

Final Budget

Webb Creek Improvement and Service District	
<small>Budget Hearing Information</small>	
7563 Rocking R Rd	Location: 5250 Webb Creek Rd., Casper, WY 82604
Casper, WY 82604	Date: 7/12/2022
307-266-6618	Time: 6:00 PM
Natrona County	Budget Prepared by: Crystal Galles

S-A BUDGET MESSAGE W.S. 16-4-104(d)

Revenue Projection is based on the number of homeowners/lots that are members in this district. The annual fee per lot is \$700 x 57 lots. When property is purchased by a new homeowner, there is a \$100 special fee collected. We collected 3 Special fees during this period for new homeowners. For YE 2022, we also collected \$5,787.50 to release a lien on a partial sale of lot 6. As the year came to a close, we had a couple of delinquent special assessments collected by the County Treasurer. It was confirmed by the Treasurer's Office that we would collect an addition \$1,750.00 in July 2022. Therefore I have added this to the YE 2023 budget. Administrative expenses remain consistent. We show an increase in Indirect costs due to the anticipated purchase of D&O insurance for YE 2023. The Operating budget consists mostly of snow removal which is the most erratic and unpredictable item on the budget. Snow removal estimate is based on worst case scenario such as YE 2020. I increased the Dumpster Rental line item from what was originally budgeted, from \$250 to \$400 as we are on notice that this price increased. Amounts listed for this proposed budget were discussed at the 5/14/2022 annual meeting of homeowners. Final Budget was presented and approved at the Budget Hearing that occurred 7/12/22.

S-B RESERVE DESCRIPTION

As of 7/1/2021 the beginning Reserve balance was \$170,290. Total interest income is \$145 for the year and \$35,438 was added to the reserve, bringing our YE 6/30/2022 balance to \$205,874. We did not spend any of the reserve funds in YE 2022 as anticipated. For YE 2023 we are budgeting \$170K for road repairs, chip sealing etc. This amount should cover all roads in the subdivision. Work has been scheduled to begin in July 2022.

S-C

Names of Board Members	Date of End of Term
Keith Hartnett	11/1/23
Pat Greiner	11/1/24
Crystal Galles	11/1/25

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?
 Pat Greiner residence - 5247 Webb Creek Rd., Casper, WY 82604 (by appointment)

How and where are the notices of meeting posted for the public?
 Annual HOA is posted on the bus shed exterior and the community mail box shed. Budget Hearing meeting is also posted in Casper Star Tribune

Where are the public meetings held?
 Annual meeting of Homeowners was held 5/14/21 at Ag Resource Bldg. Budget Hearing to be held 7/12/22 at 6:00 pm at 5250 Webb Creek Rd.

FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$7,957	\$8,115	\$188,800	\$188,950
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$34,858	\$35,584	-\$148,650	-\$147,050
S-4	Total General Fund and Forecasted Revenues Available	\$62,814	\$63,699	\$60,150	\$61,900
S-5	Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$41,426	\$37,455	\$39,900	\$41,650
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	\$1,388	\$6,243	\$250	\$250
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$42,814	\$43,699	\$40,150	\$41,900
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FY 7/1/22-6/30/23 Webb Creek Improvement and Service District

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$821	\$914	\$1,100	\$1,100
S-18	Operations	\$6,886	\$6,951	\$16,450	\$16,600
S-19	Indirect Costs	\$250	\$250	\$1,250	\$1,250
S-20R	Expenditures paid by Reserves	\$0	\$0	\$170,000	\$170,000
S-20	Total Expenditures	\$7,957	\$8,115	\$188,800	\$188,950

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$20,000	\$20,000	\$20,000	\$20,000

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	\$135,432	\$170,290	\$205,874	\$205,874
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$135,432	\$170,290	\$205,874	\$205,874
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$34,858	\$35,584	\$21,350	\$22,950
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$34,858	\$35,584	\$21,350	\$22,950
S-31	Subtotal	\$170,290	\$205,874	\$227,224	\$228,824
S-32	Less Total to be spent	\$0	\$0	\$170,000	\$170,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$170,290	\$205,874	\$57,224	\$58,824

End of Summary

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

Date adopted by Special District 7/12/2022

DISTRICT ADDRESS: 7563 Rocking R Rd
Casper, WY 82604

PREPARED BY: Crystal Galles

DISTRICT PHONE: 307-266-6618

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

1/23/19 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Webb Creek Improvement and Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	2020-2021 Actual	2021-2022 Estimated	2022-2023 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				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503	\$41,426	\$37,455	\$39,900	\$41,650
R-3.4 Total Operating Revenues		\$41,426	\$37,455	\$39,900	\$41,650
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	\$188	\$156	\$150	\$150
R-5.2 Other: Specify <u>New Member Fee</u>	4500	\$200	\$300	\$100	\$100
R-5.3 Other: See Additior <u>See Additional Details</u>		\$1,000	\$5,787		
R-5.4 Total Miscellaneous		\$1,388	\$6,243	\$250	\$250
R-5.5 Total Forecasted Revenue		\$42,814	\$43,699	\$40,150	\$41,900
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

Webb Creek Improvement and Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
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 TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
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				
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				
E-4.2 Accounting/Auditing	7022				
E-4.3 Other (Specify)					
E-4.4 _____	7023				
E-4.5 _____	7023				
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$182	\$161	\$350	\$350
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Legal Notices	7035	\$90	\$126	\$200	\$200
E-5.7 _____	7035				
E-5.8 see additional details		\$549	\$627	\$550	\$550
E-6 TOTAL ADMINISTRATION		\$821	\$914	\$1,100	\$1,100

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OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	Salt/Shovels	7220	\$0	\$1,000	\$1,000
E-9.2	Mailbox Shelter	7220	\$0		
E-9.3	Snow Fence	7220	\$778		
E-9.4	_____	7220			
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Utilities	7230	\$200	\$200	\$200
E-10.2	Snow Plowing/Removal	7230	\$5,753	\$5,920	\$14,500
E-10.3	_____	7230			
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	Area Clean-up	7450	\$155	\$111	\$250
E-12.2	Entrance Sign Rehab	7450	\$0	\$494	
E-12.3	Rehab, Fill Potholes	7450		\$226	\$500
E-12.4	_____	7450			
E-12.5	_____				
E-13	TOTAL OPERATIONS		\$6,886	\$6,951	\$16,450
				\$16,600	

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Webb Creek Improvement and Service District

FYE 6/30/2023

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502			\$1,000	\$1,000
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Surety Bond	7505	\$250	\$250	\$250	\$250
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		\$250	\$250	\$1,250	\$1,250

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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

Webb Creek Improvement and Service District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

GENERAL FUNDS

C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts	End of Year	Beginning	Beginning	Final Approval
			2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	
C-1.1	General Fund Checking	1010	\$20,000	\$20,000	\$20,000	\$20,000
C-1.2	Savings and Investments	1040		\$0		
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$170,290	\$170,290	\$57,224	\$58,824
C-1.6	Total Estimated Cash and Investments on Hand		\$190,290	\$190,290	\$77,224	\$78,824
C-2 General Fund Reductions:						
C-2.1	a. Unpaid bills at FYE	2010				
C-2.2	b. Reserves		\$170,290	\$205,874	\$57,224	\$58,824
C-2.3	Total Deductions (a+b)		\$170,290	\$205,874	\$57,224	\$58,824
C-2.4	Estimated Non-Restricted Funds Available		\$20,000	-\$15,584	\$20,000	\$20,000

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

C-3		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final 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

	1090
RESERVES	

C-4		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$135,432	\$170,290	\$205,874	\$205,874
C-4.2	Date of Reserve Approval in Minutes: 7/19/2021				
C-4.3	Amount to be added to the reserve	\$34,858	\$35,584	\$21,350	\$22,950
C-4.4	Date of Reserve Approval in Minutes: 7/12/2022				
C-4.5	SUB-TOTAL	\$170,290	\$205,874	\$227,224	\$228,824
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Road Work			\$170,000	\$170,000
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes: 7/12/2022				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$170,000	\$170,000
C-4.12	Balance to be retained	\$170,290	\$205,874	\$57,224	\$58,824

	1060
BOND FUNDS	

C-5		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final 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	\$170,000	\$170,000

