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

Proposed Budget

Sweetwater Improvement and Service District

		Budget Hearing Information
107 Breakneck Rd	**Location:**	92 Breakneck Rd
Newcastle, WY 82701	**Date:**	7/15/2026
307-746-9600	**Time:**	5:00 PM
Weston County	**Budget Prepared by:**	Shirley Parks

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

Sweetwater Improvement and Service District has a Board of three (3) elected members. There are also two appointed positions. Only one of these positions is filled. Board members are not reimbursed for their service. Revenue by way of monthly waterline maintenance fees are received from District members. These funds are used to offset expenses for repairs, supplies and water. There was no increase of Waterline Maintenance Fees for District members for Fiscal Year 25/26 and no increase will be made for the upcoming Fiscal Year 26/27. This year the District was able to purchase a Certificate of Deposit.

S-B **RESERVE DESCRIPTION**

Sweetwater Improvement and Service District holds funds in reserve for emergencies such as waterline repair and parts replacement. Currently there is $43,000 in Reserves with plans to increase this amount to $45,000 in the upcoming fiscal year.

S-C

Names of Board Members	Date of End of Term	Phone no.	Email:
Donald Taylor	12/1/28		
Shirley Parks	12/1/26		
Karmel Hoffman	12/1/29		
Tina Conklin	12/1/27		

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?

92 Breakneck Rd, Newcastle, WY 82701

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

Monthly meetings are held the third Wednesday of the month at 5 pm. Other meetings are placed in a Public Notice in a local newspaper and also

Where are the public meetings held?

92 Breakneck Rd, Newcastle, WY 82701

PROPOSED BUDGET SUMMARY

	OVERVIEW	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-1	**Total Budgeted Expenditures**	$16,069	$18,301	$80,800	$80,800
S-2	**Total Principal to Pay on Debt**	$0	$0	$0	$0
S-3	**Total Change to Restricted Funds**	$0	$2,000	$2,000	$2,000
S-4	**Total General Fund and Forecasted Revenues Available**	$82,292	$79,080	$139,272	$139,272
S-5	*Amount requested from County Commissioners*	$0	$0	$0	$0
S-6	**Additional Funding Needed :**			**$0**	$0
	Projected Surplus:			**$56,472**	$56,472

	REVENUE SUMMARY	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-7	**Operating Revenues**	$31,425	$28,000	$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	$213	$800	$800
S-13	**Other Forecasted Revenue**	$0	$0	$0	$0
S-14	**Total Revenue**	$31,425	$28,213	$80,800	$80,800

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

	EXPENDITURE SUMMARY	2024-2025 Actual	2025-2026 Estimated	2026-2027 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**	$98	$128	$2,500	$2,500
S-18	**Operations**	$14,712	$16,920	$77,000	$77,000
S-19	**Indirect Costs**	$1,259	$1,253	$1,300	$1,300
S-20R	**Expenditures paid by Reserves**	$0	$0	$0	$0
S-20	**Total Expenditures**	$16,069	$18,301	$80,800	$80,800

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

	CASH AND INVESTMENTS	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-22	**TOTAL GENERAL FUNDS**	$50,867	$50,867	$58,472	$58,472
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	$43,000	$43,000
S-26	c. Bond Funds	$0	$0	$0	$0
	Total Reserves (a+b+c)	$41,000	$41,000	$43,000	$43,000
S-27	**Amount to be added**				
S-28	a. Sinking and Debt Service Funds	$0	$0	$0	$0
S-29	b. Reserves	$0	$2,000	$2,000	$2,000
S-30	c. Bond Funds	$0	$0	$0	$0
	Total to be added (a+b+c)	$0	$2,000	$2,000	$2,000
S-31	**Subtotal**	$41,000	$43,000	$45,000	$45,000
S-32	**Less Total to be spent**	$0	$0	$0	$0
S-33	**TOTAL RESERVES AT END OF FISCAL YEAR**	$41,000	$43,000	$45,000	$45,000

End of Summary

Date adopted by Special District ______________

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

DISTRICT ADDRESS: 107 Breakneck Rd
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.

Proposed Budget

Sweetwater 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	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	2024-2025 Actual	2025-2026 Estimated	2026-2027 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	$31,425	$28,000	$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**		$31,425	$28,000	$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	$0	$213	$800	$800
R-5.2	Other: Specify CD	4500				
R-5.3	Other: Additional					
R-5.4	**Total Miscellaneous**		$0	$213	$800	$800
R-5.5	**Total Forecasted Revenue**		$31,425	$28,213	$80,800	$80,800
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	$0			
R-6.4		4500				
R-6.5						
R-6.6	**Total Other Forecasted Revenue (a+b)**		$0	$0	$0	$0

Proposed Budget

Sweetwater 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	Pending 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		6200				
E-1.6		6200				
E-1.7						
E-1.8	**TOTAL CAPITAL OUTLAY**		$0	$0	$0	$0

ADMINISTRATION BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending 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	$0	$0	$500	$500
E-3.2	Mileage	7012	$0	$0	$500	$500
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	$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						
E-5	**Other Administrative Expenses**					
E-5.1	Office Supplies	7031	$15	$28	$300	$300
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	Advertising	7035	$83	$100	$200	$200
E-5.7		7035				
E-5.8						
E-6	**TOTAL ADMINISTRATION**		$98	$128	$2,500	$2,500

Proposed Budget

Sweetwater Improvement and Service District | **FYE** 6/30/2027

OPERATIONS BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending 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	Waterline Repair	7220			$40,000	$40,000
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	System Operator	7450	$1,499	$2,070	$6,000	$6,000
E-12.2	Water analysis	7450	$0	$0	$2,000	$2,000
E-12.3	Electricity	7450	$907	$850	$1,000	$1,000
E-12.4	Water	7450	$12,307	$14,000	$28,000	$28,000
E-12.5						
E-13	**TOTAL OPERATIONS**		$14,712	$16,920	$77,000	$77,000

Proposed Budget

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

INDIRECT COSTS BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
E-14	**Insurance**					
E-14.1	Liability	**7502**	$1,259	$1,253	$1,300	$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**		$1,259	$1,253	$1,300	$1,300

DEBT SERVICE BUDGET

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 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	$0

Proposed Budget

Sweetwater Improvement and Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2027

GENERAL FUNDS

			DOA Chart of Accounts	End of Year 2024-2025 Actual	Beginning 2025-2026 Estimated	Beginning 2026-2027 Proposed	Pending Approval
C-1	**Balances at Beginning of Fiscal Year**						
C-1.1	General Fund Checking		1010	$50,867	$50,867	$38,472	$38,472
C-1.2	Savings and Investments		1040		$0		
C-1.3	General Fund CD Balance		1050	$0	$0	$20,000	$20,000
C-1.4	All Other Funds		1020		$0		
C-1.5	Reserves (From Below)			$41,000	$43,000	$45,000	$45,000
C-1.6	**Total Estimated Cash and Investments on Hand**			$91,867	$93,867	$103,472	$103,472
C-2	**General Fund Reductions:**						
C-2.1	a. Unpaid bills at FYE		2010				
C-2.2	b. Reserves			$41,000	$43,000	$45,000	$45,000
C-2.3	**Total Deductions (a+b)**			$41,000	$43,000	$45,000	$45,000
C-2.4	**Estimated Non-Restricted Funds Available**			$50,867	$50,867	$58,472	$58,472

SINKING & DEBT SERVICE FUNDS

DOA Chart of Accounts: 1070

		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending 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	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	$41,000	$41,000	$43,000	$43,000
C-4.2	*Date of Reserve Approval in Minutes:* *7/10/2024*				
C-4.3	Amount to be added to the reserve		$2,000	$2,000	$2,000
C-4.4	*Date of Reserve Approval in Minutes:* *7/9/2025*				
C-4.5	SUB-TOTAL	$41,000	$43,000	$45,000	$45,000
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	$43,000	$45,000	$45,000

BOND FUNDS

DOA Chart of Accounts: 1060

		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending 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