

Final Budget

Willowbrook Water & Sewer District	
Budget Hearing Information	
PO Box 7251 Jackson, WY 83002 307-733-1684	Location: 250 Veronica Lane Date: 7/20/2023 Time: 10am
Teton County	Budget Prepared by: Leah Duke

S-A **BUDGET MESSAGE** W.S. 16-12-403 (c)
Estimated expenditures and revenue for 23/24 fiscal year.

S-B **RESERVE DESCRIPTION**
No reserves are budgeted for FY.

Where are the minutes of your board meeting available for public review?

250 Veronica Lane

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

public notices of JH News & Guide

Where are the public meetings held?

250 Veronica Lane

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$42,095	\$47,830	\$51,834	\$52,439
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	\$137,159	\$113,972	\$117,544	\$117,606
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed : Projected Surplus:			\$65,710	\$65,167
REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$76,708	\$53,428	\$55,539	\$55,601
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	\$7	\$100	\$5	\$5
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$76,715	\$53,528	\$55,544	\$55,606
FY 7/1/23-6/30/24					
EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$1,340	\$2,595	\$2,595	\$3,150
S-18	Operations	\$38,648	\$43,128	\$46,739	\$46,789
S-19	Indirect Costs	\$2,107	\$2,107	\$2,500	\$2,500
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$42,095	\$47,830	\$51,834	\$52,439
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	\$60,444	\$60,444	\$62,000	\$62,000
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)					
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)					
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

Date adopted by Special District 7/20/2023

Budget Officer / District Official (if not same as "Submitted by")

DISTRICT ADDRESS: PO Box 7251
Jackson, WY 83002

PREPARED BY: Leah Duke

DISTRICT PHONE: 307-733-1684

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

5/4/22 *Form approved by Wyoming Department of Audit, Public Funds Division*

Final Budget

Willowbrook Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

PROPERTY TAXES AND ASSESSMENTS

R-1 **Property Taxes and Assessments Received**
 R-1.1 **Tax Levy (From the County Treasurer)**
 R-1.2 Other County Support (see note on the right)

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4001				
4005				

FORECASTED REVENUE

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**
 R-3 **Operating Revenues**
 R-3.1 Customer Charges
 R-3.2 Sales of Goods or Services
 R-3.3 Other Assessments
 R-3.4 **Total Operating Revenues**
 R-4 **Grants**
 R-4.1 Direct Federal Grants
 R-4.2 Federal Grants thru State Agencies
 R-4.3 Grants from State Agencies
 R-4.4 **Total Grants**
 R-5 **Miscellaneous Revenue**
 R-5.1 Interest
 R-5.2 Other: Specify _____
 R-5.3 Other: Additional _____
 R-5.4 **Total Miscellaneous**
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$48,708	\$53,428	\$55,539	\$55,601
4300				
4503	\$28,000			
	\$76,708	\$53,428	\$55,539	\$55,601
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$7	\$100	\$5	\$5
4500				
	\$7	\$100	\$5	\$5
	\$76,715	\$53,528	\$55,544	\$55,606

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)**

4004				
4500				
4500				
	\$0	\$0	\$0	\$0

Final Budget

Willowbrook Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

CAPITAL OUTLAY BUDGET

E-1 Capital Outlay
 E-1.1 Real Property
 E-1.2 Vehicles
 E-1.3 Office Equipment
 E-1.4 Other (Specify)
 E-1.5 _____
 E-1.6 _____
 E-1.7 _____
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
6201				
6210				
6211				
6200				
6200				
	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

E-2 Personnel Services
 E-2.1 Administrator
 E-2.2 Secretary
 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
 E-3.3 Other (Specify)
 E-3.4 _____
 E-3.5 _____
 E-3.6 _____
E-4 Contractual Services
 E-4.1 Legal
 E-4.2 Accounting/Auditing
 E-4.3 Other (Specify)
 E-4.4 _____
 E-4.5 _____
 E-4.6 _____
E-5 Other Administrative Expenses
 E-5.1 Office Supplies
 E-5.2 Office equipment, rent & repair
 E-5.3 Education
 E-5.4 Registrations
 E-5.5 Other (Specify)
 E-5.6 advertising
 E-5.7 bank charges
 E-5.8 _____
E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7002				
7003				
7004				
7005				
7005				
	\$0	\$0	\$0	\$0
7011				
7012				
7013				
7013				
	\$0	\$0	\$0	\$0
7021	\$1,260	\$2,520	\$2,520	
7022				\$3,000
7023				
7023				
	\$0	\$0	\$0	\$0
7031	\$5			
7032				
7033				
7034				
7035	\$60	\$75	\$75	\$150
7035	\$15			
	\$0	\$0	\$0	\$0
	\$1,340	\$2,595	\$2,595	\$3,150

Final Budget

Willowbrook Water & Sewer District

FYE 6/30/2024

OPERATIONS BUDGET

E-7 Personnel Services

- E-7.1 Wages--Operations
- 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
- E-8.2 Other (Specify)

E-8.3 _____
 E-8.4 _____
 E-8.5 _____

E-9 Operating supplies (List)

- E-9.1 Lower Valley Electric
- E-9.2 Repairs & maintenance

E-9.3 _____
 E-9.4 _____
 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 APWSD-payments to join facilities

E-11.2 _____
 E-11.3 _____
 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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220	\$270	\$400	\$400	\$400
7220		\$500	\$2,000	\$2,000
7220				
7220				
7230				
7230				
7230				
7230				
7400	\$38,378	\$42,228	\$44,339	\$44,389
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$38,648	\$43,128	\$46,739	\$46,789

Final Budget

Willowbrook Water & Sewer District

FYE 6/30/2024

INDIRECT COSTS BUDGET

E-14 Insurance

- E-14.1 Liability
- E-14.2 Buildings and vehicles
- 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
- E-15.2 Workers Compensation
- E-15.3 Unemployment Taxes
- E-15.4 Retirement
- E-15.5 Health Insurance
- E-15.6 Other (Specify)

E-15.7 _____

E-15.8 _____

E-15.9 _____

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7502	\$2,107	\$2,107	\$2,500	\$2,500
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				
E-17 TOTAL INDIRECT COSTS	\$2,107	\$2,107	\$2,500	\$2,500

DEBT SERVICE BUDGET

D-1 Debt Service

- D-1.1 Principal
- D-1.2 Interest
- D-1.3 Fees

D-2 TOTAL DEBT SERVICE

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final Budget

Willowbrook Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

GENERAL FUNDS							
C-1	Balances at Beginning of Fiscal Year C-1.1 General Fund Checking C-1.2 Savings and Investments C-1.3 General Fund CD Balance C-1.4 All Other Funds C-1.5 Reserves (From Below) C-1.6 Total Estimated Cash and Investments on Hand	<i>DOA Chart of Accounts</i>	End of Year 2021-2022 Actual	Beginning 2022-2023 Estimated	Beginning 2023-2024 Proposed	Final Approval	
		1010	\$60,444	\$60,444	\$62,000	\$62,000	
		1040		\$0			
		1050		\$0			
		1020		\$0			
			\$0	\$0	\$0	\$0	
			\$60,444	\$60,444	\$62,000	\$62,000	
C-2 General Fund Reductions:							
C-2.1 a. Unpaid bills at FYE		2010					
C-2.2 b. Reserves			\$0	\$0	\$0	\$0	
Total Deductions (a+b)			\$0	\$0	\$0	\$0	
C-2.4 Estimated Non-Restricted Funds Available			\$60,444	\$60,444	\$62,000	\$62,000	
		DOA Chart of Accounts					
SINKING & DEBT SERVICE FUNDS		1070					
C-3							
C-3.1 Beginning Balance in Reserve Account (<i>end of previous year</i>)			2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval	
C-3.2 <i>Date of Reserve Approval in Minutes:</i>				\$0	\$0		
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					
C-4							
C-4.1 Beginning Balance in Reserve Account (<i>end of previous year</i>)			2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval	
C-4.2 <i>Date of Reserve Approval in Minutes:</i>				\$0	\$0		
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					
C-5							
C-5.1 Beginning Balance in Reserve Account (<i>end of previous year</i>)			2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval	
C-5.2 <i>Date of Reserve Approval in Minutes:</i>				\$0	\$0		
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	