

Final Budget

| Pineview Improvement & Service District | |
|---|--|
| Budget Hearing Information | |
| PO Box 3827 | Location: 400 S Gillette Ave., Suite 106, Gillette |
| Gillette, WY 82717 | Date: 6/28/2021 |
| 307-685-8235 | Time: 5:00 p.m. |
| Campbell County | Budget Prepared by: Helenanne Cathey |

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

The District manages the roads and water. A water storage tank and water meters were installed this last fiscal year. A billing structure for water usage will be established and started July 1, 2021, to help with major costs and long term capital improvements. In addition to the construction of a water tank and installation of meters, there were two major repairs on the water system in this last fiscal year that required pump and motor replacements for a cost of over \$30,000. The County approved an emergency grant to assist in the costs, but it still took a large share of the District's reserves. The District still hopes to allow additional taps onto the water system when requests are made. A reserve account is set up to maintain the \$23,320 required by the state as well as build reserves for future major repairs and capital improvement projects.

S-B RESERVE DESCRIPTION

A reserve account is set up to maintain the \$23,320 required by the state as well as build reserves for future major repairs and capital improvement projects.

S-C

| Names of Board Members | Date of End of Term |
|---------------------------------|---------------------|
| David Collins, President | May, 2025 |
| Michael Hardman, Vice President | May, 2023 |
| Nancy Bock, Sec./Treas. | May, 2025 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

| | |
|--|--|
| Does the district have regular office hours exceeding 20 hours per week? | <input checked="" type="checkbox"/> Yes |
| If Yes, enter | |
| Address of office: | 400 S Gillette Ave., Suite 106 |
| City, State, Zip: | Gillette, WY 82716 |
| Phone Number: | 307-685-8235 |
| Hours Open: | Most Mondays thru Thursdays, 9 a.m. - 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.n35

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

FINAL BUDGET SUMMARY

| OVERVIEW | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval |
|----------|--|---------------------|------------------------|-----------------------|----------------|
| S-1 | Total Budgeted Expenditures | \$207,815 | \$772,878 | \$101,349 | \$75,995 |
| S-2 | Total Principal to Pay on Debt | \$67,966 | \$155,142 | \$2,371 | \$9,633 |
| S-3 | Total Change to Restricted Funds | \$0 | -\$21,828 | \$6,534 | \$6,534 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$239,663 | \$930,785 | \$110,254 | \$92,162 |
| S-5 | Amount requested from County Commissioners | \$25,619 | \$25,125 | \$25,142 | \$25,102 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval |
|-----------------|--|---------------------|------------------------|-----------------------|----------------|
| S-7 | Operating Revenues | \$21,978 | \$23,960 | \$40,120 | \$40,120 |
| S-8 | Tax levy (From the County Treasurer) | \$25,619 | \$25,125 | \$25,142 | \$25,102 |
| S-9 | Government Support | \$77,176 | \$330,943 | \$0 | \$0 |
| S-10 | Grants | \$99,265 | \$535,163 | \$0 | \$0 |
| S-11 | Other County Support (Not from Co. Treas.) | \$0 | \$0 | \$0 | \$0 |
| S-12 | Miscellaneous | \$131 | \$100 | \$100 | \$140 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|------|---------------|-----------|-----------|----------|----------|
| S-14 | Total Revenue | \$224,169 | \$915,291 | \$65,362 | \$65,362 |
|------|---------------|-----------|-----------|----------|----------|

FY 7/1/21-6/30/22 Pineview Improvement & Service District

| EXPENDITURE SUMMARY | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$177,286 | \$700,985 | \$0 | \$0 |
| S-16 | Interest and Fees On Debt | \$3 | \$0 | \$9,633 | \$2,371 |
| S-17 | Administration | \$8,409 | \$9,996 | \$14,900 | \$14,900 |
| S-18 | Operations | \$21,617 | \$39,569 | \$76,316 | \$58,224 |
| S-19 | Indirect Costs | \$500 | \$500 | \$500 | \$500 |
| S-20R | Expenditures paid by Reserves | \$0 | \$21,828 | \$0 | \$0 |
| S-20 | Total Expenditures | \$207,815 | \$772,878 | \$101,349 | \$75,995 |

| DEBT SUMMARY | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval |
|--------------|------------------------|---------------------|------------------------|-----------------------|----------------|
| S-21 | Principal Paid on Debt | \$67,966 | \$155,142 | \$2,371 | \$9,633 |

| CASH AND INVESTMENTS | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval |
|----------------------|---------------------|---------------------|------------------------|-----------------------|----------------|
| S-22 | TOTAL GENERAL FUNDS | \$15,494 | \$15,494 | \$44,892 | \$26,800 |

Summary of Reserve Funds

| | | | | | |
|------|---------------------------------------|----------|----------|----------|----------|
| S-23 | Beginning Balance in Reserve Accounts | | | | |
| S-24 | a. Sinking and Debt Service Funds | \$46,527 | \$46,527 | \$24,699 | \$10,071 |
| S-25 | b. Reserves | \$0 | \$0 | \$0 | \$0 |
| S-26 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$46,527 | \$46,527 | \$24,699 | \$10,071 |
| S-27 | Amount to be added | | | | |
| S-28 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$6,534 | \$6,534 |
| 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 | \$6,534 | \$6,534 |
| S-31 | Subtotal | \$46,527 | \$46,527 | \$31,233 | \$16,605 |
| S-32 | Less Total to be spent | \$0 | \$21,828 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$46,527 | \$24,699 | \$31,233 | \$16,605 |

End of Summary

Nancy Bock, Secretary/Treasurer
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 6/28/2021

DISTRICT ADDRESS: PO Box 3827
Gillette, WY 82717

PREPARED BY: Helenanne Cathey

DISTRICT PHONE: 307-685-8235

Final Budget

Pineview 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 |
|--|-----------------------|------------------|---------------------|--------------------|----------------|
| R-1 Property Taxes and Assessments Received | | | | | |
| R-1.1 Tax Levy (From the County Treasurer) | 4001 | \$25,619 | \$25,125 | \$25,142 | \$25,102 |
| 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 | \$67,966 | \$291,426 | | |
| R-2.2 Additional County Aid (non-treasurer) | 4237 | | | | |
| R-2.3 City (or Town) Aid | 4237 | | | | |
| R-2.4 Other (Specify) | 4237 | \$9,210 | \$39,517 | | |
| R-2.5 Total Government Support | | \$77,176 | \$330,943 | \$0 | \$0 |
| R-3 Operating Revenues | | | | | |
| R-3.1 Customer Charges | 4300 | \$21,978 | \$23,960 | \$25,120 | \$25,120 |
| R-3.2 Sales of Goods or Services | 4300 | | | | |
| R-3.3 Other Assessments | 4503 | | | \$15,000 | \$15,000 |
| R-3.4 Total Operating Revenues | | \$21,978 | \$23,960 | \$40,120 | \$40,120 |
| 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 | \$99,265 | \$535,163 | | |
| R-4.4 Total Grants | | \$99,265 | \$535,163 | \$0 | \$0 |
| R-5 Miscellaneous Revenue | | | | | |
| R-5.1 Interest | 4501 | \$131 | \$100 | \$100 | \$140 |
| R-5.2 Other: Specify _____ | 4500 | | | | |
| R-5.3 Other: Additional _____ | | | | | |
| R-5.4 Total Miscellaneous | | \$131 | \$100 | \$100 | \$140 |
| R-5.5 Total Forecasted Revenue | | \$198,550 | \$890,166 | \$40,220 | \$40,260 |
| 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

Pineview 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 _____ Water Tank/Meters | 6200 | \$177,286 | \$683,817 | \$0 | |
| E-1.6 _____ Pump Repl. | 6200 | | \$17,168 | | |
| E-1.7 _____ | | | | | |
| E-1.8 TOTAL CAPITAL OUTLAY | | \$177,286 | \$700,985 | \$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 ADMINISTRATION | 7035 | \$8,409 | \$9,996 | \$14,900 | \$14,900 |
| E-5.7 _____ | 7035 | | | | |
| E-5.8 _____ | | | | | |
| E-6 TOTAL ADMINISTRATION | | \$8,409 | \$9,996 | \$14,900 | \$14,900 |

Final Budget

Pineview Improvement & Service District

FYE 6/30/2022

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 | Water | 7450 | \$14,528 | \$34,420 | \$52,600 |
| E-12.2 | Roads | 7450 | \$7,089 | \$5,149 | \$23,716 |
| E-12.3 | _____ | 7450 | | | |
| E-12.4 | _____ | 7450 | | | |
| E-12.5 | _____ | | | | |
| E-13 | TOTAL OPERATIONS | | \$21,617 | \$39,569 | \$76,316 |
| | | | | | \$58,224 |

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 | \$500 | \$500 | \$500 | \$500 |
| 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 | | \$500 | \$500 | \$500 | \$500 |

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 | \$67,966 | \$155,142 | \$2,371 | \$9,633 |
| D-1.2 Interest | 6410 | \$3 | | \$9,633 | \$2,371 |
| D-1.3 Fees | 6420 | | | | |
| D-2 TOTAL DEBT SERVICE | | \$67,969 | \$155,142 | \$12,004 | \$12,004 |

Final Budget

Pineview 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 | DOA Chart of Accounts | | | | |
| C-1.1 | General Fund Checking | 1010 | \$15,494 | \$15,494 | \$44,892 | \$26,800 |
| 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) | | \$46,527 | \$46,527 | \$31,233 | \$16,605 |
| C-1.6 | Total Estimated Cash and Investments on Hand | | \$62,021 | \$62,021 | \$76,125 | \$43,405 |

| C-2 | General Fund Reductions: | 2010 | | | | |
|-------|---|------|----------|----------|----------|----------|
| C-2.1 | a. Unpaid bills at FYE | | | | | |
| C-2.2 | b. Reserves | | \$46,527 | \$24,699 | \$31,233 | \$16,605 |
| C-2.3 | Total Deductions (a+b) | | \$46,527 | \$24,699 | \$31,233 | \$16,605 |
| C-2.4 | Estimated Non-Restricted Funds Available | | \$15,494 | \$37,322 | \$44,892 | \$26,800 |

| DOA Chart of Accounts |
|--------------------------|
| 1070 |

SINKING & DEBT SERVICE FUNDS

| C-3 | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval |
|--------|---|---------------------|------------------------|-----------------------|----------------|
| C-3.1 | Beginning Balance in Reserve Account (end of previous year) | \$46,527 | \$46,527 | \$24,699 | \$10,071 |
| C-3.2 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-3.3 | Amount to be added to the reserve | | | \$6,534 | \$6,534 |
| C-3.4 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-3.5 | SUB-TOTAL | \$46,527 | \$46,527 | \$31,233 | \$16,605 |
| C-3.6 | Identify the amount and project to be spent | | | | |
| C-3.7 | a. _____ | | \$21,828 | | |
| 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 | \$21,828 | \$0 | \$0 |
| C-3.12 | Balance to be retained | \$46,527 | \$24,699 | \$31,233 | \$16,605 |

| RESERVES | 1090 |
|----------|------|
|----------|------|

| C-4 | | 2019-2020 Actual | 2020-2021 Estimated | 2021-2022 Proposed | Final Approval |
|--------|---|---------------------|------------------------|-----------------------|----------------|
| 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 | 1060 |
|------------|------|
|------------|------|

| C-5 | | 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 | 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 | \$21,828 | \$0 | \$0 |