

Proposed Budget

| Sweetwater Improvement and Service District | |
|---|---|
| Budget Hearing Information | |
| 107 Breakneck Road | Location: 92 Breakneck Rd, Newcastle, WY |
| Newcastle, WY 82701 | Date: 7/9/2025 |
| 307-746-9600 | Time: 5:00 PM |
| Weston County | Budget Prepared by: Shirley Parks |

| | | |
|---|-----------------------|--------------------|
| S-A | BUDGET MESSAGE | W.S. 16-12-403 (c) |
| <p>Sweetwater Improvement and Service District receives its operating funds from monthly waterline maintenance fees. The Proposed Budget for Fiscal Year 2025/2026 will be presented for approval at the Public Budget Hearing/Annual Member meeting on July 9, 2025 at 5 p.m.. The cost of water for the District has increased greatly. However, the District has been able to hold the waterline maintenance fees at the current rate of \$125.00 per month per household.</p> | | |

| | |
|--|----------------------------|
| S-B | RESERVE DESCRIPTION |
| <p>Each year Sweetwater Improvement and Service District sets aside Reserve funds to cover emergency situations. This coming Fiscal Year 2025/2026 will see the Reserve fund increase by \$1000.</p> | |

| S-C | | <div style="border: 1px solid black; padding: 5px;"> <p>Does the district have regular office hours exceeding 20 hours per week?</p> <div style="text-align: right; border: 1px solid black; padding: 2px 10px;">No</div> </div> | | | | | | | | | | | | | | | | | | | | | |
|--|------------------------|---|------------|---------|----------------|---------|---------------|---------|--------------|---------|--|--|--|--|--|--|--|--|--|--|--|--|---|
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 5px;">Names of Board Members</th> <th style="text-align: left; padding: 5px;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td style="padding: 5px;">Don Taylor</td><td style="padding: 5px;">12/1/28</td></tr> <tr><td style="padding: 5px;">Karmel Hoffman</td><td style="padding: 5px;">12/1/25</td></tr> <tr><td style="padding: 5px;">Shirley Parks</td><td style="padding: 5px;">12/1/26</td></tr> <tr><td style="padding: 5px;">Tina Conklin</td><td style="padding: 5px;">12/1/27</td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> <tr><td style="padding: 5px;"> </td><td style="padding: 5px;"> </td></tr> </tbody> </table> | Names of Board Members | Date of End of Term | Don Taylor | 12/1/28 | Karmel Hoffman | 12/1/25 | Shirley Parks | 12/1/26 | Tina Conklin | 12/1/27 | | | | | | | | | | | | | <div style="border: 1px solid black; padding: 5px; min-height: 40px;"> <!-- Empty space for notes --> </div> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>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.</p> </div> |
| Names of Board Members | Date of End of Term | | | | | | | | | | | | | | | | | | | | | | |
| Don Taylor | 12/1/28 | | | | | | | | | | | | | | | | | | | | | | |
| Karmel Hoffman | 12/1/25 | | | | | | | | | | | | | | | | | | | | | | |
| Shirley Parks | 12/1/26 | | | | | | | | | | | | | | | | | | | | | | |
| Tina Conklin | 12/1/27 | | | | | | | | | | | | | | | | | | | | | | |
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| | |
|---|--|
| Where are the minutes of your board meeting available for public review? | |
| 107 Breakneck Rd, Newcastle, WY 82701 | |
| How and where are the notices of meeting posted for the public? | |
| Monthly Board meetings are held on the third Wednesday of the month. Members of the District are informed of any other meetings by placing ad | |
| Where are the public meetings held? | |
| 92 Breakneck Rd, Newcastle, WY 82701 | |

PROPOSED BUDGET SUMMARY

| OVERVIEW | | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
|--------------------------|--|---|------------------------|-----------------------|---------------------|
| S-1 | Total Budgeted Expenditures | \$11,729 | \$18,125 | \$77,500 | \$77,500 |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 | Total Change to Restricted Funds | \$0 | \$1,000 | \$2,000 | \$2,000 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$65,647 | \$63,536 | \$124,736 | \$124,736 |
| S-5 | Amount requested from County Commissioners | \$0 | \$0 | \$0 | \$0 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |
| | Projected Surplus: | | | \$45,236 | \$45,236 |
| REVENUE SUMMARY | | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
| S-7 | Operating Revenues | \$30,050 | \$29,000 | \$80,000 | \$80,000 |
| 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 | \$0 | \$0 | \$0 | \$0 |
| S-13 | Other Forecasted Revenue | \$61 | \$0 | \$100 | \$100 |
| S-14 | Total Revenue | \$30,111 | \$29,000 | \$80,100 | \$80,100 |
| FY 7/1/25-6/30/26 | | Sweetwater Improvement and Service District | | | |
| EXPENDITURE SUMMARY | | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
| S-15 | Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$248 | \$28 | \$5,800 | \$5,800 |
| S-18 | Operations | \$10,228 | \$16,838 | \$70,400 | \$70,400 |
| S-19 | Indirect Costs | \$1,253 | \$1,259 | \$1,300 | \$1,300 |
| S-20R | Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 | Total Expenditures | \$11,729 | \$18,125 | \$77,500 | \$77,500 |
| DEBT SUMMARY | | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |
| CASH AND INVESTMENTS | | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
| S-22 | TOTAL GENERAL FUNDS | \$35,536 | \$34,536 | \$44,636 | \$44,636 |
| 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 | \$41,000 | \$41,000 | \$42,000 | \$42,000 |
| S-26 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$41,000 | \$41,000 | \$42,000 | \$42,000 |
| S-27 | Amount to be added | | | | |
| S-28 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 |
| S-29 | b. Reserves | \$0 | \$1,000 | \$2,000 | \$2,000 |
| S-30 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$0 | \$1,000 | \$2,000 | \$2,000 |
| S-31 | Subtotal | \$41,000 | \$42,000 | \$44,000 | \$44,000 |
| S-32 | Less Total to be spent | \$0 | \$0 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$41,000 | \$42,000 | \$44,000 | \$44,000 |

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 107 Breakneck Road
Newcastle, WY 82701

PREPARED BY: Shirley Parks

DISTRICT PHONE: 307-746-9600

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/31/23 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Sweetwater Improvement and Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

| | DOA Chart of Accounts | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending 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 | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 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 | \$30,050 | \$29,000 | \$80,000 | \$80,000 |
| R-3.2 Sales of Goods or Services | 4300 | | | | |
| R-3.3 Other Assessments | 4503 | | | | |
| R-3.4 Total Operating Revenues | | \$30,050 | \$29,000 | \$80,000 | \$80,000 |
| 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 | | | | |
| R-5.2 Other: Specify _____ | 4500 | | | | |
| R-5.3 Other: Additional _____ | | | | | |
| R-5.4 Total Miscellaneous | | \$0 | \$0 | \$0 | \$0 |
| R-5.5 Total Forecasted Revenue | | \$30,050 | \$29,000 | \$80,000 | \$80,000 |
| 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 Powder River Energy | 4500 | \$61 | \$0 | \$100 | \$100 |
| R-6.4 _____ | 4500 | | | | |
| R-6.5 _____ | | | | | |
| R-6.6 Total Other Forecasted Revenue (a+b) | | \$61 | \$0 | \$100 | \$100 |

Proposed Budget

Sweetwater Improvement and Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

E-1 Capital Outlay

- E-1.1 Real Property
- E-1.2 Vehicles
- E-1.3 Office Equipment
- E-1.4 Other (Specify)
- E-1.5 _____
- E-1.6 _____
- E-1.7 _____
- E-1.8 **TOTAL CAPITAL OUTLAY**

| DOA Chart of Accounts | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 6201 | | | | |
| 6210 | | | | |
| 6211 | | | | |
| 6200 | | | | |
| 6200 | | | | |
| | | | | |
| | \$0 | \$0 | \$0 | \$0 |

ADMINISTRATION BUDGET

E-2 Personnel Services

- E-2.1 Administrator
- E-2.2 Secretary
- E-2.3 Clerical
- E-2.4 Other (Specify)
- E-2.5 _____
- E-2.6 _____
- E-2.7 _____

E-3 Board Expenses

- E-3.1 Travel
- E-3.2 Mileage
- E-3.3 Other (Specify)
- E-3.4 _____
- E-3.5 _____
- E-3.6 _____

E-4 Contractual Services

- E-4.1 Legal
- E-4.2 Accounting/Auditing
- E-4.3 Other (Specify)
- E-4.4 _____
- E-4.5 _____
- E-4.6 _____

E-5 Other Administrative Expenses

- E-5.1 Office Supplies
- E-5.2 Office equipment, rent & repair
- E-5.3 Education
- E-5.4 Registrations
- E-5.5 Other (Specify)
- E-5.6 Advertising
- E-5.7 _____
- E-5.8 _____

E-6 TOTAL ADMINISTRATION

| DOA Chart of Accounts | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 7002 | | | | |
| 7003 | | | | |
| 7004 | | | | |
| 7005 | | | | |
| 7005 | | | | |
| | | | | |
| 7011 | \$0 | \$0 | \$500 | \$500 |
| 7012 | \$0 | \$0 | \$500 | \$500 |
| 7013 | | | | |
| 7013 | | | | |
| | | | | |
| 7021 | \$0 | \$0 | \$500 | \$500 |
| 7022 | \$0 | \$0 | \$3,500 | \$3,500 |
| 7023 | | | | |
| 7023 | | | | |
| | | | | |
| 7031 | \$110 | \$14 | \$300 | \$300 |
| 7032 | | | | |
| 7033 | | | | |
| 7034 | | | | |
| 7035 | \$138 | \$14 | \$500 | \$500 |
| 7035 | | | | |
| | | | | |
| | \$248 | \$28 | \$5,800 | \$5,800 |

Proposed Budget

Sweetwater Improvement and Service District

FYE 6/30/2026

OPERATIONS BUDGET

E-7 Personnel Services

E-7.1 Wages--Operations

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

E-8.2 Other (Specify)

E-8.3

E-8.4

E-8.5

E-9 Operating supplies (List)

E-9.1 Waterline Repair

E-9.2

E-9.3

E-9.4

E-9.5

E-10 Program Services (List)

E-10.1

E-10.2

E-10.3

E-10.4

E-10.5

E-11 Contractual Arrangements (List)

E-11.1

E-11.2

E-11.3

E-11.4

E-11.5

E-12 Other operations (Specify)

E-12.1 System Operator

E-12.2 Water Analysis

E-12.3 Electricity

E-12.4 Water

E-12.5

E-13 TOTAL OPERATIONS

| DOA Chart of Accounts | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
|-----------------------|------------------|---------------------|--------------------|------------------|
| 7202 | | | | |
| 7203 | | | | |
| 7204 | | | | |
| 7204 | | | | |
| | | | | |
| 7211 | | | | |
| 7212 | | | | |
| 7212 | | | | |
| | | | | |
| 7220 | \$34 | \$3 | \$40,000 | \$40,000 |
| 7220 | \$0 | \$0 | | |
| 7220 | | | | |
| 7220 | | | | |
| | | | | |
| 7230 | | | | |
| 7230 | | | | |
| 7230 | | | | |
| 7230 | | | | |
| | | | | |
| 7400 | | | | |
| 7400 | | | | |
| 7400 | | | | |
| 7400 | | | | |
| | | | | |
| 7450 | \$2,735 | \$1,700 | \$6,000 | \$6,000 |
| 7450 | \$0 | \$0 | \$1,400 | \$1,400 |
| 7450 | \$773 | \$885 | \$1,000 | \$1,000 |
| 7450 | \$6,686 | \$14,250 | \$22,000 | \$22,000 |
| | | | | |
| | \$10,228 | \$16,838 | \$70,400 | \$70,400 |

Proposed Budget

Sweetwater Improvement and Service District

FYE 6/30/2026

INDIRECT COSTS BUDGET

| | DOA Chart of Accounts | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending Approval |
|--------|--------------------------------|---------------------|------------------------|-----------------------|---------------------|
| E-14 | Insurance | | | | |
| E-14.1 | Liability | 7502 | \$1,253 | \$1,259 | \$1,300 |
| E-14.2 | Buildings and vehicles | 7503 | | | |
| E-14.3 | Equipment | 7504 | | | |
| E-14.4 | Other (Specify) | | | | |
| E-14.5 | | 7505 | | | |
| 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 | | \$1,253 | \$1,259 | \$1,300 |

DEBT SERVICE BUDGET

| | DOA Chart of Accounts | 2023-2024 Actual | 2024-2025 Estimated | 2025-2026 Proposed | Pending 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 |

Proposed Budget

Sweetwater Improvement and Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

GENERAL FUNDS

| | | End of Year | Beginning | Beginning | |
|-------------|--|-------------|-----------|-----------|----------|
| | | 2023-2024 | 2024-2025 | 2025-2026 | Pending |
| | | Actual | Estimated | Proposed | Approval |
| DOA Chart | | | | | |
| of Accounts | | | | | |
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking | 1010 | \$35,536 | \$35,536 | \$44,636 |
| 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) | | \$41,000 | \$41,000 | \$44,000 |
| C-1.6 | Total Estimated Cash and Investments on Hand | | \$76,536 | \$76,536 | \$88,636 |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | 2010 | | | |
| C-2.2 | b. Reserves | | \$41,000 | \$42,000 | \$44,000 |
| C-2.3 | Total Deductions (a+b) | | \$41,000 | \$42,000 | \$44,000 |
| C-2.4 | Estimated Non-Restricted Funds Available | | \$35,536 | \$34,536 | \$44,636 |

DOA Chart
of Accounts**SINKING & DEBT SERVICE FUNDS**

1070

| | | 2023-2024 | 2024-2025 | 2025-2026 | Pending |
|--------|---|-----------|-----------|-----------|----------|
| | | Actual | Estimated | Proposed | Approval |
| C-3 | 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 |

RESERVES

1090

| | | 2023-2024 | 2024-2025 | 2025-2026 | Pending |
|--------|---|-----------|-----------|-----------|----------|
| | | Actual | Estimated | Proposed | Approval |
| C-4 | Beginning Balance in Reserve Account (end of previous year) | \$41,000 | \$41,000 | \$42,000 | \$42,000 |
| C-4.2 | Date of Reserve Approval in Minutes: | | | | |
| C-4.3 | Amount to be added to the reserve | | \$1,000 | \$2,000 | \$2,000 |
| C-4.4 | Date of Reserve Approval in Minutes: | | | | |
| C-4.5 | SUB-TOTAL | \$41,000 | \$42,000 | \$44,000 | \$44,000 |
| 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: | | | | |
| C-4.11 | TOTAL OTHER RESERVE OUTLAY (a+b+c) | \$0 | \$0 | \$0 | \$0 |
| C-4.12 | Balance to be retained | \$41,000 | \$42,000 | \$44,000 | \$44,000 |

BOND FUNDS

1060

| | | 2023-2024 | 2024-2025 | 2025-2026 | Pending |
|-------|---|-----------|-----------|-----------|----------|
| | | Actual | Estimated | Proposed | Approval |
| C-5 | 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 |