

Final Budget

West End Water District	
Budget Hearing Information	
P. O. Box 892	Location: Newcastle Equipment
Newcastle, WY 82701	Date: 7/10/2024
307-941-2777	Time: 6:00 p.m.
Weston County	Budget Prepared by: Sue Kettley

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

A tentative budget was reviewed on May 8, 2024, at the regularly scheduled meeting of West End Water District Board of Directors. 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 10, 2024, meeting. After the public meeting, the Board will adopt a budget by resolution. Revenues include the anticipated \$60 per month fee from approximately 100 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 staggered so that at least \$40,000 is available monthly if needed to supplement the Checking Account. These CD's and the interest bearing checking account balance over and above budget expenditures are designated for replacement, enhancement and betterment of the current well, pipelines and infrastructure. Capital Outlay has been proposed at \$100,000. This is very preliminary and only in discussion stage: WEWD have had discussion regarding purchasing a lot within the District on which a permanent facility for monthly meeting purposes, storage, operations and maintenance could be erected. Therefore, an amended budget would not have to be considered if the Board should take any action in FY24 to continue/proceed in this Capital Outlay.

S-B RESERVE DESCRIPTION

None

S-C

Names of Board Members	Date of End of Term
Chris Mills	12/31/24
Eric Dudzinski	12/31/24
Dave Norton	12/31/24
Doug Brown	12/31/26
Jared Brown	12/31/26

Does the district have regular office hours exceeding 20 hours per week? **No**

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 Office

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	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$88,478	\$51,121	\$219,070	\$219,070
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	\$599,034	\$617,760	\$658,400	\$668,226
S-5 Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0
Projected Surplus:			\$439,330	\$449,156

REVENUE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-7 Operating Revenues	\$73,821	\$93,005	\$100,800	\$100,800
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	\$4,456	\$3,998	\$2,000	\$2,000
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$78,277	\$97,003	\$102,800	\$102,800

West End Water District
FY 7/1/24-6/30/25

EXPENDITURE SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-15 Capital Outlay	\$0	\$0	\$100,000	\$100,000
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$20,963	\$24,317	\$43,500	\$43,500
S-18 Operations	\$62,554	\$21,150	\$68,400	\$68,400
S-19 Indirect Costs	\$4,961	\$5,654	\$7,170	\$7,170
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$88,478	\$51,121	\$219,070	\$219,070

DEBT SUMMARY	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
S-22 TOTAL GENERAL FUNDS	\$520,757	\$520,757	\$555,600	\$565,426

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

Chris A. Mills, Chairman
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/10/2024

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

PREPARED BY: Sue Kettley

DISTRICT PHONE: 307-941-2777

Final Budget

West End Water District

FYE 6/30/2025

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 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	2022-2023 Actual	2023-2024 Estimated	2024-2025 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	\$1,000	\$1,100	\$1,200	\$1,200
R-3.2 Sales of Goods or Services	4300	\$72,821	\$82,589	\$87,600	\$87,600
R-3.3 Other Assessments	4503		\$9,316	\$12,000	\$12,000
R-3.4 Total Operating Revenues		\$73,821	\$93,005	\$100,800	\$100,800
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	\$4,456	\$372	\$2,000	\$2,000
R-5.2 Other: Specify <u>CD Interest</u>	4500		\$3,626		
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$4,456	\$3,998	\$2,000	\$2,000
R-5.5 Total Forecasted Revenue		\$78,277	\$97,003	\$102,800	\$102,800
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 6/30/2025

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201			\$100,000	\$100,000
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 _____	6200				
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$0	\$100,000	\$100,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004	\$10,710	\$11,533	\$15,000	\$15,000
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 Membership	7013	\$475	\$475	\$1,000	\$1,000
E-3.5 _____	7013	\$50			
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$876	\$2,388	\$3,000	\$3,000
E-4.2 Accounting/Auditing	7022	\$120	\$130	\$200	\$200
E-4.3 Other (Specify)					
E-4.4 Engineering Services	7023			\$15,000	\$15,000
E-4.5 _____	7023				
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,847	\$2,488	\$1,800	\$1,800
E-5.2 Office equipment, rent & repair	7032	\$6,900	\$7,068	\$7,500	\$7,500
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Reconciliation Discrepancies	7035	-\$15	\$135		
E-5.7 Advertising	7035		\$100		
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$20,963	\$24,317	\$43,500	\$43,500

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FYE 6/30/2025

OPERATIONS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 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	Water Operator-BHP	7204	\$1,308	\$1,350	\$5,400
E-7.5	Locates & Water Analysis	7204	\$5,469	\$5,368	\$5,000
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	\$1,325		\$2,000
E-9.2	Propane	7220		\$835	\$1,000
E-9.3	Tap Pits, Meters, Readers	7220	\$5,129	\$1,075	\$5,000
E-9.4		7220			
E-9.5					
E-10	Program Services (List)				
E-10.1	Maintenance and Upgrading	7230	\$38,515	\$5,038	\$30,000
E-10.2	Tap Expense	7230	\$5,062	\$4,420	\$12,000
E-10.3	Water Line Repair	7230	\$4,089	\$660	\$6,000
E-10.4	Maintenance Schedule & Expense	7230		\$681	
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Acre Feet Water Fee	7400	\$895	\$943	\$1,000
E-11.2	State Lease	7400	\$762	\$780	\$1,000
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		\$62,554	\$21,150	\$68,400

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INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$4,056	\$4,556	\$6,000	\$6,000
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	\$813	\$1,025	\$1,000	\$1,000
E-15.2 Workers Compensation	7512	\$92	\$73	\$120	\$120
E-15.3 Unemployment Taxes	7513			\$50	\$50
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		\$4,961	\$5,654	\$7,170	\$7,170

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 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

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FYE 6/30/2025

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning		
C-1	Balances at Beginning of Fiscal Year	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Final Approval	
C-1.1	General Fund Checking	1010	\$55,961	\$55,961	\$95,600	\$97,004
C-1.2	Savings and Investments	1040		\$0		
C-1.3	General Fund CD Balance	1050	\$464,796	\$464,796	\$460,000	\$468,422
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		\$520,757	\$520,757	\$555,600	\$565,426

C-2	General Fund Reductions:	2010			
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	Total Deductions (a+b)		\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available		\$520,757	\$520,757	\$555,600

DOA Chart of Accounts	1070
SINKING & DEBT SERVICE FUNDS	

C-3		2022-2023 Actual	2023-2024 Estimated	2024-2025 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

RESERVES	1090
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C-4		2022-2023 Actual	2023-2024 Estimated	2024-2025 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

BOND FUNDS	1060
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C-5		2022-2023 Actual	2023-2024 Estimated	2024-2025 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