FY 7/1/26-6/30/27

Final Budget

Canyon Improvement and Service District		
		Budget Hearing Information
389 Salt Creek Road	**Location:**	Pizza Barn
Newcastle, WY 82701	**Date:**	6/2/2026
307-312-0768	**Time:**	5:30pm
Weston County	**Budget Prepared by:**	Kari Drost and Angela Holliday

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

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. CISD is actively buiding a perpetuity fund that can rely on interest as a source of revenue for operations. Savings is being built by continued monitoring of expenses for opportunities for reduction, opereating the entire district with transparency and fiscal discipline, as well as using mostly volunteer workforce for meter reading, billing, ad administration.

S-B **RESERVE DESCRIPTION**

N/A

S-C

Names of Board Members	Date of End of Term	Phone no.	Email:
Kari Drost	11/1/27	307-312-0768	karidrost72@yahoo.com
Phil Luca	11/1/27	307-949-0709	lucaphill@gmail.com
Angela Holliday	11/1/27	307-941-0240	sixangela1966@gmail.com
Jacob Day	11/1/28	307-746-8922	jakeday09@gmail.com

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

W.S. 16-12-303(a) requires special districts to maintain copies of records. Please enter the physical address, phone number, and hours open below.

Address of office:	391 Salt Creek Road, Newcastle, WY 82701
City, State, Zip:	249 Salt Creek Road, Newcastle, WY 82701
Phone Number:	307-312-0768
Hours Open:	all

Where are the minutes of your board meeting available for public review?

Emailed to all Members, posted on district information board on Salt Creek Road and at homes of Chair and Secretary

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

Emailed to all members and posted on district information board on Salt Creek Road

Where are the public meetings held?

Pizza Barn unless otherwise communicated

FINAL BUDGET SUMMARY

OVERVIEW		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-1	**Total Budgeted Expenditures**	$23,920	$24,150	$36,300	$36,300
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**	$228,916	$236,762	$263,596	$263,596
S-5	*Amount requested from County Commissioners*	$31,973	$36,400	$36,400	$36,400
S-6	**Additional Funding Needed :**			**$0**	**$0**
	Projected Surplus:			**$227,296**	**$227,296**

REVENUE SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-7	**Operating Revenues**	$11,449	$14,040	$14,040	$14,040
S-8	**Tax levy (From the County Treasurer)**	$31,973	$36,400	$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**	$4,372	$5,200	$5,200	$5,200
S-13	**Other Forecasted Revenue**	$0	$0	$0	$0
S-14	**Total Revenue**	$47,794	$55,640	$55,640	$55,640

FY 7/1/26-6/30/27 Canyon Improvement and Service District

EXPENDITURE SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 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**	$12,255	$12,255	$16,040	$16,040
S-18	**Operations**	$10,965	$11,195	$13,560	$13,560
S-19	**Indirect Costs**	$700	$700	$700	$700
S-20R	**Expenditures paid by Reserves**	$0	$0	$0	$0
S-20	**Total Expenditures**	$23,920	$24,150	$36,300	$36,300

DEBT SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-21	**Principal Paid on Debt**	$0	$0	$0	$0

CASH AND INVESTMENTS		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-22	**TOTAL GENERAL FUNDS**	$181,122	$181,122	$207,956	$207,956
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

Date adopted by Special District ____________

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

DISTRICT ADDRESS: 389 Salt Creek Road
Newcastle, WY 82701

PREPARED BY: Kari Drost and Angela Holliday

DISTRICT PHONE: 307-312-0768

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

Final Budget

Canyon Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2027

PROPERTY TAXES AND ASSESSMENTS

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
R-1	**Property Taxes and Assessments Received**					
R-1.1	**Tax Levy (From the County Treasurer)**	**4001**	$31,973	$36,400	$36,400	$36,400
R-1.2	Other County Support (see note on the right)	**4005**				

FORECASTED REVENUE

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 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**	$11,449	$14,040	$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**		$11,449	$14,040	$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**	$4,372	$5,200	$5,200	$5,200
R-5.2	Other: Specify	**4500**				
R-5.3	Other: Additional					
R-5.4	**Total Miscellaneous**		$4,372	$5,200	$5,200	$5,200
R-5.5	**Total Forecasted Revenue**		$15,821	$19,240	$19,240	$19,240
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
NAME OF DISTRICT/BOARD

FYE 6/30/2027

CAPITAL OUTLAY BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 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	Tank Cleaning	6200	$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	2024-2025 Actual	2025-2026 Estimated	2026-2027 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		7005				
E-2.6		7005				
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	$120	$120	$200	$200
E-4.3	Other (Specify)					
E-4.4	Water Operator	7023	$7,988	$7,988	$10,000	$10,000
E-4.5	Water testing	7023	$1,147	$1,147	$1,600	$1,600
E-4.6						
E-5	**Other Administrative Expenses**					
E-5.1	Office Supplies	7031	$1,478	$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	$1,466	$1,466	$1,740	$1,740
E-5.7	Election Expenses	7035	$56	$56	$200	$200
E-5.8						
E-6	**TOTAL ADMINISTRATION**		$12,255	$12,255	$16,040	$16,040

Final Budget

Canyon Improvement and Service District

FYE 6/30/2027

OPERATIONS BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
E-7	**Personnel Services**					
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						
E-8	**Travel**					
E-8.1	Mileage	7211				
E-8.2	Other (Specify)					
E-8.3		7212				
E-8.4		7212				
E-8.5						
E-9	**Operating supplies (List)**					
E-9.1	Operating and maintenance	7220	$7,619	$7,800	$9,860	$9,860
E-9.2		7220				
E-9.3		7220				
E-9.4		7220				
E-9.5						
E-10	**Program Services (List)**					
E-10.1		7230				
E-10.2		7230				
E-10.3		7230				
E-10.4		7230				
E-10.5						
E-11	**Contractual Arrangements (List)**					
E-11.1		7400				
E-11.2		7400				
E-11.3		7400				
E-11.4		7400				
E-11.5						
E-12	**Other operations (Specify)**					
E-12.1	Advertising	7450	$0	$0	$200	$200
E-12.2	Utilities	7450	$2,851	$2,900	$3,000	$3,000
E-12.3	Memberships - WARS	7450	$495	$495	$500	$500
E-12.4		7450				
E-12.5						
E-13	**TOTAL OPERATIONS**		$10,965	$11,195	$13,560	$13,560

Final Budget

Canyon Improvement and Service District **FYE** 6/30/2027

INDIRECT COSTS BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
E-14	**Insurance**					
E-14.1	Liability	7502	$700	$700	$700	$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	$700	$700	$700

DEBT SERVICE BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 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** 6/30/2027

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		DOA Chart of Accounts	*End of Year* 2024-2025 Actual	*Beginning* 2025-2026 Estimated	*Beginning* 2026-2027 Proposed	Final Approval
C-1	**Balances at Beginning of Fiscal Year**					
C-1.1	General Fund Checking	**1010**	$23,692	$23,692	$47,303	$47,303
C-1.2	Savings and Investments	**1040**	$145,536	$145,536	$10,954	$10,954
C-1.3	General Fund CD Balance	**1050**	$11,894	$11,894	$149,698	$149,698
C-1.4	All Other Funds	**1020**		$0		
C-1.5	Reserves (From Below)		$0	$0	$0	$0
C-1.6	**Total Estimated Cash and Investments on Hand**		$181,122	$181,122	$207,956	$207,956
C-2	**General Fund Reductions:**					
C-2.1	a. Unpaid bills at FYE	**2010**				
C-2.2	b. Reserves		$0	$0	$0	$0
C-2.3	**Total Deductions (a+b)**		$0	$0	$0	$0
C-2.4	**Estimated Non-Restricted Funds Available**		$181,122	$181,122	$207,956	$207,956

SINKING & DEBT SERVICE FUNDS

DOA Chart of Accounts: **1070**

		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
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

DOA Chart of Accounts: **1090**

		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		$0	$0	
C-4.2	*Date of Reserve Approval in Minutes:*				
C-4.3	Amount to be added to the reserve				
C-4.4	*Date of Reserve Approval in Minutes:*				
C-4.5	SUB-TOTAL	$0	$0	$0	$0
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	$0	$0	$0	$0

BOND FUNDS

DOA Chart of Accounts: **1060**

		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
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