

Final 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 \$2000.</p>	

S-C																																				
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<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>																																				

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	

FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final 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	Final 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	Final 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	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	\$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 7/9/2025

DISTRICT ADDRESS: 107 Breakneck Road
Newcastle, WY 82701

PREPARED BY: Shirley Parks

DISTRICT PHONE: 307-746-9600

Final 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	Final 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	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	\$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

Final 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	Final 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	Final 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

Final 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	Final 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

Final 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	Final 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	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

Final 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	Final Approval
		Actual	Estimated	Proposed	
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	Final Approval
		Actual	Estimated	Proposed	
C-3					
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

RESERVES

1090

		2023-2024	2024-2025	2025-2026	Final Approval
		Actual	Estimated	Proposed	
C-4					
C-4.1	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	Final Approval
		Actual	Estimated	Proposed	
C-5					
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