

Final Budget

Canyon Improvement and Service District	
Budget Hearing Information	
389 Salt Creek Road	Location: Pizza Barn
Newcastle, WY 82701	Date: 6/3/2025
307-312-0768	Time: 5:00pm
Weston County	Budget Prepared by: Kari Drost and Angela Holliday

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
<p>As a budget is a statement of priorities, the Board is proposing to continue it's commitment to planning for the future health of our water system by building savings for infrastructure maintenance, repairs, and upgrades.</p>		
S-B	RESERVE DESCRIPTION	
Not applicable		

S-C																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%; padding: 5px;">Names of Board Members</th> <th style="width: 30%; padding: 5px;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td style="padding: 5px;">Kari Drost</td><td style="padding: 5px;">11/1/27</td></tr> <tr><td style="padding: 5px;">Phil Luca</td><td style="padding: 5px;">11/1/27</td></tr> <tr><td style="padding: 5px;">Angela Holliday</td><td style="padding: 5px;">11/1/27</td></tr> <tr><td style="padding: 5px;">Michael Starling</td><td style="padding: 5px;">11/1/28</td></tr> <tr><td style="padding: 5px;">Jacob Day</td><td style="padding: 5px;">11/1/28</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	Kari Drost	11/1/27	Phil Luca	11/1/27	Angela Holliday	11/1/27	Michael Starling	11/1/28	Jacob Day	11/1/28													<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">Does the district have regular office hours exceeding 20 hours per week?</td> <td style="width: 20%; padding: 5px; text-align: center;">No</td> </tr> <tr><td colspan="2" style="padding: 5px;"> </td></tr> <tr><td colspan="2" style="padding: 5px;"> </td></tr> <tr><td colspan="2" style="padding: 5px;"> </td></tr> <tr><td colspan="2" style="padding: 5px;"> </td></tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	No									<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">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.</td> <td style="width: 20%; padding: 5px;"> </td> </tr> </table>	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.	
Names of Board Members	Date of End of Term																																					
Kari Drost	11/1/27																																					
Phil Luca	11/1/27																																					
Angela Holliday	11/1/27																																					
Michael Starling	11/1/28																																					
Jacob Day	11/1/28																																					
Does the district have regular office hours exceeding 20 hours per week?	No																																					
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?

District information board on Salt Creek Road and emailed to all district members

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

District information board on Salt Creek Road and emailed to all district members

Where are the public meetings held?

Pizza Barn

FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$19,401	\$22,921	\$35,500	\$35,500
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$224,170	\$220,673	\$248,159	\$236,563
S-5	Amount requested from County Commissioners	\$41,241	\$31,973	\$36,400	\$36,400
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$212,659	\$201,063

REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	Operating Revenues	\$9,051	\$11,549	\$14,040	\$14,040
S-8	Tax levy (From the County Treasurer)	\$41,241	\$31,973	\$36,400	\$36,400
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	\$1,099	\$4,372	\$5,000	\$5,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$51,391	\$47,894	\$55,440	\$55,440
------	---------------	----------	----------	----------	----------

FY 7/1/25-6/30/26

Canyon Improvement and Service District

EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$6,000	\$6,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$12,112	\$12,256	\$15,940	\$15,940
S-18	Operations	\$6,589	\$10,665	\$13,560	\$13,560
S-19	Indirect Costs	\$700	\$0	\$0	\$0
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$19,401	\$22,921	\$35,500	\$35,500

DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
--------------	--	---------------------	------------------------	-----------------------	----------------

S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
------	------------------------	-----	-----	-----	-----

CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
----------------------	--	---------------------	------------------------	-----------------------	----------------

S-22	TOTAL GENERAL FUNDS	\$172,779	\$172,779	\$192,719	\$181,123
------	---------------------	-----------	-----------	-----------	-----------

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	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	\$0

End of Summary

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

Date adopted by Special District

DISTRICT ADDRESS: 389 Salt Creek Road
Newcastle, WY 82701

PREPARED BY: Kari Drost and Angela Holliday

DISTRICT PHONE: 307-312-0768

Final Budget

Canyon 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	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$41,241	\$31,973	\$36,400	\$36,400
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	Final 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	\$9,051	\$11,549	\$14,040	\$14,040
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$9,051	\$11,549	\$14,040	\$14,040
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	\$1,099	\$4,372	\$5,000	\$5,000
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$1,099	\$4,372	\$5,000	\$5,000
R-5.5 Total Forecasted Revenue		\$10,150	\$15,921	\$19,040	\$19,040
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

Final Budget

Canyon Improvement and Service District

FYE 6/30/2026

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
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 Water system monitoring equipment	6200	\$0	\$0	\$6,000	\$6,000
E-1.6	6200				
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$0	\$6,000	\$6,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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 Bookkeeper	7005	\$3,500	\$0	\$0	
E-2.6 Contract meter reader	7005	\$335	\$0	\$0	
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	\$0	\$0	\$500	\$500
E-4.2 Accounting/Auditing	7022	\$100	\$120	\$200	\$200
E-4.3 Other (Specify)					
E-4.4 Water operator	7023	\$3,896	\$7,988	\$10,000	\$10,000
E-4.5 Water testing	7023	\$744	\$1,147	\$1,500	\$1,500
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,714	\$1,478	\$1,800	\$1,800
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 Software	7035	\$1,639	\$1,466	\$1,740	\$1,740
E-5.7 Election expenses	7035	\$184	\$56	\$200	\$200
E-5.8					
E-6 TOTAL ADMINISTRATION		\$12,112	\$12,256	\$15,940	\$15,940

Final Budget

Canyon 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 Operating and maintenance

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 Advertising

E-12.2 Utilities

E-12.3 Memberships - WARS

E-12.4

E-12.5

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220	\$3,352	\$7,319	\$9,860	\$9,860
7220				
7220				
7220				
7230				
7230				
7230				
7230				
7400				
7400				
7400				
7400				
7450	\$313		\$200	\$200
7450	\$2,449	\$2,851	\$3,000	\$3,000
7450	\$475	\$495	\$500	\$500
7450				
	\$6,589	\$10,665	\$13,560	\$13,560

Final Budget

Canyon Improvement and Service District

FYE 6/30/2026

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$700			
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		\$700	\$0	\$0	\$0

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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	\$0

Final Budget

Canyon 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	Final Approval
		Actual	Estimated	Proposed	
		DOA Chart of Accounts			
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010	\$17,289	\$17,289	\$23,692
C-1.2	Savings and Investments	1040	\$144,596	\$144,596	\$145,536
C-1.3	General Fund CD Balance	1050	\$10,894	\$10,894	\$11,894
C-1.4	All Other Funds	1020		\$0	
C-1.5	Reserves (From Below)		\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand		\$172,779	\$172,779	\$181,123
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	Total Deductions (a+b)		\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available		\$172,779	\$172,779	\$181,123

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.1	Date of Reserve Approval in Minutes:				
C-3.2	Amount to be added to the reserve				
C-3.3	Date of Reserve Approval in Minutes:				
C-3.4	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.5	Identify the amount and project to be spent				
C-3.6	a.				
C-3.7	b.				
C-3.8	c.				
C-3.9	Date of Reserve Approval in Minutes:				
C-3.10	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.11	Balance to be retained	\$0	\$0	\$0	\$0
C-3.12					

RESERVES

1090

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.1	Date of Reserve Approval in Minutes:				
C-4.2	Amount to be added to the reserve				
C-4.3	Date of Reserve Approval in Minutes:				
C-4.4	SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.5	Identify the amount and project to be spent				
C-4.6	a.				
C-4.7	b.				
C-4.8	c.				
C-4.9	Date of Reserve Approval in Minutes:				
C-4.10	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.11	Balance to be retained	\$0	\$0	\$0	\$0
C-4.12					

BOND FUNDS

1060

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.1	Date of Reserve Approval in Minutes:				
C-5.2	Amount to be added to the reserve				
C-5.3	Date of Reserve Approval in Minutes:				
C-5.4	SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.5	Identify the amount and project to be spent				
C-5.6	Date of Reserve Approval in Minutes:				
C-5.7	Balance to be retained	\$0	\$0	\$0	\$0
C-5.8					
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0