

# Final Budget

West End Water District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	<b>Tax Levy (From the County Treasurer)</b>	4001			
R-1.2	Other County Support (see note on the right)	4005			

## FORECASTED REVENUE

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
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	<b>Total Government Support</b>		\$0	\$0	\$0
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	4300	\$1,100	\$1,220	\$1,200
R-3.2	Sales of Goods or Services	4300	\$82,589	\$4,500	\$12,000
R-3.3	Other Assessments	4503	\$9,316	\$84,700	\$84,700
R-3.4	<b>Total Operating Revenues</b>		\$93,005	\$90,420	\$97,900
R-4	<b>Grants</b>				
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	<b>Total Grants</b>		\$0	\$0	\$0
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	4501	\$372	\$400	\$400
R-5.2	Other: Specify <u>CD Interest</u>	4500	\$3,626	\$15,000	\$15,000
R-5.3	Other: Additional _____				
R-5.4	<b>Total Miscellaneous</b>		\$3,998	\$15,400	\$15,400
R-5.5	<b>Total Forecasted Revenue</b>		\$97,003	\$105,820	\$113,300
R-6	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0

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FYE 6/30/2026

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## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>E-1 Capital Outlay</b>					
E-1.1 Real Property	6201				\$200,000
E-1.2 Vehicles	6210			\$200,000	
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 <b>TOTAL CAPITAL OUTLAY</b>		\$0	\$0	\$200,000	\$200,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>E-2 Personnel Services</b>					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004	\$11,533	\$12,481	\$15,000	\$15,000
E-2.4 Other (Specify)					
E-2.5	7005				
E-2.6	7005				
E-2.7					
<b>E-3 Board Expenses</b>					
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				
E-3.6					
<b>E-4 Contractual Services</b>					
E-4.1 Legal	7021	\$2,388	\$1,053	\$3,000	\$3,000
E-4.2 Accounting/Auditing	7022	\$130	\$130	\$200	\$200
E-4.3 Other (Specify)					
E-4.4 One Call Locates	7023				\$500
E-4.5 Water Analysis	7023				\$5,000
E-4.6					
<b>E-5 Other Administrative Expenses</b>					
E-5.1 Office Supplies	7031	\$2,488	\$2,631	\$4,000	\$4,000
E-5.2 Office equipment, rent & repair	7032	\$7,068	\$7,158	\$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	\$135	-\$120		
E-5.7 Advertising	7035	\$100	\$238		
E-5.8					
<b>E-6 TOTAL ADMINISTRATION</b>		\$24,317	\$24,046	\$30,700	\$36,200

# Final Budget

West End Water District

FYE 6/30/2026

## OPERATIONS BUDGET

### E-7 Personnel Services

E-7.1	Wages--Operations
E-7.2	Service Contracts
E-7.3	Other (Specify)
E-7.4	Water Operator-BHPH
E-7.5	Locates & Water Analysis
E-7.6	

### E-8 Travel

E-8.1	Mileage
E-8.2	Other (Specify)
E-8.3	
E-8.4	
E-8.5	

### E-9 Operating supplies (List)

E-9.1	Miscellaneous
E-9.2	Propane
E-9.3	Tap Pits, Meters, Readers
E-9.4	
E-9.5	

### E-10 Program Services (List)

E-10.1	Maintenance and Upgrading
E-10.2	Tap Expense
E-10.3	Water Line Repair
E-10.4	Operator Expense
E-10.5	

### E-11 Contractual Arrangements (List)

E-11.1	Acre Feet Use
E-11.2	State Lease
E-11.3	Contractual Arrangements Other
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

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7202				
7203				
7204	\$1,350	\$5,185	\$6,000	
7204	\$5,368	\$3,294	\$5,000	
7211				
7212				
7212				
7220			\$2,000	\$2,000
7220	\$835			
7220	\$1,075	\$1,472	\$5,000	\$5,000
7220				
7230	\$5,038	\$1,931	\$20,000	\$26,000
7230	\$4,420	\$2,542	\$5,000	\$5,000
7230	\$660	\$59	\$5,000	\$5,000
7230	\$681	\$230	\$6,000	\$5,500
7400	\$943	\$1,060	\$1,000	\$1,000
7400	\$780	\$798	\$1,000	\$1,000
7400		\$53		
7400				
7450				
7450				
7450				
7450				
	\$21,150	\$16,624	\$56,000	\$50,500

# Final Budget

West End Water District

FYE 6/30/2026

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>E-14 Insurance</b>					
E-14.1 Liability	7502	\$4,556	\$2,396	\$4,000	\$4,000
E-14.2 Buildings and vehicles	7503			\$2,000	\$2,000
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5	7505				
E-14.6	7505				
E-14.7					
<b>E-15 Indirect payroll costs:</b>					
E-15.1 FICA (Social Security) taxes	7511	\$1,025	\$955	\$1,000	\$1,000
E-15.2 Workers Compensation	7512	\$73	\$110	\$100	\$100
E-15.3 Unemployment Taxes	7513		\$4	\$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					
<b>E-17 TOTAL INDIRECT COSTS</b>		\$5,654	\$3,465	\$7,150	\$7,150

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Final Budget

West End Water District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

**GENERAL FUNDS**

		End of Year	Beginning	Beginning	
		2023-2024	2024-2025	2025-2026	Final Approval
DOA Chart of Accounts		Actual	Estimated	Proposed	
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	1010 \$55,961	\$55,961	\$105,000	\$143,974
C-1.2	Savings and Investments	1040	\$0		
C-1.3	General Fund CD Balance	1050 \$464,796	\$464,796	\$486,300	\$488,744
C-1.4	All Other Funds	1020	\$0		
C-1.5	Reserves (From Below)		\$0	\$0	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		\$520,757	\$591,300	\$632,718
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>		\$0	\$0	\$0
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		\$520,757	\$591,300	\$632,718

**DOA Chart of Accounts****SINKING & DEBT SERVICE FUNDS**

1070

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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 and project to be spent				
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	\$0	\$0	\$0	\$0

**RESERVES**

1090

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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				
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	\$0	\$0	\$0	\$0

**BOND FUNDS**

1060

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
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	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0

**Final Budget**

West End Water District	
Budget Hearing Information	
P.O. Box 892	<b>Location:</b> Newcastle Equipment
Newcastle WY 82701	<b>Date:</b> 7/9/2025
307-746-4520	<b>Time:</b> 7:00 p.m.
Weston County	<b>Budget Prepared by:</b> Sue Kettley

S-A	<b>BUDGET MESSAGE</b>	W.S. 16-12-403 ( c )
<p>A tentative budget was reviewed on May 14, 2025, 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 9, 2025, 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 is held in Certificates of Deposit with renewal dates staggered so that as 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 \$200,000. WEWD has made an Offer to Purchase 1 acre of ground within the District to establish a permanent address for the District for monthly meeting purposes, storage, operations and maintenance. The \$200,000 includes the purchase of the 1 acre and the construction of a building.</p>		
S-B	<b>RESERVE DESCRIPTION</b>	
Not Applicable		

S-C																																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">Names of Board Members</th> <th style="text-align: center;">Date of End of Term</th> </tr> <tr><td>Chris Mills</td><td>12/31/28</td></tr> <tr><td>Eric Dudzinski</td><td>12/31/28</td></tr> <tr><td>Dave Norton</td><td>12/31/28</td></tr> <tr><td>Doug Brown</td><td>12/31/26</td></tr> <tr><td>Jared Brown</td><td>12/31/26</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	Names of Board Members	Date of End of Term	Chris Mills	12/31/28	Eric Dudzinski	12/31/28	Dave Norton	12/31/28	Doug Brown	12/31/26	Jared Brown	12/31/26													<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="text-align: center; padding: 5px;"><b>No</b></td> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	<b>No</b>							<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">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.</td> </tr> </table>	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.
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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		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$51,121	\$44,135	\$293,850	\$293,850
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	\$617,760	\$626,577	\$704,600	\$746,018
S-5	Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$410,750	\$452,168
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	Operating Revenues	\$93,005	\$90,420	\$97,900	\$97,900
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	\$3,998	\$15,400	\$15,400	\$15,400
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$97,003	\$105,820	\$113,300	\$113,300
FY 7/1/25-6/30/26 <span style="float: right;">West End Water District</span>					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$200,000	\$200,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$24,317	\$24,046	\$30,700	\$36,200
S-18	Operations	\$21,150	\$16,624	\$56,000	\$50,500
S-19	Indirect Costs	\$5,654	\$3,465	\$7,150	\$7,150
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$51,121	\$44,135	\$293,850	\$293,850
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$520,757	\$520,757	\$591,300	\$632,718
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  
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/9/2025

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

PREPARED BY: Sue Kettley

DISTRICT PHONE: 307-746-4520

