

# Final Budget

Sweetwater Improvement and Service District	
Budget Hearing Information	
107 Breakneck Road	Location: 92 Breakneck Road
Newcastle, WY 827011	Date: 7/14/2021
307-746-9600	Time: 6:30 p.m.
Weston County	Budget Prepared by: Shirley Parks

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

Revenue received by Sweetwater Improvement and Service District from monthly waterline maintenance fees are used to offset expenses for repairs and supplies as needed. The proposed budget for Fiscal Year 2021 to 2022 will be approved at the Public Budget Hearing/Annual meeting on Wednesday, July 14, at 6:30 p.m. The District has received grants from the Wyoming Water Development Commission and the State Land and Investment Board to lay waterline and connect to Cambria Improvement and Service District. Sweetwater District was connected to Cambria in the fall of 2021. Finishing details of this project will be completed in this fiscal year. We are also anticipating receiving another State grant that will enable us to upgrade the rest of the waterline that was not covered by previous grants. The Board is in the process of applying and obtaining these funds.

**S-B RESERVE DESCRIPTION**

Grant funds were received to cover the costs incurred for upgrades to the waterlines that were paid for out of the reserves. The reserve funds have therefore been replenished and now stand at \$37,000.

**S-C**

Names of Board Members	Date of End of Term
Donald Taylor	12/1/24
Karmel Hoffman	12/1/21
Shirley Parks	12/1/22
Jim Coy	9/30/22
Tina Conklin	1/31/23

Does the district have regular office hours exceeding 20 hours per week?	<input type="checkbox"/> 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?  
 92 Breakneck Road, Newcastle, WY 82701

How and where are the notices of meeting posted for the public?  
 Notices are published in the local newspaper and letters are sent via the US Post Office to members of the District.

Where are the public meetings held?  
 92 Breakneck Road, Newcastle, WY

## FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$201,265	\$241,652	\$289,950	\$289,950
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	-\$136,142	-\$217,068	-\$198,000	-\$198,000
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$186,237	\$260,111	\$398,211	\$398,211
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$35,121	\$30,521	\$79,111	\$79,111
S-8	<b>Tax levy (From the County Treasurer)</b>	\$0	\$0	\$0	\$0
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$138,143	\$219,068	\$300,000	\$300,000
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$2,451	\$0	\$100	\$100
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$175,715	\$249,589	\$379,211	\$379,211
FY 7/1/21-6/30/22		Sweetwater Improvement and Service District			

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$331	\$270	\$4,350	\$4,350
S-18	<b>Operations</b>	\$61,803	\$21,325	\$84,100	\$84,100
S-19	<b>Indirect Costs</b>	\$989	\$989	\$1,500	\$1,500
S-20R	<b>Expenditures paid by Reserves</b>	\$138,142	\$219,068	\$200,000	\$200,000
S-20	<b>Total Expenditures</b>	\$201,265	\$241,652	\$289,950	\$289,950

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$10,522	\$10,522	\$19,000	\$19,000

Summary of Reserve Funds		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Sinking and Debt Service Funds	\$700,777	\$564,635	\$347,567	\$347,567
S-25	b. Reserves	\$5,805	\$5,805	\$5,805	\$5,805
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$706,582	\$570,440	\$353,372	\$353,372
S-27	<b>Amount to be added</b>				
S-28	a. Sinking and Debt Service Funds	\$2,000	\$2,000	\$2,000	\$2,000
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$2,000	\$2,000	\$2,000	\$2,000
S-31	<b>Subtotal</b>	\$708,582	\$572,440	\$355,372	\$355,372
S-32	<b>Less Total to be spent</b>	\$138,142	\$219,068	\$200,000	\$200,000
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$570,440	\$353,372	\$155,372	\$155,372

*End of Summary*

\_\_\_\_\_ Date adopted by Special District \_\_\_\_\_  
*Budget Officer / District Official (if not same as "Submitted by")*

**DISTRICT ADDRESS:** 107 Breakneck Road  
 Newcastle, WY 827011

**PREPARED BY:** Shirley Parks

**DISTRICT PHONE:** 307-746-9600

# Final Budget

Sweetwater Improvement and Service District  
**NAME OF DISTRICT/BOARD**

FYE 6/30/2022

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 <b>Tax Levy (From the County Treasurer)</b>	<b>4001</b>				
R-1.2 Other County Support (see note on the right)	<b>4005</b>				

## FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	<b>4211</b>				
R-2.2 Additional County Aid (non-treasurer)	<b>4237</b>				
R-2.3 City (or Town) Aid	<b>4237</b>				
R-2.4 Other (Specify)	<b>4237</b>				
R-2.5 <b>Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	<b>4300</b>	\$26,010	\$21,410	\$70,000	\$70,000
R-3.2 Sales of Goods or Services	<b>4300</b>				
R-3.3 Other Assessments	<b>4503</b>	\$9,111	\$9,111	\$9,111	\$9,111
R-3.4 <b>Total Operating Revenues</b>		\$35,121	\$30,521	\$79,111	\$79,111
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	<b>4201</b>				
R-4.2 Federal Grants thru State Agencies	<b>4201</b>				
R-4.3 Grants from State Agencies	<b>4211</b>	\$138,143	\$219,068	\$300,000	\$300,000
R-4.4 <b>Total Grants</b>		\$138,143	\$219,068	\$300,000	\$300,000
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	<b>4501</b>				
R-5.2 Other: Specify <u>PreCorp Capital Credit</u>	<b>4500</b>	\$43	\$0	\$100	\$100
R-5.3 Other: See Additional		\$2,408			
R-5.4 <b>Total Miscellaneous</b>		\$2,451	\$0	\$100	\$100
R-5.5 <b>Total Forecasted Revenue</b>		\$175,715	\$249,589	\$379,211	\$379,211
<b>R-6 Other Forecasted Revenue</b>					
R-6.1 a. Other past due as estimated by Co. Treas.	<b>4004</b>				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 _____	<b>4500</b>				
R-6.4 _____	<b>4500</b>				
R-6.5 _____					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Final Budget

Sweetwater Improvement and Service District

FYE 6/30/2022

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-1 Capital Outlay</b>					
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 <b>TOTAL CAPITAL OUTLAY</b>		\$0	\$0	\$0	\$0

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-2 Personnel Services</b>					
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 _____					
<b>E-3 Board Expenses</b>					
E-3.1 Travel	7011	\$0	\$0	\$500	\$500
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 _____	7013				
E-3.5 _____	7013				
E-3.6 _____					
<b>E-4 Contractual Services</b>					
E-4.1 Legal	7021	\$30	\$0	\$1,000	\$1,000
E-4.2 Accounting/Auditing	7022				
E-4.3 Other (Specify)					
E-4.4 _____	7023				
E-4.5 _____	7023				
E-4.6 _____					
<b>E-5 Other Administrative Expenses</b>					
E-5.1 Office Supplies	7031	\$301	\$270	\$850	\$850
E-5.2 Office equipment, rent & repair	7032	\$0	\$0	\$2,000	\$2,000
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 _____	7035				
E-5.7 _____	7035				
E-5.8 _____					
<b>E-6 TOTAL ADMINISTRATION</b>		\$331	\$270	\$4,350	\$4,350

# Final Budget

Sweetwater Improvement and Service District

FYE 6/30/2022

## OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
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	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Water Treatment	7220	\$435	\$0	\$500
E-9.2	Waterline Repair	7220	\$44,405	\$8,962	\$50,000
E-9.3	Advertising	7220	\$65	\$163	\$500
E-9.4	_____	7220			
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	_____	7230			
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	_____	7400			
E-11.2	_____	7400			
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Water Analysis	7450	\$2,895	\$500	\$3,500
E-12.2	Electricity	7450	\$849	\$900	\$1,500
E-12.3	System Operator	7450	\$1,754	\$2,800	\$4,000
E-12.4	Engineering	7450	\$0	\$0	\$5,000
E-12.5	_____ see additional details		\$11,400	\$8,000	\$19,100
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$61,803	\$21,325	\$84,100

# Final Budget

Sweetwater Improvement and Service District

FYE 6/30/2022

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>				
E-14.1	Liability	\$989	\$989	\$1,500	\$1,500
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	_____				
E-14.6	_____				
E-14.7	_____				
<b>E-15</b>	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes				
E-15.2	Workers Compensation				
E-15.3	Unemployment Taxes				
E-15.4	Retirement				
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7	_____				
E-15.8	_____				
E-15.9	_____				
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>	<b>\$989</b>	<b>\$989</b>	<b>\$1,500</b>	<b>\$1,500</b>

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>				
D-1.1	Principal				
D-1.2	Interest				
D-1.3	Fees				
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Final Budget

Sweetwater Improvement and Service District  
**NAME OF DISTRICT/BOARD** \_\_\_\_\_

FYE 6/30/2022

<b>GENERAL FUNDS</b>				
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		End of Year	Beginning	Beginning	
C-1	Balances at Beginning of Fiscal Year	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-1.1	General Fund Checking	\$10,522	\$10,522	\$19,000	\$19,000
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)	\$570,440	\$570,440	\$155,372	\$155,372
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$580,962</b>	<b>\$580,962</b>	<b>\$174,372</b>	<b>\$174,372</b>

C-2	General Fund Reductions:	2010			
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$570,440	\$353,372	\$155,372	\$155,372
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$570,440</b>	<b>\$353,372</b>	<b>\$155,372</b>	<b>\$155,372</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$10,522</b>	<b>\$227,590</b>	<b>\$19,000</b>	<b>\$19,000</b>

	<b>DOA Chart of Accounts</b>			
<b>SINKING &amp; DEBT SERVICE FUNDS</b>	<b>1070</b>			

C-3		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$700,777	\$564,635	\$347,567	\$347,567
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve	\$2,000	\$2,000	\$2,000	\$2,000
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	<b>SUB-TOTAL</b>	<b>\$702,777</b>	<b>\$566,635</b>	<b>\$349,567</b>	<b>\$349,567</b>
C-3.6	Identify the amount and project to be spent				
C-3.7	a. SLIB MRG Construction	\$60,242	\$219,068	\$200,000	\$200,000
C-3.8	b. WWDC Construction	\$77,900			
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$138,142</b>	<b>\$219,068</b>	<b>\$200,000</b>	<b>\$200,000</b>
C-3.12	Balance to be retained	\$564,635	\$347,567	\$149,567	\$149,567

<b>RESERVES</b>	<b>1090</b>			
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C-4		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$5,805	\$5,805	\$5,805	\$5,805
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$5,805</b>	<b>\$5,805</b>	<b>\$5,805</b>	<b>\$5,805</b>
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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	Balance to be retained	\$5,805	\$5,805	\$5,805	\$5,805

<b>BOND FUNDS</b>	<b>1060</b>			
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C-5		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>TOTAL TO BE SPENT</b>	<b>\$138,142</b>	<b>\$219,068</b>	<b>\$200,000</b>	<b>\$200,000</b>