

Final Budget

Washakie Rural Improvement & Service District	
Budget Hearing Information	
PO Box 212	Location: 1100 North 10th Str, Worland WY
Worland, WY 82401	Date: 7/19/2023
307-388-0718	Time: 5:30 PM
Washakie County	Budget Prepared by: Julie Cross

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

The Washakie County Board is committed to providing potable water at a cost effective rate. There is a joint Level III project getting started by DOWL Engineering to increase the water supply for the southern side of Washakie County for the benefit of Washakie Rural ISD, Big Horn Regional and the City of Worland.

The Reserve amounts continue to grow in order for Washakie Rural to be able to meet future and unanticipated needs.

S-B RESERVE DESCRIPTION

Depreciation Reserve - \$347,400 anticipating to add \$213,400
 Emergency Reserve - \$320,634 anticipating to add \$35,000
 Maintenance Reserve - \$377,569 anticipating to add \$50,000

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Kyle Tharp	4/1/26	<input checked="" type="checkbox"/> Yes
Dan Cook	4/1/27	
Scott Richardson	4/1/24	
Peggy Truman	7/1/27	
Jason Mocko	4/1/25	

If Yes, enter

Address of office: 1100 North 10th Str
 City, State, Zip: Worland WY 82401
 Phone Number: 307-347-4737
 Hours Open: 8 am - 3 pm M - F

Where are the minutes of your board meeting available for public review?
 At the office located at 1100 North 10th Str

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

Where are the public meetings held?
 At the office located at 1100 North 10th Str

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$314,149	\$383,729	\$429,356	\$429,356
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$382,569	\$243,900	\$298,400	\$298,400
S-4	Total General Fund and Forecasted Revenues Available	\$855,603	\$578,982	\$749,718	\$749,718
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
Additional Funding Needed :				\$0	\$0
Projected Surplus:				\$21,962	\$21,962

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$620,333	\$581,596	\$583,260	\$583,260
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	\$1,087	\$7,103	\$3,000	\$3,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$621,420	\$588,699	\$586,260	\$586,260
------	----------------------	-----------	-----------	-----------	-----------

FY 7/1/23-6/30/24

Washakie Rural Improvement & Service District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$15,000	\$15,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$62,704	\$67,355	\$99,742	\$99,742
S-18	Operations	\$250,599	\$315,832	\$313,619	\$313,619
S-19	Indirect Costs	\$846	\$542	\$995	\$995
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$314,149	\$383,729	\$429,356	\$429,356

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	\$234,183	-\$9,717	\$163,458	\$163,458

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	\$0
S-24	a. Sinking and Debt Service Funds	\$419,134	\$801,703	\$1,045,603	\$1,045,603
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$419,134	\$801,703	\$1,045,603	\$1,045,603
Total Reserves (a+b+c)					
S-27	Amount to be added	\$0	\$0	\$0	\$0
S-28	a. Sinking and Debt Service Funds	\$382,569	\$243,900	\$298,400	\$298,400
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$382,569	\$243,900	\$298,400	\$298,400
Total to be added (a+b+c)					
S-31	Subtotal	\$801,703	\$1,045,603	\$1,344,003	\$1,344,003
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$801,703	\$1,045,603	\$1,344,003	\$1,344,003

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 212
Worland, WY 82401

PREPARED BY: Julie Cross

DISTRICT PHONE: 307-388-0718

Final Budget

Washakie Rural Improvement & Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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	2021-2022 Actual	2022-2023 Estimated	2023-2024 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	\$398,236	\$370,738	\$374,260	\$374,260
R-3.2 Sales of Goods or Services	4300	\$135,384	\$133,918	\$128,000	\$128,000
R-3.3 Other Assessments	4503	\$86,713	\$76,940	\$81,000	\$81,000
R-3.4 Total Operating Revenues		\$620,333	\$581,596	\$583,260	\$583,260
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	\$1,087	\$7,103	\$3,000	\$3,000
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$1,087	\$7,103	\$3,000	\$3,000
R-5.5 Total Forecasted Revenue		\$621,420	\$588,699	\$586,260	\$586,260
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

Washakie Rural Improvement & Service District

FYE 6/30/2024

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211	\$0	\$0	\$15,000	\$15,000
E-1.4 Other (Specify)					
E-1.5 _____	6200				
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$0	\$15,000	\$15,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$33,450	\$34,992	\$37,000	\$37,000
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
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			\$800	\$800
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 _____	7013				
E-3.5 _____	7013				
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021	\$288	\$0	\$8,000	\$8,000
E-4.2 Accounting/Auditing	7022	\$7,585	\$6,224	\$7,000	\$7,000
E-4.3 Other (Specify)					
E-4.4 BHR- Administration	7023	\$7,277	\$8,694	\$10,000	\$10,000
E-4.5 Engineering	7023	\$2,146	\$588	\$10,000	\$10,000
E-4.6 see additional details			\$199	\$2,892	\$2,892
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$834	\$424	\$4,800	\$4,800
E-5.2 Office equipment, rent & repair	7032	\$301	\$4,786	\$5,500	\$5,500
E-5.3 Education	7033				
E-5.4 Registrations	7034	\$453	\$475	\$650	\$650
E-5.5 Other (Specify)					
E-5.6 Rent	7035	\$4,043	\$4,200	\$4,200	\$4,200
E-5.7 Telephone	7035	\$3,143	\$3,334	\$4,000	\$4,000
E-5.8 see additional details		\$3,184	\$3,439	\$4,900	\$4,900
E-6 TOTAL ADMINISTRATION		\$62,704	\$67,355	\$99,742	\$99,742

Final Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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	_____	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	Water System Maintenance	7220	\$72,926	\$122,753	\$85,000	\$85,000
E-9.2	Equipment & Tools	7220	\$1,728	\$17,609	\$8,550	\$8,550
E-9.3	Electricity	7220	\$3,476	\$4,997	\$4,000	\$4,000
E-9.4	_____	7220				
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	BHR - EDU	7230	\$66,378	\$56,852	\$72,764	\$72,764
E-10.2	_____	7230				
E-10.3	_____	7230				
E-10.4	_____	7230				
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	BHR - Vehicle	7400	\$6,820	\$7,640	\$9,150	\$9,150
E-11.2	BHR - Operator	7400	\$23,497	\$30,619	\$45,000	\$45,000
E-11.3	Line Locator	7400	\$5,448	\$6,836	\$9,500	\$9,500
E-11.4	Water Purchase	7400	\$65,088	\$65,858	\$73,000	\$73,000
E-11.5	see additional details		\$265	\$157	\$150	\$150
E-12	Other operations (Specify)					
E-12.1	Vehicle Maintenance	7450	\$2,357	\$891	\$4,500	\$4,500
E-12.2	Vehicle License	7450	\$5	\$5	\$5	\$5
E-12.3	Water System Testing	7450	2611	\$48	\$2,000	\$2,000
E-12.4	Bad debt	7450		\$1,567		
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$250,599	\$315,832	\$313,619	\$313,619

Final Budget

Washakie Rural Improvement & Service District

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$500	\$305	\$500	\$500
E-14.2 Buildings and vehicles	7503	\$346	\$237	\$495	\$495
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 _____					
E-17 TOTAL INDIRECT COSTS		\$846	\$542	\$995	\$995

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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

Washakie Rural Improvement & Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$126,452	\$126,452	\$108,779	\$108,779
C-1.2	Savings and Investments	1040	\$107,731	\$107,731	\$54,679	\$54,679
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$801,703	\$801,703	\$1,344,003	\$1,344,003
C-1.6	Total Estimated Cash and Investments on Hand		\$1,035,886	\$1,035,886	\$1,507,461	\$1,507,461

C-2	General Fund Reductions:	2010				
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$801,703	\$1,045,603	\$1,344,003	\$1,344,003
C-2.3	Total Deductions (a+b)		\$801,703	\$1,045,603	\$1,344,003	\$1,344,003
C-2.4	Estimated Non-Restricted Funds Available		\$234,183	-\$9,717	\$163,458	\$163,458

	DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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

	DOA Chart of Accounts	
RESERVES	1090	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$801,703	\$1,045,603	\$1,045,603
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$419,134	\$801,703	\$1,045,603	\$1,045,603
C-4.2	<i>Date of Reserve Approval in Minutes:</i>				
C-4.3	Amount to be added to the reserve	\$382,569	\$243,900	\$298,400	\$298,400
C-4.4	<i>Date of Reserve Approval in Minutes:</i>				
C-4.5	SUB-TOTAL	\$801,703	\$1,045,603	\$1,344,003	\$1,344,003
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	\$801,703	\$1,045,603	\$1,344,003	\$1,344,003

	DOA Chart of Accounts	
BOND FUNDS	1060	

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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