

Final Budget

Bennor Estates Improvement & Service District	
Budget Hearing Information	
PO Box 2544	Location: 400 S Gillette Ave, Suite 106, Gillette
Gillette, WY 82717	Date: 6/15/2021
307-685-8235	Time: 12:00 p.m.
Campbell County	Budget Prepared by: Helenanne Cathey

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

Bennor Estates ISD manages the water system and roads. The District's loan was paid off in February, 2021, so the Bond fund will no longer be needed for that loan. Fees will stay the same this next fiscal year so that additional funds can be deposited into reserves as needed to ensure the District has the funds to make long term capital improvements to operate the water system. In addition, more money will be allocated to roads to ensure the long-term maintenance of the roads.

S-B RESERVE DESCRIPTION

The District has increased the amount to be deposited to reserves from \$6,030 to \$18,095. This increase is from the amount that was going toward the loan repayment since the loan has been paid off. The reserve balance needs to be built up in order to provide for long-term capital improvements such as a tank replacement, major water line replacements, etc.

S-C

Names of Board Members	Date of End of Term
Lynne Gray, President	Nov., 2022
Cody Engstrom, Vice President	Nov., 2024
Katie Balamut, Sec./Treas.	Nov., 2022

Does the district have regular office hours exceeding 20 hours per week?	<input type="checkbox"/> 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. to 5 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

How and where are the notices of meeting posted for the public?
 In meeting minutes and online at www.catheyconsulting.net

Where are the public meetings held?
 400 S Gillette Avenue, Suite 106, Gillette

FINAL BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$79,272	\$90,766	\$133,182	\$133,182
S-2	Total Principal to Pay on Debt	\$20,000	\$20,315	\$0	\$0
S-3	Total Change to Restricted Funds	\$7,116	-\$5,871	\$18,095	\$18,095
S-4	Total General Fund and Forecasted Revenues Available	\$145,163	\$142,066	\$151,277	\$151,277
S-5	Amount requested from County Commissioners	\$71,041	\$72,594	\$72,660	\$72,360
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-7	Operating Revenues	\$11,388	\$4,696	\$3,400	\$3,700
S-8	Tax levy (From the County Treasurer)	\$71,041	\$72,594	\$72,660	\$72,360
S-9	Government Support	\$1,615	\$3,951	\$4,684	\$4,684
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$394	\$100	\$220	\$220
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$84,438	\$81,341	\$80,964	\$80,964
FY 7/1/21-6/30/22		Bennor Estates Improvement & Service District			

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$1,800	\$900	\$0	\$0
S-17	Administration	\$6,906	\$5,575	\$6,850	\$6,850
S-18	Operations	\$47,376	\$47,742	\$124,782	\$124,782
S-19	Indirect Costs	\$1,390	\$1,423	\$1,550	\$1,550
S-20R	Expenditures paid by Reserves	\$21,800	\$35,126	\$0	\$0
S-20	Total Expenditures	\$79,272	\$90,766	\$133,182	\$133,182

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-21	Principal Paid on Debt	\$20,000	\$20,315	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$60,725	\$60,725	\$70,313	\$70,313

Summary of Reserve Funds		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$11,244	\$12,034	\$0	\$0
S-25	b. Reserves	\$51,996	\$58,322	\$64,485	\$64,485
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$63,240	\$70,356	\$64,485	\$64,485
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$22,590	\$23,092	\$0	\$0
S-29	b. Reserves	\$6,326	\$6,163	\$18,095	\$18,095
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$28,916	\$29,255	\$18,095	\$18,095
S-31	Subtotal	\$92,156	\$99,611	\$82,580	\$82,580
S-32	Less Total to be spent	\$21,800	\$35,126	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$70,356	\$64,485	\$82,580	\$82,580

End of Summary

Date adopted by Special District 6/15/2021

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

DISTRICT ADDRESS: PO Box 2544
Gillette, WY 82717

PREPARED BY: Helenanne Cathey

DISTRICT PHONE: 307-685-8235

Final Budget

Bennor Estates Improvement & Service District
NAME OF DISTRICT/BOARD

FYE 6/30/2022

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$71,041	\$72,594	\$72,660	\$72,360
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
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) County Grant	4237	\$1,615	\$3,951	\$4,684	\$4,684
R-2.5 Total Government Support		\$1,615	\$3,951	\$4,684	\$4,684
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$11,388	\$4,696	\$3,400	\$3,700
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$11,388	\$4,696	\$3,400	\$3,700
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	\$394	\$100	\$220	\$220
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$394	\$100	\$220	\$220
R-5.5 Total Forecasted Revenue		\$13,397	\$8,747	\$8,304	\$8,604
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

Bennor Estates 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
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	2019-2020 Actual	2020-2021 Estimated	2021-2022 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				
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				
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 Total Administrative	7035	\$6,906	\$5,575	\$6,850	\$6,850
E-5.7 _____	7035				
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$6,906	\$5,575	\$6,850	\$6,850

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OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 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	_____	7220			
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	Total Operations	7450	\$47,376	\$47,742	\$124,782
E-12.2	_____	7450			
E-12.3	_____	7450			
E-12.4	_____	7450			
E-12.5	_____				
E-13 TOTAL OPERATIONS			\$47,376	\$47,742	\$124,782

Final Budget

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$1,390	\$1,423	\$1,550	\$1,550
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		\$1,390	\$1,423	\$1,550	\$1,550

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401	\$20,000	\$20,315	\$0	
D-1.2 Interest	6410	\$1,800	\$900	\$0	
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$21,800	\$21,215	\$0	\$0

Final Budget

Bennor Estates Improvement & Service District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	\$60,725	\$60,725	\$70,313	\$70,313
C-1.2	Savings and Investments		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$70,356	\$70,356	\$82,580	\$82,580
C-1.6	Total Estimated Cash and Investments on Hand	\$131,081	\$131,081	\$152,893	\$152,893
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$70,356	\$64,485	\$82,580	\$82,580
C-2.3	Total Deductions (a+b)	\$70,356	\$64,485	\$82,580	\$82,580
C-2.4	Estimated Non-Restricted Funds Available	\$60,725	\$66,596	\$70,313	\$70,313

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$11,244	\$12,034	\$0	
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve	\$22,590	\$23,092		
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$33,834	\$35,126	\$0	\$0
C-3.6	Identify the amount and project to be spent				
C-3.7	a. <u>Loan payment</u>	\$21,800	\$21,215		
C-3.8	b. <u>Transfer to other accts.</u>		\$13,911		
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$21,800	\$35,126	\$0	\$0
C-3.12	Balance to be retained	\$12,034	\$0	\$0	\$0

	DOA Chart of Accounts
RESERVES	1090

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$51,996	\$58,322	\$64,485	\$64,485
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve	\$6,326	\$6,163	\$18,095	\$18,095
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	SUB-TOTAL	\$58,322	\$64,485	\$82,580	\$82,580
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	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$58,322	\$64,485	\$82,580	\$82,580

	DOA Chart of Accounts
BOND FUNDS	1060

		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Final Approval
C-5					
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	SUB-TOTAL	\$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	TOTAL TO BE SPENT	\$21,800	\$35,126	\$0	\$0