000	\$231,000	\$231,000
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		\$2,000	\$2,500	\$6,500	\$6,500
E-8.2	Other (Specify)					
E-8.3	Fuel & Maintenance		\$18,750	\$27,000	\$25,000	\$25,000
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	System Utilities		\$58,000	\$58,000	\$59,000	\$59,000
E-9.2	Water Testing		\$4,853	\$6,000	\$4,000	\$4,000
E-9.3	System O & M		\$54,000	\$80,000	\$100,000	\$100,000
E-9.4	SCADA System		\$19,551	\$24,000	\$30,000	\$30,000
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	Rent		\$15,630	\$16,000	\$16,300	\$16,300
E-11.2	Water Purchase		\$238,000	\$275,000	\$285,000	\$285,000
E-11.3	SMP Surcharge		\$278,000	\$300,000	\$310,000	\$310,000
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	_____					
E-12.2	_____					
E-12.3	_____					
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$865,328	\$1,009,500	\$1,066,800	\$1,066,800

Proposed Budget

Northwest Rural Water District

FYE 6/30/2017

INDIRECT COSTS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	\$6,225	\$6,000	\$8,300	\$8,300
E-14.2	Buildings and vehicles	\$11,050	\$12,000	\$12,700	\$12,700
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	\$18,758	\$20,660	\$22,022	\$22,022
E-15.2	Workers Compensation	\$2,481	\$2,700	\$2,784	\$2,784
E-15.3	Unemployment Taxes				
E-15.4	Retirement	\$48,013	\$52,846	\$59,034	\$59,034
E-15.5	Health Insurance	\$78,233	\$107,000	\$128,635	\$128,635
E-15.6	Other (Specify)				
E-15.7	Medicare	\$4,387	\$4,828	\$5,150	\$5,150
E-15.8	_____				
E-15.9	_____				
E-16	Depreciation Expenses				
E-17	TOTAL INDIRECT COSTS	\$169,147	\$206,034	\$238,625	\$238,625

DEBT SERVICE BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
D-1	Debt Service				
D-1.1	Principal	\$253,543	\$207,768	\$247,161	\$247,161
D-1.2	Interest	\$119,762	\$153,045	\$116,605	\$116,605
D-1.3	Fees			\$13,000	\$13,000
D-2	TOTAL DEBT SERVICE	\$373,305	\$360,813	\$376,766	\$376,766

Proposed Budget

Northwest Rural Water District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$50,000	\$50,000	\$50,000	\$50,000
C-1.2	Savings and Investments Account Balance			\$604,000	\$604,000
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$350,466	\$240,000	\$290,000	\$290,000
C-1.6	Total Estimated Cash and Investments on Hand	\$400,466	\$290,000	\$944,000	\$944,000
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$350,466	\$240,000	\$290,000	\$290,000
C-2.3	Total Deductions (a+b)	\$350,466	\$240,000	\$290,000	\$290,000
C-2.4	Estimated Non-Restricted Funds Available	\$50,000	\$50,000	\$654,000	\$654,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Balance in Reserve Account, end of previous fiscal year.	\$350,466	\$240,000	\$290,000	\$290,000
C-3.2	<i>Date of Reserve Approval in Minutes:</i>				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i>				
C-3.5	SUB-TOTAL	\$350,466	\$240,000	\$290,000	\$290,000
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	<i>Date of Reserve Approval in Minutes:</i>				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	(Line 3 - Line 5)	\$350,466	\$240,000	\$290,000	\$290,000

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Balance in Reserve Account, beginning of budget year				
C-4.2	<i>Date of Reserve Approval in Minutes:</i>				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i>				
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	<i>Date of Reserve Approval in Minutes:</i>				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	9 - Line 11)	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Balance in Reserve Account, beginning of budget year				
C-5.2	<i>Date of Reserve Approval in Minutes:</i>				
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	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i>				
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
C-6	Total Cash Available and Forecasted Revenue	\$5,308,254	\$3,618,910	\$2,921,800	\$2,921,800