

Amended Budget

Webb Creek Improvement and Service District	
Budget Hearing Information	
7563 Rocking R Rd	Location: 5265 Webb Creek Rd., Casper, WY 82604
Casper, WY 82604	Date: 2/22/2023
307-266-6618	Time: 6:00 PM
Natrona County	Budget Prepared by: Crystal Galles

Date of Amended Budget Approval: 02/22/23

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.

AMENDMENT UPDATE: During the period 1/17/2023 - 2/2/2023, we received a lot of snow and blowing that required many hours of snow removal using a loader, blowers and bucket trucks to keep our roads open. Much to our surprise, we received two bills from our contractor totalling \$16,737 (more than our entire budget for the year) for this period of time. Prior to that, our total snow removal expense was \$8,900. The Board called an emergency meeting between the three of us on 2/2/2023 to discuss our situation and the need to call an emergency meeting of the homeowners to amend the budget. The emergency meeting was held last night 2/22/2023 at 6:00 pm. The motion to increase our budget to use up all funds projected in excess of revenues was passed. The snow removal line item was increased by \$22,950 to a total budget of \$37,450. Presently, this only leaves us with approx \$11,813 to get us through the remainder of the year. In the event there are any funds left over we will transfer them to the road fund reserve.

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. **AMENDMENT UPDATE: We do not anticipate excess funds after expenses that may be transferred at year end due to increase in snow removal.**

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Keith Hartnett	11/1/23	<input checked="" type="checkbox"/> No
Pat Greiner	11/1/24	
Crystal Galles	11/1/25	

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.

AMENDED BUDGET SUMMARY

OVERVIEW	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-1 Total Budgeted Expenditures	\$7,957	\$8,115	\$188,800	\$188,950	\$211,900
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$34,858	\$35,584	-\$148,650	-\$147,050	-\$170,000
S-4 Total General Fund and Forecasted Revenues Available	\$62,814	\$63,699	\$60,150	\$61,900	\$61,900
S-5 <i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0	\$0

REVENUE SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-7 Operating Revenues	\$41,426	\$37,455	\$39,900	\$41,650	\$41,650
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0	\$0
S-9 Government Support	\$0	\$0	\$0	\$0	\$0
S-10 Grants	\$0	\$0	\$0	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$1,388	\$6,243	\$250	\$250	\$250
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$42,814	\$43,699	\$40,150	\$41,900	\$41,900

EXPENDITURE SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-15 Capital Outlay	\$0	\$0	\$0	\$0	\$0
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0	\$0
S-17 Administration	\$821	\$914	\$1,100	\$1,100	\$1,100
S-18 Operations	\$6,886	\$6,951	\$16,450	\$16,600	\$39,550
S-19 Indirect Costs	\$250	\$250	\$1,250	\$1,250	\$1,250
S-20R Expenditures paid by Reserves	\$0	\$0	\$170,000	\$170,000	\$170,000
S-20 Total Expenditures	\$7,957	\$8,115	\$188,800	\$188,950	\$211,900

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

CASH AND INVESTMENTS	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
S-22 TOTAL GENERAL FUNDS	\$20,000	\$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	\$0
S-25 b. Reserves	\$135,432	\$170,290	\$205,874	\$205,874	\$205,874
S-26 c. Bond Funds	\$0	\$0	\$0	\$0	\$0
Total Reserves (a+b+c)	\$135,432	\$170,290	\$205,874	\$205,874	\$205,874
S-27 Amount to be added					
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$34,858	\$35,584	\$21,350	\$22,950	\$0
S-30 c. Bond Funds	\$0	\$0	\$0	\$0	\$0
Total to be added (a+b+c)	\$34,858	\$35,584	\$21,350	\$22,950	\$0
S-31 Subtotal	\$170,290	\$205,874	\$227,224	\$228,824	\$205,874
S-32 Less Total to be spent	\$0	\$0	\$170,000	\$170,000	\$170,000
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$170,290	\$205,874	\$57,224	\$58,824	\$35,874

End of Summary

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

Date adopted by Special District 2/22/2023

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

FY 7/1/22-6/30/23

Amended 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	Amended Budget
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)					

FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
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	\$0	\$0	\$0	\$0	\$0
R-3	Operating Revenues					
R-3.1	Customer Charges					
R-3.2	Sales of Goods or Services					
R-3.3	Other Assessments	\$41,426	\$37,455	\$39,900	\$41,650	\$41,650
R-3.4	Total Operating Revenues	\$41,426	\$37,455	\$39,900	\$41,650	\$41,650
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	\$0	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue					
R-5.1	Interest	\$188	\$156	\$150	\$150	\$150
R-5.2	Other: Specify <u>New Member Fee</u>	\$200	\$300	\$100	\$100	\$100
R-5.3	Other: See Addition <u>See Additional Details</u>	\$1,000	\$5,787			
R-5.4	Total Miscellaneous	\$1,388	\$6,243	\$250	\$250	\$250
R-5.5	Total Forecasted Revenue	\$42,814	\$43,699	\$40,150	\$41,900	\$41,900
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)	\$0	\$0	\$0	\$0	\$0

Amended Budget

Webb Creek Improvement and Service District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2023

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
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	\$0

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
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	\$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	\$200
E-5.7 _____	7035					
E-5.8 see additional details		\$549	\$627	\$550	\$550	\$550
E-6 TOTAL ADMINISTRATION		\$821	\$914	\$1,100	\$1,100	\$1,100

Amended Budget

Webb Creek Improvement and Service District _____

FYE 6/30/2023 _____

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
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	\$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	\$200	\$200
E-10.2 Snow Plowing/Removal	7230	\$5,753	\$5,920	\$14,500	\$14,500	\$37,450
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	\$400	\$400
E-12.2 Entrance Sign Rehab	7450	\$0	\$494			
E-12.3 Rehab, Fill Potholes	7450		\$226	\$500	\$500	\$500
E-12.4 _____	7450					
E-12.5 _____						
E-13 TOTAL OPERATIONS		\$6,886	\$6,951	\$16,450	\$16,600	\$39,550

Amended Budget

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	Amended Budget
E-14 Insurance						
E-14.1 Liability	7502			\$1,000	\$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	\$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	\$1,250

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval	Amended Budget
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	\$0

Amended Budget

Webb Creek Improvement and Service District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2023

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2020-2021	2021-2022	2022-2023	Final Approval	Amended Budget
		Actual	Estimated	Proposed		
C-1	Balances at Beginning of Fiscal Year					
C-1.1	General Fund Checking	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
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)	\$170,290	\$170,290	\$57,224	\$58,824	\$35,874
C-1.6	Total Estimated Cash and Investments on Hand	\$190,290	\$190,290	\$77,224	\$78,824	\$55,874
C-2	General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves	\$170,290	\$205,874	\$57,224	\$58,824	\$35,874
C-2.3	Total Deductions (a+b)	\$170,290	\$205,874	\$57,224	\$58,824	\$35,874
C-2.4	Estimated Non-Restricted Funds Available	\$20,000	-\$15,584	\$20,000	\$20,000	\$20,000

		DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS		1070

		2020-2021	2021-2022	2022-2023	Final Approval	Amended Budget
		Actual	Estimated	Proposed		
C-3	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	\$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	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0	\$0

		DOA Chart of Accounts
RESERVES		1090

		2020-2021	2021-2022	2022-2023	Final Approval	Amended Budget
		Actual	Estimated	Proposed		
C-4	Beginning Balance in Reserve Account (end of previous year)	\$135,432	\$170,290	\$205,874	\$205,874	\$205,874
C-4.2	<i>Date of Reserve Approval in Minutes:</i> <u>7/19/2021</u>					
C-4.3	Amount to be added to the reserve	\$34,858	\$35,584	\$21,350	\$22,950	
C-4.4	<i>Date of Reserve Approval in Minutes:</i> <u>2/22/2023</u>					
C-4.5	SUB-TOTAL	\$170,290	\$205,874	\$227,224	\$228,824	\$205,874
C-4.6	Identify the amount and project to be spent					
C-4.7	a. Road Work			\$170,000	\$170,000	\$170,000
C-4.8	b. _____					
C-4.9	c. _____					
C-4.10	<i>Date of Reserve Approval in Minutes:</i> <u>2/22/2023</u>					
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$170,000	\$170,000	\$170,000
C-4.12	Balance to be retained	\$170,290	\$205,874	\$57,224	\$58,824	\$35,874

		DOA Chart of Accounts
BOND FUNDS		1060

		2020-2021	2021-2022	2022-2023	Final Approval	Amended Budget
		Actual	Estimated	Proposed		
C-5	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	\$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	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$170,000	\$170,000	\$170,000

