

Amended Budget

Centennial Water and Sewer District	
Budget Hearing Information	
P.O. Box 185	Location: Centennial Library
Centennial WY 82055	Date: 7/21/2021
(307) 630-9508	Time: 7:15 PM
Albany County	Budget Prepared by: Bud Spillman

Date of Amended Budget Approval: 04/25/22

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

The Centennial Water and Sewer District (CWSD) is proposing slight variations to this FY 21/22 Budget format. The FY 21/22 Budget proposes to disperse account expenditures more fully, within more of the categories allowed within the Budget Form.

The CWSD has undergone a Rate Review process (with assistance from the Wyoming Rural Water Association) and plans to implement a restructured rate program to better reflect cost of service for water and wastewater services provided to the Centennial community.

Revenues revisions are being considered, reflected within a user-rate restructuring. Expenditures reflect a slight increase. The Board proposes to pursue remote meter reading capabilities; complete some previously deferred system maintenance; and fund travel and training for Board Member training. Additionally, the Board has identified Capital Outlay to include continued residential meter upgrades and construction of an Enclosure to service a recently acquired Back-up Generator.

BUDGET AMENDMENT -

The Final Budget for FY 21/22 reflected a renewed attempt for the Centennial Water & Sewer District (CWSD) to (re)establish a working Reserve Account. During development of the FY 21/22 budget (July 2021), the district became a defendant in what has become a unanticipated and costly lawsuit regarding a "water service issue". At the time of receipt of the legal-notice, the CWSD Board was unaware of the costs associated with defending the action and subsequently are poised to exceed the "Total Budgeted Expenditures" value reflected in the FY 21/22 Budget. This amendment is an effort to avoid exceedance of the total budgeted expenditures and maintain compliance with Wyoming Statutes and Department of Audit policy. At the Regularly Scheduled CWSD Board meeting held April 25, 2022, the Board's action reflected a motion to declare budgeted FY 21/22 Reserve Funds available for General Fund use and make the funds available for General Fund expenditures. This amendment is provided to meet and maintain fiscal compliance.

S-B RESERVE DESCRIPTION

No Reserves are currently in place. The CWSD proposes to establish Reserve Accounts for larger, routine, anticipated and unanticipated expenditures as listed below:

- Establish Reserve Account to address the routine and anticipated Arsenic Removal System-Filter Media replacement, recurring 4 – 6 years;
- set-aside funds for unscheduled and unplanned well equipment repair, replacement and/or maintenance project; and for emergency.

S-C

Names of Board Members	Date of End of Term
Tana Libolt	11/24
Nancy Zennie	11/22
Craig Johnson	11/22
Ed Browitt	11/24
Bud Spillman	11/22

Does the district have regular office hours exceeding 20 hours per week? No

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-303(c)? Yes

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

Centennial Post Office Bulletin Board; and the Centennial Branch - Albany County Library

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

Centennial Post Office Bulletin Board; and on the Centennial E-Post when available - due to the limited nature of publications on Thursdays only.

Where are the public meetings held?

Centennial Branch - Albany County Library

AMENDED BUDGET SUMMARY

OVERVIEW	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
S-1 Total Budgeted Expenditures	\$64,513	\$100,250	\$109,715	\$109,765	\$180,265
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$0	\$0	\$46,200	\$46,200	\$0
S-4 Total General Fund and Forecasted Revenues Available	\$236,160	\$230,171	\$253,317	\$207,117	\$253,317
S-5 <i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0	\$0

REVENUE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
S-7 Operating Revenues	\$95,943	\$90,000	\$85,382	\$85,382	\$85,382
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	\$396	\$350	\$350	\$350	\$350
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$96,339	\$90,350	\$85,732	\$85,732	\$85,732

FY 7/1/21-6/30/22 Centennial Water and Sewer District

EXPENDITURE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
S-15 Capital Outlay	\$0	\$13,000	\$21,500	\$21,750	\$21,750
S-16 Interest and Fees On Debt	\$808	\$0	\$0	\$0	\$0
S-17 Administration	\$7,180	\$8,250	\$21,470	\$21,270	\$91,770
S-18 Operations	\$55,522	\$77,800	\$59,100	\$59,100	\$59,100
S-19 Indirect Costs	\$1,003	\$1,200	\$7,645	\$7,645	\$7,645
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$64,513	\$100,250	\$109,715	\$109,765	\$180,265

DEBT SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
S-22 TOTAL GENERAL FUNDS	\$139,821	\$139,821	\$167,585	\$121,385	\$167,585

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	\$0	\$0	\$0	\$0	\$0
S-26 c. Bond Funds	\$0	\$0	\$0	\$0	\$0
Total Reserves (a+b+c)	\$0	\$0	\$0	\$0	\$0
S-27 Amount to be added					
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$0	\$0	\$46,200	\$46,200	\$0
S-30 c. Bond Funds	\$0	\$0	\$0	\$0	\$0
Total to be added (a+b+c)	\$0	\$0	\$46,200	\$46,200	\$0
S-31 Subtotal	\$0	\$0	\$46,200	\$46,200	\$0
S-32 Less Total to be spent	\$0	\$0	\$0	\$0	\$0
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$46,200	\$46,200	\$0

End of Summary

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

Date adopted by Special District 7/21/2021

DISTRICT ADDRESS: P.O. Box 185
Centennial WY 82055

PREPARED BY: Bud Spillman

DISTRICT PHONE: (307) 630-9508

Amended Budget

Centennial Water and Sewer District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
R-1	Property Taxes and Assessments Received					
R-1.1	Tax Levy (From the County Treasurer)	\$0	\$0	\$0		
R-1.2	Other County Support	\$0	\$0	\$0		

FORECASTED REVENUE

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
R-2	Revenues from Other Governments					
R-2.1	State Aid	\$0	\$0	\$0		
R-2.2	Additional County Aid (non-treasurer)	\$0	\$0	\$0		
R-2.3	City (or Town) Aid	\$0	\$0	\$0		
R-2.4	Other (Specify)	\$0	\$0	\$0		
R-2.5	Total Government Support	\$0	\$0	\$0	\$0	\$0
R-3	Operating Revenues					
R-3.1	Customer Charges	\$95,943	\$90,000	\$85,382	\$85,382	\$85,382
R-3.2	Sales of Goods or Services	\$0	\$0	\$0		
R-3.3	Other Assessments	\$0	\$0	\$0		
R-3.4	Total Operating Revenues	\$95,943	\$90,000	\$85,382	\$85,382	\$85,382
R-4	Grants					
R-4.1	Direct Federal Grants	\$0	\$0	\$0		
R-4.2	Federal Grants thru State Agencies	\$0	\$0	\$0		
R-4.3	Grants from State Agencies	\$0	\$0	\$0		
R-4.4	Total Grants	\$0	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue					
R-5.1	Interest	\$396	\$350	\$350	\$350	\$350
R-5.2	Other: Specify	\$0	\$0	\$0		
R-5.3	Other: Additional					
R-5.4	Total Miscellaneous	\$396	\$350	\$350	\$350	\$350
R-5.5	Total Forecasted Revenue	\$96,339	\$90,350	\$85,732	\$85,732	\$85,732
R-6	Other Forecasted Revenue					
R-6.1	a. Other past due-as estimated by Co. Treas.	\$0	\$0	\$0		
R-6.2	b. Other forecasted revenue (specify):					
R-6.3	_____	\$0	\$0	\$0		
R-6.4	_____	\$0	\$0	\$0		
R-6.5	_____					
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0	\$0

Amended Budget

Centennial Water and Sewer District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022 _____

CAPITAL OUTLAY BUDGET

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
E-1	Capital Outlay					
E-1.1	Real Property	\$0	\$0	\$0		
E-1.2	Vehicles	\$0	\$0	\$0		
E-1.3	Office Equipment	\$0	\$0	\$0		
E-1.4	Other (Specify)					
E-1.5	Fencing		\$6,000	\$0		
E-1.6	Meter Equip.		\$7,000	\$20,000	\$20,000	\$20,000
E-1.7	see additional details			\$1,500	\$1,750	\$1,750
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$13,000	\$21,500	\$21,750	\$21,750

ADMINISTRATION BUDGET

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
E-2	Personnel Services					
E-2.1	Administrator	\$0	\$0	\$0		
E-2.2	Secretary	\$0	\$0	\$1,200	\$1,200	\$1,200
E-2.3	Clerical	\$0	\$0	\$0		
E-2.4	Other (Specify)					
E-2.5	Treasurer Services		\$0	\$2,000	\$1,800	\$1,800
E-2.6			\$0	\$0		
E-2.7						
E-3	Board Expenses					
E-3.1	Travel	\$0	\$0	\$500	\$500	\$500
E-3.2	Mileage	\$0	\$0	\$400	\$400	\$400
E-3.3	Other (Specify)					
E-3.4		\$0	\$0	\$0		
E-3.5		\$0	\$0	\$0		
E-3.6						
E-4	Contractual Services					
E-4.1	Legal	\$0	\$500	\$5,000	\$5,000	\$75,500
E-4.2	Accounting/Auditing	\$4,575	\$4,600	\$9,000	\$9,000	\$9,000
E-4.3	Other (Specify)					
E-4.4	Advertising	\$100	\$200	\$250	\$250	\$250
E-4.5	Mapping & Surveying		\$800	\$250	\$250	\$250
E-4.6						
E-5	Other Administrative Expenses					
E-5.1	Office Supplies	\$580	\$200	\$220	\$220	\$220
E-5.2	Office equipment, rent & repair	\$0	\$0	\$0		
E-5.3	Education	\$1,475	\$1,500	\$1,000	\$1,000	\$1,000
E-5.4	Registrations	\$450	\$450	\$450	\$450	\$450
E-5.5	Other (Specify)					
E-5.6	Bank Charges	\$0	\$0	\$1,200	\$1,200	\$1,200
E-5.7						
E-5.8						
E-6	TOTAL ADMINISTRATION	\$7,180	\$8,250	\$21,470	\$21,270	\$91,770

Amended Budget

OPERATIONS BUDGET

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
E-7	Personnel Services					
E-7.1	Wages--Operations	\$36,236	\$39,000	\$27,250	\$27,250	\$27,250
E-7.2	Service Contracts	\$0	\$0	\$0		
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
E-8	Travel					
E-8.1	Mileage	\$0	\$0	\$500	\$500	\$500
E-8.2	Other (Specify)					
E-8.3	Lodging	\$0	\$0	\$600	\$600	\$600
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Repairs & Maintenance	\$8,320	\$10,000	\$2,000	\$2,000	\$2,000
E-9.2	Testing & Equipment	\$6,312	\$12,000	\$6,500	\$6,500	\$6,500
E-9.3	WTP Chemicals	\$0	\$0	\$500	\$500	\$500
E-9.4	_____					
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Storage	\$780	\$800	\$0		
E-10.2	Utilities	\$3,874	\$5,000	\$6,500	\$6,500	\$6,500
E-10.3	Meter Equip. Reagents	\$0	\$0	\$500	\$500	\$500
E-10.4	Timberline (SCADA)	\$0	\$0	\$10,500	\$10,500	\$10,500
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	_____	\$0	\$0	\$0		
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	Road Maintenance	\$0	\$11,000	\$3,000	\$3,000	\$3,000
E-12.2	Water Quality Sampling	\$0	\$0	\$750	\$750	\$750
E-12.3	Pump Equipment	\$0	\$0	\$500	\$500	\$500
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS	\$55,522	\$77,800	\$59,100	\$59,100	\$59,100

Amended Budget

Centennial Water and Sewer District _____

FYE 6/30/2022 _____

INDIRECT COSTS BUDGET

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
E-14	Insurance					
E-14.1	Liability	\$1,003	\$1,200	\$1,200	\$1,200	\$1,200
E-14.2	Buildings and vehicles	\$0	\$0	\$1,500	\$1,500	\$1,500
E-14.3	Equipment	\$0	\$0	\$0		
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	\$0	\$0	\$3,750	\$3,750	\$3,750
E-15.2	Workers Compensation	\$0	\$0	\$320	\$320	\$320
E-15.3	Unemployment Taxes	\$0	\$0	\$0		
E-15.4	Retirement	\$0	\$0	\$0		
E-15.5	Health Insurance	\$0	\$0	\$0		
E-15.6	Other (Specify)					
E-15.7	Medicare			\$875	\$875	\$875
E-15.8	_____					
E-15.9	_____					
E-17	TOTAL INDIRECT COSTS	\$1,003	\$1,200	\$7,645	\$7,645	\$7,645

DEBT SERVICE BUDGET

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
D-1	Debt Service					
D-1.1	Principal	\$0	\$0	\$0		
D-1.2	Interest	\$808	\$0	\$0		
D-1.3	Fees	\$0	\$0	\$0		
D-2	TOTAL DEBT SERVICE	\$808	\$0	\$0	\$0	\$0

Amended Budget

Centennial Water and Sewer District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022 _____

GENERAL FUNDS

		End of Year 2019-2020 Actual	Beginning 2020-2021 Estimated	Beginning 2021-2022 Proposed	Final Approval	Amended Budget
C-1	Balances at Beginning of Fiscal Year					
C-1.1	General Fund Checking Account Balance	\$50,764	\$50,764	\$71,356	\$71,356	\$71,356
C-1.2	Savings and Investments Account Balance	\$56,917	\$56,917	\$63,960	\$40,860	\$63,960
C-1.3	General Fund CD Balance	\$32,140	\$32,140	\$32,269	\$9,169	\$32,269
C-1.4	All Other Funds		\$0			
C-1.5	Reserves (From Below)	\$0	\$0	\$46,200	\$46,200	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$139,821	\$139,821	\$213,785	\$167,585	\$167,585
C-2	General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE			\$15,320	\$15,320	\$15,320
C-2.2	b. Reserves	\$0	\$0	\$46,200	\$46,200	\$0
C-2.3	Total Deductions (a+b)	\$0	\$0	\$61,520	\$61,520	\$15,320
C-2.4	Estimated Non-Restricted Funds Available	\$139,821	\$139,821	\$152,265	\$106,065	\$152,265

SINKING & DEBT SERVICE FUNDS

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
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	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	\$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	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0	\$0

RESERVES

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0		
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0		
C-4.2	Date of Reserve Approval in Minutes: _____					
C-4.3	Amount to be added to the reserve			\$46,200	\$46,200	
C-4.4	Date of Reserve Approval in Minutes: <u>7/21/2021</u>					
C-4.5	SUB-TOTAL	\$0	\$0	\$46,200	\$46,200	\$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	Date of Reserve Approval in Minutes: _____					
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0	\$46,200	\$46,200	\$0

BOND FUNDS

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval	Amended Budget
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	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	\$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	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0	\$0

