

Final Budget

Willowbrook Water & Sewer District	
PO Box 7251 Jackson, WY 83001 307-733-1684	Budget Hearing Information Location: 250 Veronica Lane, Jackson, WY Date: 7/17/2025 Time: 3pm
Teton County	Budget Prepared by: Leah Duke/Nicole Sharp

S-A	BUDGET MESSAGE Final expenditures and revenue for 25/26 fiscal year	W.S. 16-12-403 (c)
S-B	RESERVE DESCRIPTION no reserves budgeted	

S-C	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Names of Board Members</th> <th style="width: 50%;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td>Adrian Robinson</td><td>11/1/28</td></tr> <tr><td>Tom Factor</td><td>11/1/28</td></tr> <tr><td>Jim Miles</td><td>11/1/28</td></tr> <tr><td>Theresa Godchaux</td><td>11/1/28</td></tr> <tr><td>Patty Jaquith</td><td>11/1/28</td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Names of Board Members	Date of End of Term	Adrian Robinson	11/1/28	Tom Factor	11/1/28	Jim Miles	11/1/28	Theresa Godchaux	11/1/28	Patty Jaquith	11/1/28															<div style="display: flex; justify-content: space-between;"> <p>Does the district have regular office hours exceeding 20 hours per week?</p> <p><input type="checkbox"/> Yes</p> </div> <p>If Yes, enter</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Address of office:</td><td>250 Veronica Lane</td></tr> <tr><td>City, State, Zip:</td><td>Jackson, WY 83001</td></tr> <tr><td>Phone Number:</td><td>(307) 733-1684</td></tr> <tr><td>Hours Open:</td><td>8-5, M-F</td></tr> </table> <div style="border: 1px solid black; height: 40px; margin-top: 10px;"></div>	Address of office:	250 Veronica Lane	City, State, Zip:	Jackson, WY 83001	Phone Number:	(307) 733-1684	Hours Open:	8-5, M-F
Names of Board Members	Date of End of Term																																			
Adrian Robinson	11/1/28																																			
Tom Factor	11/1/28																																			
Jim Miles	11/1/28																																			
Theresa Godchaux	11/1/28																																			
Patty Jaquith	11/1/28																																			
Address of office:	250 Veronica Lane																																			
City, State, Zip:	Jackson, WY 83001																																			
Phone Number:	(307) 733-1684																																			
Hours Open:	8-5, M-F																																			

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		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$70,554	\$51,320	\$54,659	\$54,659
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	\$106,016	\$103,868	\$106,814	\$106,814
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed : Projected Surplus:			\$0	\$0
				\$52,155	\$52,155
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	Operating Revenues	\$55,930	\$55,601	\$57,809	\$57,809
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	\$1,060	-\$760	\$5	\$5
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$56,989	\$54,842	\$57,814	\$57,814
FY 7/1/25-6/30/26					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 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	\$3,024	\$3,042	\$3,150	\$3,150
S-18	Operations	\$65,673	\$46,666	\$49,009	\$49,009
S-19	Indirect Costs	\$1,857	\$1,612	\$2,500	\$2,500
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$70,554	\$51,320	\$54,659	\$54,659
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	\$49,026	\$49,026	\$49,000	\$49,000
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)	\$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

Date adopted by Special District _____

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

DISTRICT ADDRESS: PO Box 7251
Jackson, WY 83001

PREPARED BY: Leah Duke/Nicole Sharp

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.

5/31/23 *Form approved by Wyoming Department of Audit, Public Funds Division*

Final Budget

Willowbrook Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2026

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 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 Refundables
 R-5.3 Other: Additional
 R-5.4 **Total Miscellaneous**
 R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0
4300	\$55,930	\$55,601	\$57,809	\$57,809
4300				
4503				
	\$55,930	\$55,601	\$57,809	\$57,809
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$160	\$140	\$5	\$5
4500	\$900	-\$900		
	\$1,060	-\$760	\$5	\$5
	\$56,989	\$54,842	\$57,814	\$57,814

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 6/30/2026

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 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 _____
 E-5.8 _____
E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7002				
7003				
7004				
7005				
7005				
	\$0	\$0	\$0	\$0
7011				
7012				
7013				
7013				
	\$0	\$0	\$0	\$0
7021				
7022	\$3,000	\$3,000	\$3,000	\$3,000
7023				
7023				
	\$0	\$0	\$0	\$0
7031	\$2	\$13	\$75	\$75
7032				
7033				
7034				
7035	\$22	\$29	\$75	\$75
7035				
	\$0	\$0	\$0	\$0
	\$3,024	\$3,042	\$3,150	\$3,150

Final Budget

Willowbrook Water & Sewer 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 _____
 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 ASWSD-payment to joint 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220	\$253	\$277	\$400	\$400
7220	\$21,030	\$2,000	\$2,000	\$2,000
7220				
7220				
7230				
7230				
7230				
7230				
7400	\$44,389	\$44,389	\$46,609	\$46,609
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$65,673	\$46,666	\$49,009	\$49,009

Final Budget

Willowbrook Water & Sewer District

FYE 6/30/2026

INDIRECT COSTS BUDGET

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability	7502	\$1,857	\$1,612	\$2,500	\$2,500
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				
E-15.2	Workers Compensation	7512				
E-15.3	Unemployment Taxes	7513				
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						
TOTAL INDIRECT COSTS			\$1,857	\$1,612	\$2,500	\$2,500

DEBT SERVICE BUDGET

		DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 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

Willowbrook Water & Sewer District
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS					
C-1	End of Year Beginning Beginning				
	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	
	Balances at Beginning of Fiscal Year				
	C-1.1 General Fund Checking	\$49,026	\$49,026	\$49,000	\$49,000
	C-1.2 Savings and Investments		\$0		
	C-1.3 General Fund CD Balance		\$0		
	C-1.4 All Other Funds		\$0		
	C-1.5 Reserves (From Below)	\$0	\$0	\$0	\$0
	Total Estimated Cash and Investments on Hand	\$49,026	\$49,026	\$49,000	\$49,000
C-2 General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE	2010			
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	\$49,026	\$49,026	\$49,000	\$49,000
SINKING & DEBT SERVICE FUNDS					
	DOA Chart of Accounts	1070			
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
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
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
C-3.12	Balance to be retained		\$0	\$0	\$0
RESERVES					
	1090				
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
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
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
C-4.12	Balance to be retained		\$0	\$0	\$0
BOND FUNDS					
	1060				
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
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
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
C-5.9	TOTAL TO BE SPENT		\$0	\$0	\$0