

Proposed Budget

Weston County Museum District	
Budget Hearing Information	
PO Box 698	Location: Anna Miller Museum, Newcastle, WY
Newcastle, WY 82701	Date: 7/15/2024
307-746-4188	Time: 4:00 p.m.
Weston County	Budget Prepared by: Cindy Dysart

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

For the 2024-2025 year, our county funding is expected to be similar funding to the 2023-2024 funding. Weston County Museum District continues to conserve cash to supplement future budgets while ensuring the well-being of the District and its assets. Our older buildings offer historical value but the buildings also require maintenance. As a district, we budget to have enough cash on hand for repairs and other maintenance issues. From this conservative approach, we have cash on hand for unforeseen emergencies. We have continually updated our facilities to become more ADA accessible. For example, we recently replaced the wooden sidewalk with a concrete sidewalk and handicap ramp at the Red Onion Museum. The Emergency Relief line item is readily available if those unforeseen emergencies should occur or available as cash carry-over to supplement next year's budget. Weston County Museum District continues the lease to purchase option with Upton History & Heritage Preservation Board and WCMD has four years remaining to pay off the building and land. Payment amount of \$12,000 has been added to the debt service line item D1.1 The district was able to sell the house and property the Red Onion formerly utilized; the payment for the house was put into a savings account for the time being and for the next four or less years, the savings will be used to pay for the remaining of the building and property. An additional amount was added to the line E-5.7 for advertising at both museums. The District operates two museums with one full-time employee and five part-time employees. One of those employee's is a part-time maintenance person and the wages are included in line E- 7.1 at \$12,000. Wages were increased to cover inflation and to reward employees for performance. Savings from the health insurance premiums will most likely be used for maintenance at the Anna Miller Museum and the Red Onion Museum. Weston County Museum District formally requests one full mill funding. If the mill exceeds budgeted figures, any additional amounts will be carried forward and allocated to future expenditures; therefore allowing the District to offer its constituents a high level of service and quality museums while remaining fiscally conservative.

S-B RESERVE DESCRIPTION

Weston County Museum District has a \$20,000 reserve which allows the district to operate during revenue gaps. An extra \$75,000 has been earmarked for the replacement of sewer line at the Red Onion Museum and to replace the flooring at the Anna Miller Museum.

S-C

Names of Board Members	Date of End of Term
Harriet Birkley	5/31/26
Shirley Harder	5/31/26
Linda Nessul	5/31/26
Kasey Keeler	5/31/28
Bernie Terry	5/31/28
John Williamson	5/31/28

Does the district have regular office hours exceeding 20 hours per week? **Yes**

If Yes, enter

Address of office: Anna Miller Museum & Red Onion Museum

City, State, Zip: Newcastle, WY 82701 Upton, WY 82701

Phone Number: 307-746-4188 307-226-2873

Hours Open: 8 a.m. - 4 p.m., open by appointment.

Where are the minutes of your board meeting available for public review?
 Anna Miller Museum, Newcastle, WY 82701

How and where are the notices of meeting posted for the public?
 News Letter Journal, Facebook, Front Door

Where are the public meetings held?
 Anna Miller Museum Newcastle, WY & Red Onion Museum Upton, WY

PROPOSED BUDGET SUMMARY

OVERVIEW		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$185,165	\$225,143	\$532,820	\$532,820
S-2	Total Principal to Pay on Debt	\$0	\$12,000	\$12,000	\$12,000
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$623,685	\$568,274	\$544,820	\$544,820
S-5	<i>Amount requested from County Commissioners</i>	\$221,912	\$229,270	\$230,000	\$230,000
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$0	\$0

REVENUE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$197,299	\$204,270	\$205,000	\$205,000
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$24,612	\$25,000	\$25,000	\$25,000
S-12	Miscellaneous	\$68,280	\$5,511	\$0	\$0
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$290,192	\$234,781	\$230,000	\$230,000

FY 7/1/24-6/30/25 Weston County Museum District

EXPENDITURE SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-15	Capital Outlay	\$9,584	\$35,426	\$82,500	\$82,500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$93,433	\$106,074	\$160,000	\$160,000
S-18	Operations	\$29,997	\$60,125	\$246,470	\$246,470
S-19	Indirect Costs	\$52,151	\$23,518	\$43,850	\$43,850
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$185,165	\$225,143	\$532,820	\$532,820

DEBT SUMMARY		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$12,000	\$12,000	\$12,000

CASH AND INVESTMENTS		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$333,493	\$333,493	\$314,820	\$314,820
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	\$20,000	\$20,000	\$20,000	\$20,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$20,000	\$20,000	\$20,000	\$20,000
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	\$20,000	\$20,000	\$20,000	\$20,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$20,000	\$20,000	\$20,000	\$20,000

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 698
Newcastle, WY 82701

DISTRICT PHONE: 307-746-4188

PREPARED BY: Cindy Dysart

Proposed Budget

Weston County Museum District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2025

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$197,299	\$204,270	\$205,000	\$205,000
R-1.2 Other County Support (see note on the right)	4005	\$24,612	\$25,000	\$25,000	\$25,000

FORECASTED REVENUE

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending 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				
R-3.4 Total Operating Revenues		\$0	\$0	\$0	\$0
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	\$1,905	\$5,511		
R-5.2 Other: Specify <u>Interest</u>	4500				
R-5.3 Other: See Additior <u>See Additional Details</u>		\$66,375			
R-5.4 Total Miscellaneous		\$68,280	\$5,511	\$0	\$0
R-5.5 Total Forecasted Revenue		\$68,280	\$5,511	\$0	\$0
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

Proposed Budget

Weston County Museum District

FYE 6/30/2025

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property	6201 \$2,405	\$0	\$0	
E-1.2	Vehicles	6210 \$0	\$0	\$0	
E-1.3	Office Equipment	6211 \$7,179	\$3,984	\$7,500	\$7,500
E-1.4	Other (Specify)				
E-1.5	<u>B & G: New Equipment</u>	6200 \$0	\$31,443	\$25,000	\$25,000
E-1.6	<u>Sewer repair at the Red Onion</u>	6200 \$0	\$0	\$25,000	\$25,000
E-1.7	<u>see additional details</u>			\$25,000	\$25,000
E-1.8	TOTAL CAPITAL OUTLAY	\$9,584	\$35,426	\$82,500	\$82,500

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending 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	<u>Director, Assistants/Tech</u>	7005 \$79,166	\$75,671	\$90,000	\$90,000
E-2.6	<u>Salary in lieu of ins.</u>	7005 \$0	\$11,000	\$15,000	\$15,000
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	7011 \$151	\$0	\$1,000	\$1,000
E-3.2	Mileage	7012 \$0	\$49	\$1,000	\$1,000
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 \$1,750	\$0	\$4,000	\$4,000
E-4.2	Accounting/Auditing	7022 \$4,500	\$6,000	\$8,500	\$8,500
E-4.3	Other (Specify)				
E-4.4	<u>RO Survey/Electrical</u>	7023 \$2,460	\$0	\$0	
E-4.5		7023			
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	7031 \$1,909	\$800	\$5,500	\$5,500
E-5.2	Office equipment, rent & repair	7032 \$1,232	\$3,984	\$7,000	\$7,000
E-5.3	Education	7033 \$0	\$0	\$2,000	\$2,000
E-5.4	Registrations	7034 \$0	\$70	\$2,000	\$2,000
E-5.5	Other (Specify)				
E-5.6	<u>Staff Development</u>	7035 \$0	\$0	\$4,000	\$4,000
E-5.7	<u>Advertising</u>	7035 \$2,265	\$8,500	\$20,000	\$20,000
E-5.8					
E-6	TOTAL ADMINISTRATION	\$93,433	\$106,074	\$160,000	\$160,000

Proposed Budget

Weston County Museum District

FYE 6/30/2025

OPERATIONS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$0	\$0	\$12,000	\$12,000
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	\$508	\$304	\$3,000	\$3,000
E-8.2	Other (Specify)				
E-8.3	_____				
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Archival Supplies	\$1,078	\$371	\$15,000	\$15,000
E-9.2	Consumable Supplies	\$432	\$765	\$5,000	\$5,000
E-9.3	Exhibits	\$2,054	\$885	\$15,000	\$15,000
E-9.4	_____				
E-9.5	see additional details	\$101	\$3,000	\$300	\$300
E-10	Program Services (List)				
E-10.1	Educational Activities	\$2,111	\$800	\$15,000	\$15,000
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	B & G: Rent	\$0	\$0	\$5,000	\$5,000
E-11.2	Interior Finishing	\$0	\$20,000	\$5,000	\$5,000
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	Utilities	\$14,169	\$17,700	\$30,000	\$30,000
E-12.2	B & G: Repairs & Maint.	\$7,234	\$14,000	\$50,000	\$50,000
E-12.3	Dues & Subscriptions	\$2,309	\$1,500	\$6,500	\$6,500
E-12.4	Emergency Relief	\$0	\$800	\$84,670	\$84,670
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$29,997	\$60,125	\$246,470	\$246,470

Proposed Budget

Weston County Museum District

FYE 6/30/2025

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
E-14 Insurance					
E-14.1	Liability	7502		\$7,000	\$7,000
E-14.2	Buildings and vehicles	7503	\$8,689	\$7,187	\$15,000
E-14.3	Equipment	7504	\$0	\$0	\$0
E-14.4	Other (Specify)				
E-14.5	Insurance Bonds/E & O	7505	\$743	\$757	\$1,200
E-14.6	Directors(Trustees) insur.	7505	\$137	\$137	\$150
E-14.7					
E-15 Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes	7511	\$6,046	\$6,568	\$11,000
E-15.2	Workers Compensation	7512	\$756	\$682	\$1,500
E-15.3	Unemployment Taxes	7513	\$187	\$250	\$1,000
E-15.4	Retirement	7514	\$7,548	\$6,500	\$7,000
E-15.5	Health Insurance	7515	\$28,045	\$222	\$0
E-15.6	Other (Specify)				
E-15.7	Dental Insurance	7516	\$0	\$988	\$0
E-15.8	Vision Insurance	7516	\$0	\$227	\$0
E-15.9					
E-17 TOTAL INDIRECT COSTS		\$52,151	\$23,518	\$43,850	\$43,850

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
D-1 Debt Service					
D-1.1	Principal	6401	\$0	\$12,000	\$12,000
D-1.2	Interest	6410	\$0	\$0	\$0
D-1.3	Fees	6420	\$0	\$0	\$0
D-2 TOTAL DEBT SERVICE		\$0	\$12,000	\$12,000	\$12,000

Proposed Budget

Weston County Museum District

FYE 6/30/2025

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$114,917	\$114,917	\$124,000	\$124,000
C-1.2	Savings and Investments	1040	\$66,375	\$66,375	\$36,393	\$36,393
C-1.3	General Fund CD Balance	1050	\$152,201	\$152,201	\$154,427	\$154,427
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$20,000	\$20,000	\$20,000	\$20,000
C-1.6	Total Estimated Cash and Investments on Hand		\$353,493	\$353,493	\$334,820	\$334,820

C-2	General Fund Reductions:	2010				
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$20,000	\$20,000	\$20,000	\$20,000
C-2.3	Total Deductions (a+b)		\$20,000	\$20,000	\$20,000	\$20,000
C-2.4	Estimated Non-Restricted Funds Available		\$333,493	\$333,493	\$314,820	\$314,820

C-3	SINKING & DEBT SERVICE FUNDS	DOA Chart of Accounts				
		1070				

C-3		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending 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

C-4	RESERVES	1090				

C-4		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$20,000	\$20,000	\$20,000	\$20,000
C-4.2	Date of Reserve Approval in Minutes: <u>2-May-24</u>				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$20,000	\$20,000	\$20,000	\$20,000
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: <u>2-May-24</u>				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$20,000	\$20,000	\$20,000	\$20,000

C-5	BOND FUNDS	1060				

C-5		2022-2023 Actual	2023-2024 Estimated	2024-2025 Proposed	Pending 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	\$0	\$0