

# Final Budget

Crestview Improvement & Service District	
Budget Hearing Information	
PO Box 1626	Location: 400 S Gillette Avenue, Suite 106, Gillette
Gillette, WY 82717	Date: 7/12/2018
307-685-8235	Time: 4:30 p.m.
Campbell County	Budget Prepared by: Helenanne Cathey

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

The District manages the streets, water, wastewater and covenants. The City has annexed Crestview Estates, so the District will no longer maintain streets or street lights. The regional connection was not done in 17-18, so the connection should be done this next fiscal year. The District will see some large costs in the coming years for the wastewater system lagoon abandonment (engineer's estimate \$1.1 million) and potential water system improvements. The actual timeframe for these expenditures isn't known at this time. The District will budget so as to have funds available if that is needed this next fiscal year. \$400,000 will be designated as reserves for these upcoming expenditures.

**S-B RESERVE DESCRIPTION**

\$400,000 will be designated as reserves for the wastewater system lagoon abandonment.

**S-C**

Names of Board Members	Date of End of Term
Allen Heinrich, President	Nov., 2018
Loren Tucker, Sec./Treas.	Nov., 2018
AnnaMarie Nebel, Vice Pres.	Nov., 2020

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: Monday through Thursday 9 a.m. - 5 p.m. or later

Where are the minutes of your board meeting available for public review?

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

Where are the public meetings held?

## FINAL BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$119,131	\$163,298	\$179,754	\$444,200
S-2	<b>Total Principal to Pay on Debt</b>	\$41,675	\$43,841	\$58,956	\$58,956
S-3	<b>Total Change to Restricted Funds</b>	\$1,224	\$2,208	-\$16,998	\$183,002
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$788,129	\$783,679	\$788,595	\$803,608
S-5	<i>Amount requested from County Commissioners</i>	\$50,309	\$50,747	\$47,202	\$47,202
S-6	<b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$168,573	\$165,468	\$175,268	\$175,268
S-8	<b>Tax levy (From the County Treasurer)</b>	\$50,309	\$50,747	\$47,202	\$47,202
S-9	<b>Government Support</b>	\$2,175	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$928	\$1,320	\$1,125	\$1,125
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$221,985	\$217,535	\$223,595	\$223,595
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FY 7/1/18-6/30/19 Crestview Improvement & Service District

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
S-16	<b>Interest and Fees On Debt</b>	\$7,410	\$5,244	\$5,244	\$5,244
S-17	<b>Administration</b>	\$24,416	\$32,000	\$32,600	\$32,600
S-18	<b>Operations</b>	\$81,909	\$120,390	\$136,246	\$400,192
S-19	<b>Indirect Costs</b>	\$5,396	\$5,664	\$5,664	\$6,164

S-20	<b>Total Expenditures</b>	\$119,131	\$163,298	\$179,754	\$444,200
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DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$41,675	\$43,841	\$58,956	\$58,956

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$566,144	\$566,144	\$565,000	\$580,013

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$96,888	\$98,112	\$100,320	\$99,548
	<b>Total Reserves (a+b+c)</b>	\$96,888	\$98,112	\$100,320	\$99,548
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$400,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$50,309	\$51,293	\$47,202	\$47,202
	<b>Total to be added (a+b+c)</b>	\$50,309	\$51,293	\$47,202	\$447,202
S-31	<b>Subtotal</b>	\$147,197	\$149,405	\$147,522	\$546,750
S-32	<b>Less Total to be spent</b>	\$49,085	\$49,085	\$64,200	\$264,200
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$98,112	\$100,320	\$83,322	\$282,550

*End of Summary*

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

Date adopted by Special District 7/12/2018

**DISTRICT ADDRESS:** PO Box 1626  
Gillette, WY 82717

**PREPARED BY:** Helenanne Cathey

**DISTRICT PHONE:** 307-685-8235

# Final Budget

Crestview Improvement & Service District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

<b>PROPERTY TAXES AND ASSESSMENTS</b>
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		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$50,309	\$50,747	\$47,202	\$47,202
R-1.2	Other County Support				

<b>FORECASTED REVENUE</b>
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		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify) <u>County Grant</u>	\$2,175	\$0	\$0	
R-2.5	<b>Total Government Support</b>	\$2,175	\$0	\$0	\$0
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$148,545	\$148,768	\$148,768	\$148,768
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments	\$20,028	\$16,700	\$26,500	\$26,500
R-3.4	<b>Total Operating Revenues</b>	\$168,573	\$165,468	\$175,268	\$175,268
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	<b>Total Grants</b>	\$0	\$0	\$0	\$0
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$928	\$1,320	\$1,125	\$1,125
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$928	\$1,320	\$1,125	\$1,125
R-5.5	<b>Total Forecasted Revenue</b>	\$171,676	\$166,788	\$176,393	\$176,393
R-6	<b>Other Forecasted Revenue</b>				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

Crestview Improvement & Service District

FYE 6/30/2019

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0	\$0	\$0

## ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	_____				
E-3.5	_____				
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal				
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies				
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Total Administrative	\$24,416	\$32,000	\$32,600	\$32,600
E-5.7	_____				
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	\$24,416	\$32,000	\$32,600	\$32,600

# Final Budget

<b>OPERATIONS BUDGET</b>
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		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations				
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	_____				
E-7.5	_____				
E-7.6	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3	_____				
E-8.4	_____				
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	_____				
E-9.2	_____				
E-9.3	_____				
E-9.4	_____				
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	_____				
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	_____				
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Total Operations	\$81,909	\$120,390	\$136,246	\$400,192
E-12.2	Miscellaneous				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$81,909</b>	<b>\$120,390</b>	<b>\$136,246</b>	<b>\$400,192</b>

# Final Budget

Crestview Improvement & Service District

FYE 6/30/2019

## INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$5,396	\$5,664	\$5,664	\$6,164
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-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$5,396</b>	<b>\$5,664</b>	<b>\$5,664</b>	<b>\$6,164</b>

## DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal		\$41,675	\$43,841	\$58,956	\$58,956
D-1.2	Interest		\$7,410	\$5,244	\$5,244	\$5,244
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		<b>\$49,085</b>	<b>\$49,085</b>	<b>\$64,200</b>	<b>\$64,200</b>

# Final Budget

Crestview Improvement & Service District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
<b>C-1</b>	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$566,144	\$566,144	\$565,000	\$580,013
C-1.2	Savings and Investments Account Balance		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$98,112	\$98,112	\$83,322	\$282,550
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$664,256</b>	<b>\$664,256</b>	<b>\$648,322</b>	<b>\$862,563</b>
<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$98,112	\$100,320	\$83,322	\$282,550
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$98,112</b>	<b>\$100,320</b>	<b>\$83,322</b>	<b>\$282,550</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$566,144</b>	<b>\$563,936</b>	<b>\$565,000</b>	<b>\$580,013</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
<b>C-3</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
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				\$400,000
C-3.4	Date of Reserve Approval in Minutes: <u>7/12/2018</u>				
C-3.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. <u>Wastewater Lagoon Abate</u>				\$200,000
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	Date of Reserve Approval in Minutes: <u>7/12/2018</u>				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	\$200,000

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
<b>C-4</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
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	<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 from "Other"				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes: _____				
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 in Other Reserve Account	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2016-2017	2017-2018	2018-2019	Final Approval
		Actual	Estimated	Proposed	
<b>C-5</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$96,888	\$98,112	\$100,320	\$99,548
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$96,888	\$98,112	\$100,320	\$99,548
C-5.2	Date of Reserve Approval in Minutes: _____				
C-5.3	Amount to be added to the reserve	\$50,309	\$51,293	\$47,202	\$47,202
C-5.4	Date of Reserve Approval in Minutes: _____				
C-5.5	<b>SUB-TOTAL</b>	<b>\$147,197</b>	<b>\$149,405</b>	<b>\$147,522</b>	<b>\$146,750</b>
C-5.6	Amount to be spent from Emergency Reserve (Cash)	\$49,085	\$49,085	\$64,200	\$64,200
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$98,112	\$100,320	\$83,322	\$82,550
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$49,085</b>	<b>\$49,085</b>	<b>\$64,200</b>	<b>\$264,200</b>