
Proposed Budget

INSTRUCTIONS FOR COMPLETING BUDGET REQUEST FORM

In accordance with the requirements of WS 16-4-104 The Department of Audit has modified the Standard Budget Form.

1. Please follow the steps below:
 - a. Download this as an Excel file and save to your computer.
 - b. **Begin by reading this instruction sheet and continue by inputting data on the following worksheets (Tabs are along the bottom of the page).** This will automatically fill results to the "Budget Summary" sheet.
 - c. Enter all required information at the top of the Budget Summary sheet (Name, County, District address, District phone, FYE, Your name, Date, Location, and Time of Budget Hearing).
You cannot enter data into cells shaded in gray as they are automatic totals.
2. Choose, in the drop-down box at the top of this page, which budget ("proposed" or "final") you intend to submit at this time. **Note: If you are preparing a proposed budget the "Final Budget" column will be crossed out.**
3. In places you are asked to identify a specific item, please describe it in detail.
4. For EACH budget form prepared (Proposed or Final) you will click the "Create a PDF" button on the Budget Summary page. This will save a copy of the budget in your folder in .pdf format. The saved copy of the budget will then need to be submitted via email to your county government AND to the Wyoming Department of Audit at doa-pfd-web@wyo.gov
doa-pfd-web@wyo.gov
5. **If you have ANY questions, or concerns, please contact the Public Funds Division at 307-777-7798.**

What's New:

1. The number of pages has been reduced to Revenue, Expenditures, and Cash & Investments.
2. There is an option to amend the budget during the year if necessary.

Helpful Tip: Certain headings have comments associated with them, which contain more detailed information regarding the section of the budget form you are about to complete. They appear in red boxes to the right of the budget form.

NOTE: The column headed "Final Approval" will not be completed until the Public Budget hearing is held. The public hearing is to be held not later than the third Thursday in July in accordance with W.S. 16-12-406. Or, the governing board of any special purpose district may choose to hold the budget hearing in conjunction with the county budget hearings and so advertise.

Proposed Budget

| | |
|---|--|
| 5 | |
| <small>Budget Hearing Information</small> | |
| PO Box183/436 County RD 151 | Location: Southwest Sublette County Pioneers Center |
| Big Piney, WY 83113 | Date: 6/26/2017 |
| 307-276-3230 | Time: 7:00pm |
| Sublette County | Budget Prepared by: Amy Commerer |

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

The Big Piney Cemetery Board will be operating on a budget of \$397,450.00. They will be asking for \$386,450.00 in county taxes which is a decrease of \$129,500.00 from last fiscal year. The remaining \$11,00.00 will come from lot sales and interest. In the 2015-2016 budget year the district did go over in the Capital Improvement Catagory. There was a project that did not finish in the 2014-2015 budget year and the remaining payments were taken out of the 2015-2016 budget.

S-B RESERVE DESCRIPTION

No Reserves

S-C

| Names of Board Members | Date of End of Term | |
|------------------------|---------------------|---|
| Spencer Nichols | 11/8/18 | Does the district have regular office hours exceeding 20 hours per week? <input type="checkbox"/> Yes |
| Frank Morrison | 11/8/18 | |
| Margaret Kozeal | 11/8/18 | |
| Bob Wilson | 11/12/20 | |
| Linda Leonard | 11/12/20 | |
| Valerie Williams | 11/12/20 | |
| | | If Yes, enter Address of office: 436 County RD City, State, Zip: Big Piney, WY 83113 Phone Number: 307-276-3230 Hours Open: 8-4 Monday-Friday |
| | | |
| | | |
| | | |

Where are the minutes of your board meeting available for public review?
 Big Piney Cemetery Office 436 County RD 151 Big Piney, WY 83113

How and where are the notices of meeting posted for the public?
 Cemetery Website: bpplainviewcemetery.com

Where are the public meetings held?
 Southwest Sublette County Pioneers Center 111 Rakestraw Ave Marbleton, WY 83113 on the 4th Monday of every month

PROPOSED BUDGET SUMMARY

| OVERVIEW | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|----------|---|---------------------|------------------------|-----------------------|---------------------|
| S-1 | Total Budgeted Expenditures | \$475,358 | \$258,974 | \$428,950 | |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | |
| S-3 | Total Change to Restricted Funds | \$0 | \$0 | \$0 | |
| S-4 | Total General Fund and Forecasted Revenues Available | \$2,171,744 | \$2,388,986 | \$2,238,825 | |
| S-5 | <i>Amount requested from County Commissioners</i> | \$517,027 | \$540,373 | \$386,450 | |
| S-6 | Additional Funding Needed : | | | \$0 | |

| REVENUE SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|-------------------|---|---------------------|------------------------|-----------------------|---------------------|
| S-7 | Operating Revenues | \$500 | \$300 | \$1,000 | |
| S-8 | Tax levy (From the County Treasurer) | \$517,027 | \$540,373 | \$386,450 | |
| S-9 | Government Support | \$0 | \$0 | \$0 | |
| S-10 | Grants | \$0 | \$0 | \$0 | |
| S-11 | Other County Support (Not from Co. Treas.) | \$0 | \$0 | \$0 | |
| S-12 | Miscellaneous | \$4,866 | \$6,939 | \$10,000 | |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | |
| S-14 | Total Revenue | \$522,393 | \$547,611 | \$397,450 | |
| FY 7/1/17-6/30/18 | | | | | \$5 |

| EXPENDITURE SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|---------------------|----------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-15 | Capital Outlay | \$234,764 | \$49,537 | \$100,000 | |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | |
| S-17 | Administration | \$130,058 | \$109,531 | \$165,450 | |
| S-18 | Operations | \$68,709 | \$63,919 | \$83,500 | |
| S-19 | Indirect Costs | \$41,827 | \$35,987 | \$80,000 | |
| S-20 | Total Expenditures | \$475,358 | \$258,974 | \$428,950 | |

| DEBT SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|--------------|-------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | |

| CASH AND INVESTMENTS | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|---------------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| S-22 | TOTAL GENERAL FUNDS | \$1,649,351 | \$1,841,375 | \$1,841,375 | |
| Summary of Reserve Funds | | | | | |
| S-23 | Beginning Balance in Reserve Accounts | | | | |
| S-24 | a. Depreciation Reserve | \$0 | \$0 | \$0 | |
| S-25 | b. Other Reserve | \$0 | \$0 | \$0 | |
| S-26 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | |
| | Total Reserves (a+b+c) | \$0 | \$0 | \$0 | |
| S-27 | Amount to be added | | | | |
| S-28 | a. Depreciation Reserve | \$0 | \$0 | \$0 | |
| S-29 | b. Other Reserve | \$0 | \$0 | \$0 | |
| S-30 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | |
| | Total to be added (a+b+c) | \$0 | \$0 | \$0 | |
| S-31 | Subtotal | \$0 | \$0 | \$0 | |
| S-32 | Less Total to be spent | \$0 | \$0 | \$0 | |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$0 | \$0 | \$0 | |

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box183/436 County RD 151
Big Piney, WY 83113

PREPARED BY: Amy Commerer

DISTRICT PHONE: 307-276-3230

Proposed Budget

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FYE 6/30/2018

NAME OF DISTRICT/BOARD _____

| |
|---------------------------------------|
| PROPERTY TAXES AND ASSESSMENTS |
|---------------------------------------|

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|-------|--|---------------------|------------------------|-----------------------|---------------------|
| R-1 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$517,027 | \$540,373 | \$386,450 | |
| R-1.2 | Other County Support | | | | |

| |
|---------------------------|
| FORECASTED REVENUE |
|---------------------------|

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|-------|--|---------------------|------------------------|-----------------------|---------------------|
| R-2 | Revenues from Other Governments | | | | |
| 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) _____ | | | | |
| R-2.5 | Total Government Support | \$0 | \$0 | \$0 | |
| R-3 | Operating Revenues | | | | |
| R-3.1 | Customer Charges | | | | |
| R-3.2 | Sales of Goods or Services | \$500 | \$300 | \$1,000 | |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$500 | \$300 | \$1,000 | |
| R-4 | Grants | | | | |
| R-4.1 | Direct Federal Grants | | | | |
| R-4.2 | Federal Grants thru State Agencies | | | | |
| R-4.3 | Grants from State Agencies | | | | |
| R-4.4 | Total Grants | \$0 | \$0 | \$0 | |
| R-5 | Miscellaneous Revenue | | | | |
| R-5.1 | Interest | \$4,866 | \$6,939 | \$10,000 | |
| R-5.2 | Other: Specify _____ | | | | |
| R-5.3 | Other: Additional _____ | | | | |
| R-5.4 | Total Miscellaneous | \$4,866 | \$6,939 | \$10,000 | |
| R-5.5 | Total Forecasted Revenue | \$5,366 | \$7,239 | \$11,000 | |
| R-6 | Other Forecasted Revenue | | | | |
| 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 | Total Other Forecasted Revenue (a+b) | \$0 | \$0 | \$0 | |

Proposed Budget

NAME OF DISTRICT/BOARD _____

CAPITAL OUTLAY BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|-----------------------------|---------------------|------------------------|-----------------------|---------------------|
| E-1 | Capital Outlay | | | | |
| E-1.1 | Real Property | | | | |
| E-1.2 | Vehicles | | | | |
| E-1.3 | Office Equipment | | | | |
| E-1.4 | Other (Specify) | | | | |
| E-1.5 | <u>New Equipment</u> | \$89,733 | \$31,765 | \$50,000 | \$50,000 |
| E-1.6 | <u>Capital Construction</u> | \$145,031 | \$17,772 | \$50,000 | \$50,000 |
| E-1.7 | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$234,764 | \$49,537 | \$100,000 | \$100,000 |

ADMINISTRATION BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--------------------------------------|---------------------|------------------------|-----------------------|---------------------|
| E-2 | Personnel Services | | | | |
| E-2.1 | Administrator | \$43,307 | \$42,842 | \$60,000 | \$60,000 |
| E-2.2 | Secretary | | | | |
| E-2.3 | Clerical | | | | |
| E-2.4 | Other (Specify) | | | | |
| E-2.5 | <u>Sexton</u> | \$43,307 | \$40,993 | \$55,000 | \$55,000 |
| E-2.6 | <u>Summer Help</u> | \$20,148 | \$14,336 | \$30,000 | \$30,000 |
| E-2.7 | | | | | |
| E-3 | Board Expenses | | | | |
| E-3.1 | Travel | | | | |
| E-3.2 | Mileage | | | | |
| E-3.3 | Other (Specify) | | | | |
| E-3.4 | | | | | |
| E-3.5 | | | | | |
| E-3.6 | | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | | | | |
| E-4.2 | Accounting/Auditing | | | | |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | <u>Bonds</u> | \$300 | \$300 | \$400 | \$400 |
| E-4.5 | | | | | |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| 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 | <u>Postage/Postage/Office</u> | \$22,995 | \$11,020 | \$20,000 | \$20,000 |
| E-5.7 | <u>Taxes/License</u> | \$0 | \$40 | \$50 | \$50 |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | \$130,058 | \$109,531 | \$165,450 | \$165,450 |

Proposed Budget

OPERATIONS BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|-------------|--|---------------------|------------------------|-----------------------|---------------------|
| E-7 | Personnel Services | | | | |
| E-7.1 | Wages--Operations | | | | |
| E-7.2 | Service Contracts | | | | |
| E-7.3 | Other (Specify) | | | | |
| E-7.4 | _____ | | | | |
| E-7.5 | _____ | | | | |
| E-7.6 | _____ | | | | |
| E-8 | Travel | | | | |
| E-8.1 | Mileage | | | | |
| E-8.2 | Other (Specify) | | | | |
| E-8.3 | _____ | | | | |
| E-8.4 | _____ | | | | |
| E-8.5 | _____ | | | | |
| E-9 | Operating supplies (List) | | | | |
| E-9.1 | Tools/Shop | \$1,339 | \$1,483 | \$1,500 | |
| E-9.2 | Fuel Oil/Propane | \$10,584 | \$10,779 | \$18,000 | |
| E-9.3 | Utilities | \$12,154 | \$10,237 | \$15,000 | |
| E-9.4 | Telephone/Internet | \$3,263 | \$2,868 | \$3,500 | |
| E-9.5 | _____ | | | | |
| E-10 | Program Services (List) | | | | |
| E-10.1 | _____ | | | | |
| E-10.2 | _____ | | | | |
| E-10.3 | _____ | | | | |
| E-10.4 | _____ | | | | |
| E-10.5 | _____ | | | | |
| E-11 | Contractual Arrangements (List) | | | | |
| E-11.1 | _____ | | | | |
| E-11.2 | _____ | | | | |
| E-11.3 | _____ | | | | |
| E-11.4 | _____ | | | | |
| E-11.5 | _____ | | | | |
| E-12 | Other operations (Specify) | | | | |
| E-12.1 | Well Water Samples | \$100 | \$100 | \$500 | |
| E-12.2 | Horticulture | \$26,704 | \$24,801 | \$30,000 | |
| E-12.3 | Repair/Maintenance | \$14,566 | \$13,651 | \$15,000 | |
| E-12.4 | _____ | | | | |
| E-12.5 | _____ | | | | |
| E-13 | TOTAL OPERATIONS | \$68,709 | \$63,919 | \$83,500 | |

Proposed Budget

INDIRECT COSTS BUDGET

| | | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|-------------|--------------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| E-14 | Insurance | | | | | |
| E-14.1 | Liability | | | | | |
| E-14.2 | Buildings and vehicles | | | | | |
| E-14.3 | Equipment | | | | | |
| E-14.4 | Other (Specify) | | | | | |
| E-14.5 | _____ | | | | | |
| E-14.6 | _____ | | | | | |
| E-14.7 | | | | | | |
| E-15 | Indirect payroll costs: | | | | | |
| E-15.1 | FICA (Social Security) taxes | | \$11,506 | \$7,725 | \$12,000 | |
| E-15.2 | Workers Compensation | | | | | |
| E-15.3 | Unemployment Taxes | | \$2,949 | \$2,883 | \$35,000 | |
| E-15.4 | Retirement | | \$14,651 | \$13,720 | \$20,000 | |
| E-15.5 | Health Insurance | | \$12,720 | \$11,660 | \$13,000 | |
| E-15.6 | Other (Specify) | | | | | |
| E-15.7 | _____ | | | | | |
| E-15.8 | _____ | | | | | |
| E-15.9 | | | | | | |
| E-16 | Depreciation Expenses | | | | | |
| E-17 | TOTAL INDIRECT COSTS | | \$41,827 | \$35,987 | \$80,000 | |

DEBT SERVICE BUDGET

| | | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|---------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| D-1 | Debt Service | | | | | |
| D-1.1 | Principal | | | | | |
| D-1.2 | Interest | | | | | |
| D-1.3 | Fees | | | | | |
| D-2 | TOTAL DEBT SERVICE | | \$0 | \$0 | \$0 | |

Proposed Budget

NAME OF DISTRICT/BOARD _____

GENERAL FUNDS

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|---|---------------------|------------------------|-----------------------|---------------------|
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$139,414 | \$199,511 | \$199,511 | |
| C-1.2 | Savings and Investments Account Balance | \$1,509,937 | \$1,641,864 | \$1,641,864 | |
| C-1.3 | General Fund CD Balance | | | | |
| C-1.4 | All Other Funds | | | | |
| C-1.5 | Reserves (From Below) | \$0 | \$0 | \$0 | |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$1,649,351 | \$1,841,375 | \$1,841,375 | |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$0 | \$0 | \$0 | |
| C-2.3 | Total Deductions (a+b) | \$0 | \$0 | \$0 | |
| C-2.4 | Estimated Non-Restricted Funds Available | \$1,649,351 | \$1,841,375 | \$1,841,375 | |

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| C-3 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| 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 | SUB-TOTAL | \$0 | \$0 | \$0 | |
| C-3.6 | Identify the amount to be spent from "Reserve for Capital Outlay" | | | | |
| 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 | TOTAL CAPITAL OUTLAY (a+b+c) | \$0 | \$0 | \$0 | |
| C-3.12 | Balance to be retained in Depreciation Reserve Account | \$0 | \$0 | \$0 | |

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| C-4 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-4.1 | Beginning Balance in Reserve Account (end of previous year) | | \$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 | SUB-TOTAL | \$0 | \$0 | \$0 | |
| 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 | <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-4.11 | TOTAL OTHER RESERVE OUTLAY (a+b+c) | \$0 | \$0 | \$0 | |
| C-4.12 | Balance to be retained in Other Reserve Account | \$0 | \$0 | \$0 | |

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| C-5 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| 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 | |
| C-5.6 | Amount to be spent from Emergency Reserve (Cash) | | | | |
| C-5.7 | <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-5.8 | Balance to be retained in Assigned Fund Balance | \$0 | \$0 | \$0 | |
| C-5.9 | TOTAL TO BE SPENT | \$0 | \$0 | \$0 | |

CONTENTS

Instructions

Budget Summary

Revenue

Expenditures

Cash & Investments

Additional Details

Notes

Notes and Workspace

This page is for any additional information and calculations that you would keep for your records.

This worksheet will not be submitted with the budget form.

I'd like to