FY 7/1/26-6/30/27

# Proposed Budget

## West End Water District

| | | | |
|---|---|---|---|
| | | Budget Hearing Information | |
| P. O. Box 892 | | **Location:** | Newcastle Equipment |
| Newcastle, WY 82701 | | **Date:** | 7/8/2026 |
| 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 on May 13, 2026, at the regularly scheduled meeting of the West End Water District Board of Directors. This budget has been entered into the meeting minutes and will be published in the NewsLetter Journal at least one week before the proposed July 8 2026, 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 $20,000 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 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 $200,000. WEWD now holds a deed to the property at 5 Ponca, Newcastle, WY and will establish a permanent address for the District in the form of a building in which to conduct monthly meetings and storage for components for operations and maintenance along with a parttime employee to relate with consumers.

S-B **RESERVE DESCRIPTION**

No Reserve

S-C

| Names of Board Members | Date of End of Term | Phone no. | Email: |
|---|---|---|---|
| Chris Mills | 12/31/28 | 307-746-4520 | westendwaterdistrict@yahoo.com |
| Eric Dudzinski | 12/31/28 | 307-746-5930 | same |
| Dave Norton | 12/31/28 | 928-691-1425 | same |
| Doug Brown | 12/31/26 | 307-746-8085 | same |
| Jared Brown | 12/31/26 | 307-629-0887 | same |

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

How and where are the notices of meeting posted for the public?

All meetings are the 2nd Wednesday of the month 6 pm as per notices sent out to consumers

Where are the public meetings held?

Newcastle Equipment until a building is established this year.

# PROPOSED BUDGET SUMMARY

| | OVERVIEW | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| S-1 | **Total Budgeted Expenditures** | $50,283 | $121,156 | $211,184 | $211,184 |
| 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** | $754,673 | $735,116 | $723,901 | $723,901 |
| S-5 | *Amount requested from County Commissioners* | $0 | $0 | $0 | $0 |
| S-6 | **Additional Funding Needed :** | | | **$0** | **$0** |
| | **Projected Surplus:** | | | **$512,717** | **$512,717** |

| | REVENUE SUMMARY | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| S-7 | **Operating Revenues** | $97,101 | $90,600 | $100,700 | $100,700 |
| 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** | $22,664 | $9,608 | $10,484 | $10,484 |
| S-13 | **Other Forecasted Revenue** | $0 | $0 | $0 | $0 |
| S-14 | **Total Revenue** | $119,765 | $100,208 | $111,184 | $111,184 |

FY 7/1/26-6/30/27 — West End Water District

| | EXPENDITURE SUMMARY | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| S-15 | **Capital Outlay** | $6,028 | $40,345 | $122,000 | $122,000 |
| S-16 | **Interest and Fees On Debt** | $0 | $0 | $0 | $0 |
| S-17 | **Administration** | $26,076 | $23,678 | $30,730 | $30,730 |
| S-18 | **Operations** | $14,714 | $53,965 | $53,600 | $53,600 |
| S-19 | **Indirect Costs** | $3,465 | $3,168 | $4,854 | $4,854 |
| S-20R | **Expenditures paid by Reserves** | $0 | $0 | $0 | $0 |
| S-20 | **Total Expenditures** | $50,283 | $121,156 | $211,184 | $211,184 |

| | DEBT SUMMARY | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| S-21 | **Principal Paid on Debt** | $0 | $0 | $0 | $0 |

| | CASH AND INVESTMENTS | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| S-22 | **TOTAL GENERAL FUNDS** | $634,908 | $634,908 | $612,717 | $612,717 |
| | **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 5/13/2026

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

**PREPARED BY:** Sue Kettley

**DISTRICT PHONE:** 307-746-4520

*Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.*

4/16/26 *Form approved by Wyoming Department of Audit, Public Funds Division*

# Proposed Budget

West End Water District　　　　　　　　　　FYE 6/30/2027
**NAME OF DISTRICT/BOARD**

## PROPERTY TAXES AND ASSESSMENTS

| | | DOA Chart of Accounts | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending 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 | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending 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 | $4,500 | | $10,000 | $10,000 |
| R-3.2 | Sales of Goods or Services | 4300 | $89,001 | $89,500 | $89,500 | $89,500 |
| R-3.3 | Other Assessments | 4503 | $3,600 | $1,100 | $1,200 | $1,200 |
| R-3.4 | **Total Operating Revenues** | | $97,101 | $90,600 | $100,700 | $100,700 |
| 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 | $22,484 | $9,608 | $10,484 | $10,484 |
| R-5.2 | Other: Specify　Void Prior Year Expense | 4500 | $180 | | | |
| R-5.3 | Other: Additional | | | | | |
| R-5.4 | **Total Miscellaneous** | | $22,664 | $9,608 | $10,484 | $10,484 |
| R-5.5 | **Total Forecasted Revenue** | | $119,765 | $100,208 | $111,184 | $111,184 |
| 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 |

# Proposed Budget

West End Water District

**NAME OF DISTRICT/BOARD**

**FYE** 6/30/2027

## CAPITAL OUTLAY BUDGET

| | | DOA Chart of Accounts | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|---|
| E-1 | **Capital Outlay** | | | | | |
| E-1.1 | Real Property | 6201 | | $40,345 | $120,000 | $120,000 |
| E-1.2 | Vehicles | 6210 | | | | |
| E-1.3 | Office Equipment | 6211 | | | $2,000 | $2,000 |
| E-1.4 | Other (Specify) | | | | | |
| E-1.5 | Transfers to CD's | 6200 | $6,028 | | | |
| E-1.6 | | 6200 | | | | |
| E-1.7 | | | | | | |
| E-1.8 | **TOTAL CAPITAL OUTLAY** | | $6,028 | $40,345 | $122,000 | $122,000 |

## ADMINISTRATION BUDGET

| | | DOA Chart of Accounts | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|---|
| E-2 | **Personnel Services** | | | | | |
| E-2.1 | Administrator | 7002 | | | | |
| E-2.2 | Secretary | 7003 | | | | |
| E-2.3 | Clerical | 7004 | $12,481 | $11,600 | $16,000 | $16,000 |
| E-2.4 | Other (Specify) | | | | | |
| E-2.5 | Memberships | 7005 | $475 | | $100 | $100 |
| 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 | Utilities | 7013 | | | $4,800 | $4,800 |
| E-3.5 | | 7013 | | | | |
| E-3.6 | | | | | | |
| E-4 | **Contractual Services** | | | | | |
| E-4.1 | Legal | 7021 | $1,053 | $2,000 | $2,000 | $2,000 |
| E-4.2 | Accounting/Auditing | 7022 | $130 | $130 | $300 | $300 |
| E-4.3 | Other (Specify) | | | | | |
| E-4.4 | Acre Feet | 7023 | $1,060 | $924 | $1,060 | $1,060 |
| E-4.5 | State Lease | 7023 | $798 | $824 | $1,000 | $1,000 |
| E-4.6 | see additional details | | $53 | | | |
| E-5 | **Other Administrative Expenses** | | | | | |
| E-5.1 | Office Supplies | 7031 | $2,631 | $900 | $1,500 | $1,500 |
| E-5.2 | Office equipment, rent & repair | 7032 | $7,158 | $6,900 | $3,570 | $3,570 |
| E-5.3 | Education | 7033 | | | | |
| E-5.4 | Registrations | 7034 | | | | |
| E-5.5 | Other (Specify) | | | | | |
| E-5.6 | Advertising | 7035 | $238 | $400 | $400 | $400 |
| E-5.7 | | 7035 | | | | |
| E-5.8 | | | | | | |
| E-6 | **TOTAL ADMINISTRATION** | | $26,076 | $23,678 | $30,730 | $30,730 |

# Proposed Budget

West End Water District | **FYE** 6/30/2027

**OPERATIONS BUDGET**

| | | DOA Chart of Accounts | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending 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 | | 7204 | | | | |
| E-7.5 | | 7204 | | | | |
| 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 | New Tap Pits, Meters, etc | 7220 | $1,472 | $4,000 | $6,000 | $6,000 |
| E-9.2 | Maintenance, Upgrading, Schedule | 7220 | $2,161 | $35,065 | $35,000 | $35,000 |
| E-9.3 | Tap Expense | 7220 | $2,542 | $5,000 | $2,500 | $2,500 |
| E-9.4 | Water Line Repair | 7220 | $59 | | $2,500 | $2,500 |
| E-9.5 | | | | | | |
| **E-10** | **Program Services (List)** | | | | | |
| E-10.1 | Operator Expense | 7230 | $5,185 | $4,950 | $5,400 | $5,400 |
| E-10.2 | One Call Locates | 7230 | $526 | $150 | $200 | $200 |
| E-10.3 | Water Analysis & EPA/DEQ | 7230 | $2,769 | $1,800 | $2,000 | $2,000 |
| E-10.4 | | 7230 | | | | |
| E-10.5 | | | | | | |
| **E-11** | **Contractual Arrangements (List)** | | | | | |
| E-11.1 | | 7400 | | | | |
| E-11.2 | | 7400 | | | | |
| E-11.3 | | 7400 | | | | |
| E-11.4 | | 7400 | | | | |
| E-11.5 | | | | | | |
| **E-12** | **Other operations (Specify)** | | | | | |
| E-12.1 | Metes and Bounds Engineering | 7450 | | $3,000 | $0 | |
| E-12.2 | | 7450 | | | | |
| E-12.3 | | 7450 | | | | |
| E-12.4 | | 7450 | | | | |
| E-12.5 | | | | | | |
| **E-13** | **TOTAL OPERATIONS** | | $14,714 | $53,965 | $53,600 | $53,600 |

# Proposed Budget

West End Water District | FYE 6/30/2027

## INDIRECT COSTS BUDGET

| | | DOA Chart of Accounts | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|---|
| E-14 | **Insurance** | | | | | |
| E-14.1 | Liability | 7502 | $2,396 | $2,168 | $2,500 | $2,500 |
| E-14.2 | Buildings and vehicles | 7503 | | | $1,000 | $1,000 |
| 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 | $955 | $890 | $1,224 | $1,224 |
| E-15.2 | Workers Compensation | 7512 | $110 | $100 | $120 | $120 |
| E-15.3 | Unemployment Taxes | 7513 | $4 | $10 | $10 | $10 |
| 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** | | $3,465 | $3,168 | $4,854 | $4,854 |

## DEBT SERVICE BUDGET

| | | DOA Chart of Accounts | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending 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 |

# Proposed Budget

West End Water District
**NAME OF DISTRICT/BOARD**

**FYE** 6/30/2027

## GENERAL FUNDS

| | | DOA Chart of Accounts | *End of Year* 2024-2025 Actual | *Beginning* 2025-2026 Estimated | *Beginning* 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|---|
| C-1 | **Balances at Beginning of Fiscal Year** | | | | | |
| C-1.1 | General Fund Checking | 1010 | $139,272 | $139,272 | $106,340 | $106,340 |
| C-1.2 | Savings and Investments | 1040 | | $0 | | |
| C-1.3 | General Fund CD Balance | 1050 | $495,636 | $495,636 | $506,377 | $506,377 |
| 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** | | $634,908 | $634,908 | $612,717 | $612,717 |
| C-2 | **General Fund Reductions:** | | | | | |
| C-2.1 | a. Unpaid bills at FYE | 2010 | | | | |
| 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** | | $634,908 | $634,908 | $612,717 | $612,717 |

## SINKING & DEBT SERVICE FUNDS

DOA Chart of Accounts: 1070

| C-3 | | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| 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

DOA Chart of Accounts: 1090

| C-4 | | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| 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

DOA Chart of Accounts: 1060

| C-5 | | 2024-2025 Actual | 2025-2026 Estimated | 2026-2027 Proposed | Pending Approval |
|---|---|---|---|---|---|
| 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 |