

Final Budget

Big Horn County Solid Waste Disposal District	
Budget Hearing Information	
P.O. Box 150	Location: Big Horn County Court House
Greybull, WY 82426	Date: 7/19/2016
307-202-1202	Time: 7:00 PM
Big Horn	Budget Prepared by: Cynde M. Braten

S-1 BUDGET MESSAGE W.S. 16-4-104(d)

The primary goal for Big Horn County Solid Waste Disposal District is to provide the citizens of the District a safe method for the disposal of their solid waste. We are building up our capital outlay budget as we have to prepare for the building of a transfer station at the north landfill and then also for closures of both landfills. This will have to be done within the next five years.

FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$639,098	\$2,436,314	\$745,250	\$1,249,669
S-2 Total Principal to Pay on Debt	\$0	\$3,750	\$3,750	\$3,750
S-3 Total to be added to Restricted Funds	\$602,990	\$296,000	\$360,000	\$372,000
S-4 Total General Fund and Forecasted Revenues	\$2,199,585	\$2,826,943	\$1,383,290	\$2,050,603
S-5 Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0

Big Horn County Solid Waste Disposal District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$1,230,565	\$815,000	\$800,000	\$800,000
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$0	\$1,050,000	\$0	\$248,085
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$4,698	\$29,253	\$10,600	\$10,600
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$1,235,263	\$1,894,253	\$810,600	\$1,058,685

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$1,852,040	\$0	\$429,419
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$18,795	\$16,405	\$23,000	\$23,000
S-18	Operations	\$515,865	\$456,094	\$579,500	\$654,500
S-19	Indirect Costs	\$104,437	\$111,775	\$142,750	\$142,750
S-20	Total Expenditures	\$639,098	\$2,436,314	\$745,250	\$1,249,669

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$3,750	\$3,750	\$3,750

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$964,322	\$932,690	\$572,690	\$991,918

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$375,654	\$978,644	\$671,654	\$842,861
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$175,350	\$175,350	\$175,350	\$175,350
	Total Reserves (a+b+c)	\$551,004	\$1,153,994	\$847,004	\$1,018,211
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$602,990	\$296,000	\$360,000	\$372,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$602,990	\$296,000	\$360,000	\$372,000
S-31	Subtotal	\$1,153,994	\$1,449,994	\$1,207,004	\$1,390,211
S-32	Less Total to be spent	\$0	\$602,990	\$0	\$311,854
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,153,994	\$847,004	\$1,207,004	\$1,078,357

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: P.O. Box 150
Greybull, WY 82426

PREPARED BY: Cynde M. Braten

DISTRICT PHONE: 307-202-1202

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Big Horn County Solid Waste Disposal District
NAME OF DISTRICT/BOARD

FYE 6/30/2017

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$0	\$0	\$0	
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final 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	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$1,230,565	\$815,000	\$800,000	\$800,000
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$1,230,565	\$815,000	\$800,000	\$800,000
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies	\$0	\$1,050,000	\$0	\$248,085
R-4.4	Total Grants	\$0	\$1,050,000	\$0	\$248,085
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$4,106	\$18,000	\$10,000	\$10,000
R-5.2	Other: Specify	\$592	\$11,253	\$600	\$600
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$4,698	\$29,253	\$10,600	\$10,600
R-5.5	Total Forecasted Revenue	\$1,235,263	\$1,894,253	\$810,600	\$1,058,685
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	\$0

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CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final 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>South End Transfer State</u>		\$1,727,990	\$0	\$429,419
E-1.6	<u>Dozer</u>		\$124,050	\$0	
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$1,852,040	\$0	\$429,419

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
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					
E-3	Board Expenses				
E-3.1	Travel	\$1,460	\$734	\$2,000	\$2,000
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>Board Compensation</u>	\$1,800	\$1,590	\$2,500	\$2,500
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$9,290	\$9,350	\$10,000	\$10,000
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$2,941	\$1,800	\$4,000	\$4,000
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Telephone</u>	\$2,689	\$2,500	\$3,000	\$3,000
E-5.7	<u>Advertising</u>	\$481	\$400	\$1,000	\$1,000
E-5.8	see additional details	\$134	\$31	\$500	\$500
E-6	TOTAL ADMINISTRATION	\$18,795	\$16,405	\$23,000	\$23,000

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OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$204,721	\$204,569	\$215,000	\$215,000
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		\$8,327	\$10,160	\$13,000	\$13,000
E-8.2	Other (Specify)					
E-8.3	_____					
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	FUEL/OIL		\$51,232	\$38,359	\$60,000	\$60,000
E-9.2	SUPPLIES		\$6,857	\$5,722	\$10,000	\$10,000
E-9.3	R & M		\$108,488	\$50,276	\$75,000	\$75,000
E-9.4	UTILITIES		\$8,693	\$8,533	\$20,000	\$20,000
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	EQUIPMENT LEASE		\$9,780	\$37,757	\$25,000	\$25,000
E-11.2	Engineer		\$115,919	\$100,000	\$156,000	\$156,000
E-11.3	Transfer Garbage					\$75,000
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	EDUCATION		\$750	\$0	\$2,250	\$2,250
E-12.2	DUES/SUBSCRIPTIONS		\$40	\$90	\$250	\$250
E-12.3	IRRIGATION /DRAIN TA		\$580	\$628	\$1,000	\$1,000
E-12.4	MISC.		\$479	\$0	\$2,000	\$2,000
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$515,865	\$456,094	\$579,500	\$654,500

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INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$2,305	\$2,192	\$3,000	\$3,000
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>CLOSURE</u>		\$233	\$233	\$250	\$250
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$15,584	\$15,650	\$20,000	\$20,000
E-15.2	Workers Compensation		\$3,593	\$3,850	\$6,000	\$6,000
E-15.3	Unemployment Taxes		\$712	\$475	\$1,500	\$1,500
E-15.4	Retirement		\$12,881	\$14,200	\$20,000	\$20,000
E-15.5	Health Insurance		\$22,964	\$33,175	\$50,000	\$50,000
E-15.6	Other (Specify)					
E-15.7						
E-15.8						
E-15.9						
E-16	Depreciation Expenses		\$46,164	\$42,000	\$42,000	\$42,000
E-17	TOTAL INDIRECT COSTS		\$104,437	\$111,775	\$142,750	\$142,750

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
D-1	Debt Service					
D-1.1	Principal		\$0	\$3,750	\$3,750	\$3,750
D-1.2	Interest					
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$0	\$3,750	\$3,750	\$3,750

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FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$375,604	\$175,025	\$175,025	\$67,492
C-1.2	Savings and Investments Account Balance	\$588,718	\$757,665	\$397,665	\$924,426
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$1,153,994	\$847,004	\$1,207,004	\$1,078,357
C-1.6	Total Estimated Cash and Investments on Hand	\$2,118,316	\$1,779,694	\$1,779,694	\$2,070,275

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$1,153,994	\$847,004	\$1,207,004	\$1,078,357
C-2.3	Total Deductions (a+b)	\$1,153,994	\$847,004	\$1,207,004	\$1,078,357
C-2.4	Estimated Non-Restricted Funds Available	\$964,322	\$932,690	\$572,690	\$991,918

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3					
C-3.1	Balance in Reserve Account, end of previous fiscal year.	\$375,654	\$978,644	\$671,654	\$842,861
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve	\$602,990	\$296,000	\$360,000	\$372,000
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$978,644	\$1,274,644	\$1,031,654	\$1,214,861
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. South Transfer Station	\$0	\$602,990	\$0	\$311,854
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	\$602,990	\$0	\$311,854
C-3.12	(Line 3 - Line 5)	\$978,644	\$671,654	\$1,031,654	\$903,007

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4					
C-4.1	Balance in Reserve Account, beginning of budget year				
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	\$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	\$0
C-4.12	9 - Line 11)	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5					
C-5.1	Balance in Reserve Account, beginning of budget year	\$175,350	\$175,350	\$175,350	\$175,350
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	\$175,350	\$175,350	\$175,350	\$175,350
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	\$175,350	\$175,350	\$175,350	\$175,350
C-5.9	TOTAL TO BE SPENT	\$0	\$602,990	\$0	\$311,854

C-6	Total Cash Available and Forecasted Revenue	\$2,199,585	\$2,826,943	\$1,383,290	\$2,050,603
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