

# Final Budget

Pineview Improvement and Service District	
Budget Hearing Information	
PO Box 3827	Location: 400 S Gillette Ave., Suite 106, Gillette
Gillette, WY 82717	Date: 6/27/2022
307-685-8235	Time: 5:00 p.m.
Campbell County	Budget Prepared by: Helenanne Cathey

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

The District manages the roads and water. The District once again had very high repair bills for the water system with costs exceeding \$10,000. Water Guy bills increased as they have taken over billing and collections from Cathey Consulting, and Cathey Consulting's bills decreased. The District still hopes to add additional taps onto the water system when requests are made which will generate additional revenue with minimal cost increases. A reserve account is set up to maintain the \$12,004 (previously was over \$23,000 but the state has reduced the required amount as the annual loan payment amount decreased) required by the state as well as build reserves for future major repairs and capital improvement projects. Due to high costs, the District was unable to contribute anything to reserves this last year but hopes to put some in reserves next year. The District raised the monthly fee to \$110 from \$80 and increased the gallons in the base fee from 6,000 to 12,000. A special billing was done in April, 2022 for \$250 per lot to help cover costs from the large repair bills this last fiscal year.

**S-B RESERVE DESCRIPTION**

A reserve account is set up to maintain the \$12,004 (previously was over \$23,000 but the state has reduced the required amount as the annual loan payment amount decreased) required by the state as well as build reserves for future major repairs and capital improvement projects. Due to high costs, the District was unable to contribute anything to reserves this last year but hopes to put some in reserves next year.

**S-C**

Names of Board Members	Date of End of Term
David Collins, President	May, 2025
Michael Hardman, Vice President	May, 2023
Nancy Bock, Secretary/Treasurer	May, 2025

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 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](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)

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

## FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$795,144	\$56,983	\$71,834	\$81,053
S-2	Total Principal to Pay on Debt	\$155,159	\$8,933	\$8,933	\$8,933
S-3	Total Change to Restricted Funds	-\$36,458	\$0	\$6,534	\$6,534
S-4	Total General Fund and Forecasted Revenues Available	\$915,869	\$84,497	\$87,301	\$96,520
S-5	Amount requested from County Commissioners	\$25,135	\$30,625	\$25,142	\$25,142
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$23,338	\$27,200	\$47,040	\$47,040
S-8	Tax levy (From the County Treasurer)	\$25,135	\$30,625	\$25,142	\$25,142
S-9	Government Support	\$305,450	\$0	\$0	\$0
S-10	Grants	\$535,163	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$127	\$16	\$100	\$100
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$889,213	\$57,841	\$72,282	\$72,282
FY 7/1/22-6/30/23		Pineview Improvement and Service District			

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$699,146	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$3,460	\$2,198	\$2,198	\$2,198
S-17	Administration	\$12,964	\$13,075	\$6,900	\$6,900
S-18	Operations	\$40,777	\$41,210	\$62,236	\$71,455
S-19	Indirect Costs	\$2,339	\$500	\$500	\$500
S-20R	Expenditures paid by Reserves	\$36,458	\$0	\$0	\$0
S-20	Total Expenditures	\$795,144	\$56,983	\$71,834	\$81,053

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$155,159	\$8,933	\$8,933	\$8,933

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$26,656	\$26,656	\$15,019	\$24,238
<b>Summary of Reserve Funds</b>					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$46,530	\$10,072	\$10,072	\$10,072
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$46,530	\$10,072	\$10,072	\$10,072
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
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$6,534	\$6,534
S-31	Subtotal	\$46,530	\$10,072	\$16,606	\$16,606
S-32	Less Total to be spent	\$36,458	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$10,072	\$10,072	\$16,606	\$16,606

*End of Summary*

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

Date adopted by Special District \_\_\_\_\_

DISTRICT ADDRESS: PO Box 3827  
Gillette, WY 82717

PREPARED BY: Helenanne Cathey

DISTRICT PHONE: 307-685-8235

# Final Budget

Pineview Improvement and Service District  
**NAME OF DISTRICT/BOARD** \_\_\_\_\_

FYE 6/30/2023

<b>PROPERTY TAXES AND ASSESSMENTS</b>
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	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 <b>Tax Levy (From the County Treasurer)</b>	4001	\$25,135	\$30,625	\$25,142	\$25,142
R-1.2 Other County Support (see note on the right)	4005				

<b>FORECASTED REVENUE</b>
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	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	4211	\$265,933			
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) _____	4237	\$39,517			
R-2.5 <b>Total Government Support</b>		\$305,450	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300	\$23,338	\$27,200	\$47,040	\$47,040
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$23,338	\$27,200	\$47,040	\$47,040
<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	\$535,163			
R-4.4 <b>Total Grants</b>		\$535,163	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$127	\$16	\$100	\$100
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$127	\$16	\$100	\$100
R-5.5 <b>Total Forecasted Revenue</b>		\$864,078	\$27,216	\$47,140	\$47,140
<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 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Final Budget

Pineview Improvement and Service District  
**NAME OF DISTRICT/BOARD**

FYE 6/30/2023

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-1 Capital Outlay</b>					
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 <u>Water Tank/ Pump Repl.</u>	6200	\$699,146			
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 <b>TOTAL CAPITAL OUTLAY</b>		\$699,146	\$0	\$0	\$0

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-2 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 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 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 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 <u>Total Administrative</u>	7035	\$12,964	\$13,075	\$6,900	\$6,900
E-5.7 _____	7035				
E-5.8 _____					
<b>E-6 TOTAL ADMINISTRATION</b>		\$12,964	\$13,075	\$6,900	\$6,900

# Final Budget

## OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	Water	7450	\$35,628	\$29,210	\$40,116	\$41,798
E-12.2	Roads	7450	\$5,149	\$12,000	\$22,120	\$29,657
E-12.3	_____	7450				
E-12.4	_____	7450				
E-12.5	_____					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$40,777	\$41,210	\$62,236	\$71,455

# Final Budget

Pineview Improvement and Service District

FYE 6/30/2023

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>				
E-14.1	Liability	\$2,339	\$500	\$500	\$500
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>\$2,339</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>				
D-1.1	Principal	\$155,159	\$8,933	\$8,933	\$8,933
D-1.2	Interest	\$3,460	\$2,198	\$2,198	\$2,198
D-1.3	Fees				
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>	<b>\$158,619</b>	<b>\$11,131</b>	<b>\$11,131</b>	<b>\$11,131</b>

# Final Budget

Pineview Improvement and Service District  
**NAME OF DISTRICT/BOARD** \_\_\_\_\_

FYE 6/30/2023

<b>GENERAL FUNDS</b>				
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		End of Year	Beginning	Beginning	
C-1	<b>Balances at Beginning of Fiscal Year</b>	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-1.1	General Fund Checking	\$26,656	\$26,656	\$15,019	\$24,238
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)	\$10,072	\$10,072	\$16,606	\$16,606
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$36,728</b>	<b>\$36,728</b>	<b>\$31,625</b>	<b>\$40,844</b>

C-2	<b>General Fund Reductions:</b>	<b>2010</b>		
C-2.1	a. Unpaid bills at FYE			
C-2.2	b. Reserves	\$10,072	\$10,072	\$16,606
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$10,072</b>	<b>\$10,072</b>	<b>\$16,606</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$26,656</b>	<b>\$26,656</b>	<b>\$15,019</b>

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

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-3	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$46,530	\$10,072	\$10,072	\$10,072
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve			\$6,534	\$6,534
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	<b>SUB-TOTAL</b>	<b>\$46,530</b>	<b>\$10,072</b>	<b>\$16,606</b>	<b>\$16,606</b>
C-3.6	Identify the amount and project to be spent				
C-3.7	a. _____	\$36,458			
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>	<b>\$36,458</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Balance to be retained	\$10,072	\$10,072	\$16,606	\$16,606

<b>RESERVES</b>	<b>1090</b>			
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-4	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	Balance to be retained	\$0	\$0	\$0	\$0

<b>BOND FUNDS</b>	<b>1060</b>			
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-5	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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>	<b>\$36,458</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>