

Final Budget

West End Water District	
Budget Hearing Information	
P. O. Box 892	Location: Newcastle Equipment
Newcastle, WY 82701	Date: 7/12/2023
307-746-4520	Time: 7:00 PM
Weston County	Budget Prepared by: Sue Kettley

S-A BUDGET MESSAGE W.S. 16-12-403 (c)

A Tentative Budget was reviewed at the May 10, 2023, West End Water District meeting. This budget has been entered into the minutes of the meeting and will be published in the NewsLetter Journal at least one week before the proposed July 12, 2023, meeting. After the public meeting, the Board will adopt a budget by resolution. Revenues include the anticipated \$60 per month fee from active members and \$12,000 for additional taps. Expenditures will allow for normal repair, operations and maintenance. A substantial amount of money has been put into Certificates of Deposit with renewal dates being a \$36,000 CD available monthly if needed to supplement the Checking Account. With the expenses being greater than previous years due to the replacement/repair of major components of the well, the WEWD Board although wanting to capitalize on the interest rates on CD's, worked to have money available if necessary. For instance an expense during the month of April, a Cla-Val, was replaced at the well for a cost of just under \$20,000. The two CD's from 2022-2023 were broke down upon renewal to the \$36,000 monthly renewal; therefore, \$432,000 or 12 \$36,000 CD's are held by WEWD. These CD's and the Interest bearing checking account balances over and above budget expenditures are designated for replacement, enhancement and betterment of the current well, pipelines and infrastructure.

S-B RESERVE DESCRIPTION

None
None
None

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Chris Mills	12/31/24	<input checked="" type="checkbox"/> No
Eric Dudzinski	12/31/24	
David Norton	12/31/24	
Doug Brown	12/31/26	
Jared Brown	12/31/26	

W.S.16-12-303(c) requires special districts with office hours less than 20 per week to maintain copies of records at the county clerks office. Record format specified by county clerk.

Where are the minutes of your board meeting available for public review?
 Weston County Clerk's Office and Newcastle Equipment

How and where are the notices of meeting posted for the public?
 Social Media and Monthly Statements

Where are the public meetings held?
 Newcastle Equipment

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$46,013	\$88,478	\$89,000	\$89,000
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$602,573	\$595,348	\$604,680	\$606,729
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$515,680	\$517,729

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$82,917	\$73,821	\$88,400	\$88,400
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	\$433	\$2,304	\$600	\$600
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$83,350	\$76,125	\$89,000	\$89,000

FY 7/1/23-6/30/24 West End Water District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$1,780	\$0	\$600	\$600
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$16,816	\$20,963	\$23,295	\$23,295
S-18	Operations	\$21,120	\$62,554	\$60,265	\$60,265
S-19	Indirect Costs	\$6,297	\$4,961	\$4,840	\$4,840
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$46,013	\$88,478	\$89,000	\$89,000

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$519,223	\$519,223	\$515,680	\$517,729

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$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

Jared Brown, Treasurer and Chris Mills, Chairman
 Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 5/10/2023

DISTRICT ADDRESS: P. O. Box 892
 Newcastle, WY 82701

PREPARED BY: Sue Kettley

DISTRICT PHONE: 307-746-4520

Final Budget

West End Water District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024 _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001				
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) _____	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$800	\$1,000	\$800	\$800
R-3.2 Sales of Goods or Services	4300	\$77,462	\$72,821	\$87,600	\$87,600
R-3.3 Other Assessments	4503	\$4,655			
R-3.4 Total Operating Revenues		\$82,917	\$73,821	\$88,400	\$88,400
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$433	\$2,304	\$600	\$600
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$433	\$2,304	\$600	\$600
R-5.5 Total Forecasted Revenue		\$83,350	\$76,125	\$89,000	\$89,000
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify): _____					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

West End Water District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211	\$1,780			
E-1.4 Other (Specify)					
E-1.5 Software	6200		\$0	\$600	\$600
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$1,780	\$0	\$600	\$600

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004	\$9,135	\$10,710	\$10,800	\$10,800
E-2.4 Other (Specify)					
E-2.5 _____	7005				
E-2.6 _____	7005				
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 Memberships	7013	\$475	\$525	\$475	\$475
E-3.5 _____	7013				
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$678	\$876	\$3,000	\$3,000
E-4.2 Accounting/Auditing	7022	\$361	\$120	\$320	\$320
E-4.3 Other (Specify)					
E-4.4 _____	7023				
E-4.5 _____	7023				
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,557	\$1,847	\$1,800	\$1,800
E-5.2 Office equipment, rent & repair	7032	\$4,610	\$6,900	\$6,900	\$6,900
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Reconciliation Discrepancies	7035		-\$15		
E-5.7 _____	7035				
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$16,816	\$20,963	\$23,295	\$23,295

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West End Water District

FYE 6/30/2024

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	7202			
E-7.2	Service Contracts	7203			
E-7.3	Other (Specify)				
E-7.4	Black Hills Plumbing	7204	\$1,308	\$1,200	\$1,200
E-7.5	One Call Locates & Water Analysis	7204	\$5,721	\$5,469	\$3,900
E-7.6					
E-8	Travel				
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3		7212			
E-8.4		7212			
E-8.5					
E-9	Operating supplies (List)				
E-9.1	Miscellaneous	7220	\$1,103	\$1,325	\$1,080
E-9.2	Propane	7220	\$0	\$0	\$1,000
E-9.3	Meters/Readers	7220	\$5,268	\$5,129	\$5,400
E-9.4		7220			
E-9.5					
E-10	Program Services (List)				
E-10.1	Maintenance & Upgrading	7230	\$671	\$38,515	\$30,000
E-10.2	Tap Expense	7230	\$310	\$5,062	\$10,200
E-10.3	Water Line Repair	7230	\$6,506	\$4,089	\$5,885
E-10.4		7230			
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Acre Feet Water Fee	7400	\$797	\$895	\$800
E-11.2	State Lease	7400	\$744	\$762	\$800
E-11.3		7400			
E-11.4		7400			
E-11.5					
E-12	Other operations (Specify)				
E-12.1		7450			
E-12.2		7450			
E-12.3		7450			
E-12.4		7450			
E-12.5					
E-13	TOTAL OPERATIONS		\$21,120	\$62,554	\$60,265

Final Budget

West End Water District

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$3,767	\$4,056	\$3,775	\$3,775
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 _____	7505				
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$2,403	\$813	\$900	\$900
E-15.2 Workers Compensation	7512	\$99	\$92	\$120	\$120
E-15.3 Unemployment Taxes	7513	\$28	\$0	\$45	\$45
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
E-17 TOTAL INDIRECT COSTS		\$6,297	\$4,961	\$4,840	\$4,840

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

West End Water District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

GENERAL FUNDS

C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	End of Year	Beginning	Beginning	Final Approval
			2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	
C-1.1	General Fund Checking	1010	\$394,283	\$394,283	\$83,680	\$52,933
C-1.2	Savings and Investments	1040		\$0		
C-1.3	General Fund CD Balance	1050	\$124,940	\$124,940	\$432,000	\$464,796
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$0	\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand		\$519,223	\$519,223	\$515,680	\$517,729

C-2 General Fund Reductions:		2010	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
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		\$519,223	\$519,223	\$515,680	\$517,729

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

C-3		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
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	Balance to be retained	\$0	\$0	\$0	\$0

	1090
RESERVES	

C-4		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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				
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	Balance to be retained	\$0	\$0	\$0	\$0

	1060
BOND FUNDS	

C-5		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i>				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0