

# Final Budget

Freedom Hills Improvement & Service District	
Budget Hearing Information	
PO Box 4432, Gillette, WY 82717	Location: 12 Chickadee
Gillette, WY 82717	Date: 6/21/2021
307-685-8235	Time: 7:00 p.m.
Campbell County	Budget Prepared by: Helenanne Cathey

**S-A BUDGET MESSAGE** W.S. 16-4-104(d)

The District manages the water system, roads, garbage collection and community building / mailboxes shelter. The District funds a reserves account for the long term needs of the water system. The District saw a decrease in water usage this last year due to the installation of the water meters. Repair costs are anticipated to decrease, however, long-term capital replacement or repairs are expected to increase. The water tank had a hole near the top, and the top of the tank has become concave over the years as it is 40 years old. After a high wind this last year, a beam came down and broke the bottom of the tank, and the tank replacement became immediately critical. The District has been approved for grants from the County and State, and a loan has also been approved from First Northern Bank to fund the remainder of the project without depleting reserves. Assessments will increase for the loan as well as for an increase in the budget for roads by \$4,000. The assessment was \$959.20 per lot last year and will be \$1,134.50 this year which is an increase of \$175.30 per year or \$14.60 per month. Mallard Road needs significant repairs. The total amount each landowner pays with assessment and water billing comes to approximately \$135.79 per month, which is for water, roads, garbage collection, and the community building/mailbox shelter.

**S-B RESERVE DESCRIPTION**

\$37,821 is deposited annually to reserves for long term capital improvements and major repairs.

**S-C**

Names of Board Members	Date of End of Term
Nick Petersen, President	Nov., 2024
Mike Zmudzinski, Vice President	Nov., 2022
Amy Boyer, Sec./Treasurer	Nov., 2022

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

**If Yes, enter**

Address of office: 400 S Gillette Ave., Suite 106

City, State, Zip: Gillette, WY 82717

Phone Number: 307-685-8235

Hours Open: Most Mondays thru Thursdays, 9 a.m. - 6 p.m.

Where are the minutes of your board meeting available for public review?  
 400 S Gillette Ave., Suite 106, Gillette or online at [www.catheyconsulting.net](http://www.catheyconsulting.net)

How and where are the notices of meeting posted for the public?  
 in meeting minutes and online at [www.catheyconsulting.net](http://www.catheyconsulting.net) and by District mailboxes

Where are the public meetings held?  
 12 Chickadee Road - Freedom Hills Community Building or at 400 S Gillette Ave., Suite 106, Gillette (Cathey Consulting)

## FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$157,434	\$198,573	\$786,662	\$852,006
S-2	Total Principal to Pay on Debt	\$138,065	\$138,065	\$72,152	\$72,152
S-3	Total Change to Restricted Funds	\$0	\$38,017	\$37,821	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$459,611	\$456,365	\$896,635	\$924,158
S-5	Amount requested from County Commissioners	\$153,360	\$153,258	\$181,386	\$181,386
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	Operating Revenues	\$112,248	\$99,460	\$108,862	\$108,862
S-8	Tax levy (From the County Treasurer)	\$153,360	\$153,258	\$181,386	\$181,386
S-9	Government Support	\$0	\$10,000	\$229,662	\$239,662
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$446	\$90	\$1,600	\$1,600
S-13	Other Forecasted Revenue	\$0	\$0	\$200,000	\$200,000

S-14	Total Revenue	\$266,054	\$262,808	\$721,510	\$731,510
FY 7/1/21-6/30/22		Freedom Hills Improvement & Service District			

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$67,148	\$421,162	\$431,162
S-16	Interest and Fees On Debt	\$6,624	\$6,624	\$25,068	\$25,068
S-17	Administration	\$7,300	\$7,000	\$8,000	\$8,000
S-18	Operations	\$136,747	\$111,038	\$325,327	\$380,671
S-19	Indirect Costs	\$6,763	\$6,763	\$7,105	\$7,105
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$157,434	\$198,573	\$786,662	\$852,006

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	Principal Paid on Debt	\$138,065	\$138,065	\$72,152	\$72,152

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$193,557	\$193,557	\$175,125	\$192,648

**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	\$93,032	\$93,032	\$131,049	\$131,049
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$93,032	\$93,032	\$131,049	\$131,049
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$38,017	\$37,821	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$0	\$38,017	\$37,821	\$0
S-31	Subtotal	\$93,032	\$131,049	\$168,870	\$131,049
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$93,032	\$131,049	\$168,870	\$131,049

*End of Summary*

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

Date adopted by Special District 6/21/2021

DISTRICT ADDRESS: PO Box 4432, Gillette, WY 82717  
Gillette, WY 82717

PREPARED BY: Helenanne Cathey

DISTRICT PHONE: 307-685-8235

# Final Budget

Freedom Hills Improvement & Service District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 <b>Tax Levy (From the County Treasurer)</b>	4001	\$153,360	\$153,258	\$181,386	\$181,386
R-1.2 Other County Support (see note on the right)	4005				

## FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	4211			\$181,162	\$181,162
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) County Grant	4237		\$10,000	\$48,500	\$58,500
R-2.5 <b>Total Government Support</b>		\$0	\$10,000	\$229,662	\$239,662
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300	\$112,248	\$99,460	\$108,862	\$108,862
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$112,248	\$99,460	\$108,862	\$108,862
<b>R-4 Grants</b>					
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 <b>Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$446	\$90	\$1,600	\$1,600
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$446	\$90	\$1,600	\$1,600
R-5.5 <b>Total Forecasted Revenue</b>		\$112,694	\$109,550	\$340,124	\$350,124
<b>R-6 Other Forecasted Revenue</b>					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 Bank Loan	4500			\$200,000	\$200,000
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$200,000	\$200,000

# Final Budget

Freedom Hills Improvement & Service District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

		DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>					
E-1.1	Real Property	6201		\$67,148	\$421,162	\$431,162
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	<b>TOTAL CAPITAL OUTLAY</b>		\$0	\$67,148	\$421,162	\$431,162

## ADMINISTRATION BUDGET

		DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>					
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	_____					
<b>E-3</b>	<b>Board Expenses</b>					
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	_____					
<b>E-4</b>	<b>Contractual Services</b>					
E-4.1	Legal	7021				
E-4.2	Accounting/Auditing	7022				
E-4.3	Other (Specify)					
E-4.4	_____	7023				
E-4.5	_____	7023				
E-4.6	_____					
<b>E-5</b>	<b>Other Administrative Expenses</b>					
E-5.1	Office Supplies	7031				
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	<b>Total Administrative</b>	7035	\$7,300	\$7,000	\$8,000	\$8,000
E-5.7	_____	7035				
E-5.8	_____					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>		\$7,300	\$7,000	\$8,000	\$8,000

# Final Budget

## OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
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	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	_____	7220			
E-9.2	_____	7220			
E-9.3	_____	7220			
E-9.4	_____	7220			
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	_____	7230			
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	_____	7400			
E-11.2	_____	7400			
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Garbage	7450	\$31,609	\$31,609	\$32,200
E-12.2	Roads/Mailboxes	7450	\$28,853	\$9,278	\$46,963
E-12.3	Water	7450	\$76,285	\$70,151	\$71,039
E-12.4	Misc.	7450			\$175,125
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$136,747	\$111,038	\$325,327
					\$380,671

# Final Budget

Freedom Hills Improvement & Service District

FYE 6/30/2022

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>				
E-14.1	Liability	\$6,763	\$6,763	\$7,105	\$7,105
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	_____				
E-14.6	_____				
E-14.7	_____				
<b>E-15</b>	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes				
E-15.2	Workers Compensation				
E-15.3	Unemployment Taxes				
E-15.4	Retirement				
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7	_____				
E-15.8	_____				
E-15.9	_____				
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>	<b>\$6,763</b>	<b>\$6,763</b>	<b>\$7,105</b>	<b>\$7,105</b>

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>				
D-1.1	Principal	\$138,065	\$138,065	\$72,152	\$72,152
D-1.2	Interest	\$6,624	\$6,624	\$25,068	\$25,068
D-1.3	Fees				
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$144,689</b>	<b>\$144,689</b>	<b>\$97,220</b>	<b>\$97,220</b>

# Final Budget

Freedom Hills Improvement & Service District  
**NAME OF DISTRICT/BOARD** \_\_\_\_\_

FYE 6/30/2022

<b>GENERAL FUNDS</b>				
----------------------	--	--	--	--

		End of Year	Beginning	Beginning	
C-1 <b>Balances at Beginning of Fiscal Year</b>	<b>DOA Chart of Accounts</b>	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-1.1 General Fund Checking	1010	\$189,220	\$189,220	\$175,125	\$192,648
C-1.2 Savings and Investments	1040		\$0		
C-1.3 General Fund CD Balance	1050		\$0		
C-1.4 All Other Funds	1020	\$4,337	\$4,337		
C-1.5 Reserves (From Below)		\$93,032	\$93,032	\$168,870	\$131,049
C-1.6 <b>Total Estimated Cash and Investments on Hand</b>		\$286,589	\$286,589	\$343,995	\$323,697

<b>C-2 General Fund Reductions:</b>					
C-2.1 a. Unpaid bills at FYE	2010				
C-2.2 b. Reserves		\$93,032	\$131,049	\$168,870	\$131,049
C-2.3 <b>Total Deductions (a+b)</b>		\$93,032	\$131,049	\$168,870	\$131,049
C-2.4 <b>Estimated Non-Restricted Funds Available</b>		\$193,557	\$155,540	\$175,125	\$192,648

	<b>DOA Chart of Accounts</b>				
<b>SINKING &amp; DEBT SERVICE FUNDS</b>	1070				

<b>C-3</b>		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-3.1 Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
C-3.2 <i>Date of Reserve Approval in Minutes:</i> _____					
C-3.3 Amount to be added to the reserve					
C-3.4 <i>Date of Reserve Approval in Minutes:</i> _____					
C-3.5 <b>SUB-TOTAL</b>		\$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 <i>Date of Reserve Approval in Minutes:</i> _____					
C-3.11 <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>		\$0	\$0	\$0	\$0
C-3.12 Balance to be retained		\$0	\$0	\$0	\$0

<b>RESERVES</b>	1090				
-----------------	------	--	--	--	--

<b>C-4</b>		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-4.1 Beginning Balance in Reserve Account (end of previous year)		\$93,032	\$93,032	\$131,049	\$131,049
C-4.2 <i>Date of Reserve Approval in Minutes:</i> _____					
C-4.3 Amount to be added to the reserve			\$38,017	\$37,821	
C-4.4 <i>Date of Reserve Approval in Minutes:</i> _____					
C-4.5 <b>SUB-TOTAL</b>		\$93,032	\$131,049	\$168,870	\$131,049
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 <i>Date of Reserve Approval in Minutes:</i> _____					
C-4.11 <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>		\$0	\$0	\$0	\$0
C-4.12 Balance to be retained		\$93,032	\$131,049	\$168,870	\$131,049

<b>BOND FUNDS</b>	1060				
-------------------	------	--	--	--	--

<b>C-5</b>		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-5.1 Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
C-5.2 <i>Date of Reserve Approval in Minutes:</i> _____					
C-5.3 Amount to be added to the reserve					
C-5.4 <i>Date of Reserve Approval in Minutes:</i> _____					
C-5.5 <b>SUB-TOTAL</b>		\$0	\$0	\$0	\$0
C-5.6 Identify the amount and project to be spent					
C-5.7 <i>Date of Reserve Approval in Minutes:</i> _____					
C-5.8 Balance to be retained		\$0	\$0	\$0	\$0
C-5.9 <b>TOTAL TO BE SPENT</b>		\$0	\$0	\$0	\$0