

# Proposed Budget

Save a copy of this .pdf budget in your DOCUMENTS folder.  
The saved copy of the budget will then need to be submitted via email to  
- Your County Commissioners  
- The Wyoming Department of Audit at [doa-pfd-web@wyo.gov](mailto:doa-pfd-web@wyo.gov)

<b>NAME OF DISTRICT/BOARD:</b>	Cowley Cemetery District	<b>YOUR NAME:</b>	Mac Crosby
<b>COUNTY:</b>	Big Horn	<b>HEARING DATE:</b>	
<b>DISTRICT ADDRESS:</b>	PO Box 301	<b>LOCATION OF HEARING:</b>	
<b>City, State, Zip</b>	Cowley, WY 82420	<b>TIME OF HEARING:</b>	
<b>DISTRICT PHONE:</b>	307-548-7190		
<b>Fiscal Year Ending:</b>	June 30, 2016		

## 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.

- Please follow the steps below:
  - Download this as an Excel file and save to your computer.
  - 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.
  - Enter all required information at the top of this sheet (Name, County, District address, District phone, FYE, Your name, Date, Location, and Time of Hearing).  
**You cannot enter data into cells shaded in gray as they are automatic totals.**
- Choose, in the drop-down box in the upper right corner 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 blacked out.**
- In places you are asked to identify a specific item, please describe it in detail for proposed budget.
- For EACH budget form prepared (Proposed or Final) you will click the "Convert to PDF" button on the "Budget Summary" page. This will save a copy of the budget in your DOCUMENTS folder in .pdf format. The saved copy of the budget will then need to be submitted via email to your County Commissioners AND to the Wyoming Department of Audit at  
[doa-pfd-web@wyo.gov](mailto:doa-pfd-web@wyo.gov)
- If you have ANY questions, or concerns, please contact the Public Funds Division at 307-777-7798.

### What's New:

- The **Schedule A Reserve Funds** Worksheet has been **moved** to Schedule G, the Cash and Forecasted Revenue page.
- If you have a large list of items to add to certain sections, there is a page to **add more items**.

**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 5 days after the 3rd Thursday in July in accordance with W.S. 16-4-109(b). 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

Cowley Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2016

**SCHEDULE B**  
**ADMINISTRATION BUDGET**

DATA INPUT

ACTIVITY		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>B-1</b>	<b>Personnel Services:</b>				
B-1.1	Administrator				
B-1.2	Secretary				
B-1.3	Clerical	\$6,000	\$6,000	\$6,000	
B-1.4	Other (Specify)				
B-1.5	_____				
B-1.6	_____				
<b>B-2</b>	<b>Board Expenses:</b>				
B-2.1	Travel				
B-2.2	Mileage				
B-2.3	Other (Specify)				
B-2.4	_____				
B-2.5	_____				
<b>B-3</b>	<b>Contractual Services:</b>				
B-3.1	Legal				
B-3.2	Accounting/Auditing	\$150	\$150	\$200	
B-3.3	Other (Specify)				
B-3.4	Maintenance Contract		\$3,600		
B-3.5	_____				
<b>B-4</b>	<b>Other:</b>				
B-4.1	Office Supplies	\$1,108	\$1,126	\$1,200	
B-4.2	Office equipment, rent & repair				
B-4.3	Education				
B-4.4	Registrations				
B-4.5	Other (Specify)				
B-4.6	_____				
B-4.7	_____				
<b>B-5</b>	<b>TOTAL ADMINISTRATION</b>	\$7,258	\$10,876	\$7,400	

Form approved by Department of Audit, Public Funds Division

# Proposed Budget

Cowley Cemetery District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

**SCHEDULE C**  
**OPERATIONS BUDGET**

**DATA INPUT**

ACTIVITY		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>C-1</b>	<b>Personnel Services:</b>				
C-1.1	Wages--Operations	\$11,910	\$12,800	\$20,000	
C-1.2	Service Contracts				
C-1.3	Other (Specify)				
C-1.4	_____				
C-1.5	_____				
<b>C-2</b>	<b>Travel:</b>				
C-2.1	Mileage				
C-2.2	Other (Specify)				
C-2.3	_____				
C-2.4	_____				
<b>C-3</b>	<b>Operating supplies (List):</b>				
C-3.1	Mower and trimmer	\$12,460	\$12,906	\$15,000	
C-3.2	parts and fuel				
C-3.3	_____				
C-3.4	_____				
<b>C-4</b>	<b>Program Services (List):</b>				
C-4.1	Utilities	\$1,149	\$1,188	\$1,200	
C-4.2	_____				
C-4.3	_____				
C-4.4	_____				
<b>C-5</b>	<b>Contractual Arrangements (List):</b>				
C-5.1	Open/close graves	\$825	\$1,275	\$3,600	
C-5.2	_____				
C-5.3	_____				
C-5.4	_____				
<b>C-6</b>	<b>Other operations (Specify):</b>				
C-6.1	Property taxes	\$261	\$261	\$275	
C-6.2	_____				
C-6.3	_____				
C-6.4	_____				
<b>C-7</b>	<b>TOTAL OPERATIONS</b>	\$26,605	\$28,430	\$40,075	

Form approved by Department of Audit, Public Funds Division



# Proposed Budget

Cowley Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2016

**SCHEDULE E**  
**CAPITAL OUTLAY BUDGET**

**DATA INPUT**

		ACTIVITY	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>					
E-1.1		Real Property	\$0	\$0	\$15,000	
E-1.2		Vehicles	\$0	\$16,000	\$0	
E-1.3		Office Equipment				
E-1.4		Other (Specify)				
E-1.5		Casket lowering device		\$4,300		
E-1.6		North Fence		\$43,853		
E-1.7		see additional details			\$70,000	
<b>E-2</b>	<b>TOTAL CAPITAL OUTLAY</b>		\$0	\$64,153	\$85,000	

*Form approved by Department of Audit, Public Funds Division*

# Proposed Budget

Cowley Cemetery District  
 \_\_\_\_\_  
**NAME OF DISTRICT/BOARD**

FYE 6/30/2016

**SCHEDULE F**  
**DEBT SERVICE BUDGET**

**DATA INPUT**

**ACTIVITY**

**F-1 Debt Service**  
 F-1.1 Principal  
 F-1.2 Interest  
 F-1.3 Fees

**F-2 TOTAL DEBT SERVICE**

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	

*Form approved by Department of Audit, Public Funds Division*

# Proposed Budget

Cowley Cemetery District

FYE 6/30/2016

**NAME OF DISTRICT/BOARD**

**SCHEDULE G**

**DATA INPUT**

**FORECASTED REVENUE**

**G-1 Government Support**

- G-1.1 State Aid
- G-1.2 County Aid
- G-1.3 City (or Town) Aid
- G-1.4 Other (Specify)
- G-1.5 Total Government Support

**G-2 Operating Revenues**

- G-2.1 Customer Charges
- G-2.2 Sales of Goods or Services
- G-2.3 Other Assessments
- G-2.4 Total Operating Revenues

**G-3 Grants**

- G-3.1 Direct Federal Grants
- G-3.2 Federal Grants thru State Agencies
- G-3.3 Grants from State Agencies
- G-3.4 Total Grants

**G-4 Miscellaneous:**

- G-4.1 Interest
- G-4.2 Other: Specify Sidon & BHREA
- G-4.3 Other: Additional
- G-4.4 Total Miscellaneous

**G-5 Total Forecasted Revenue**

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>G-1 Government Support</b>				
G-1.1 State Aid				
G-1.2 County Aid				
G-1.3 City (or Town) Aid				
G-1.4 Other (Specify)				
G-1.5 Total Government Support	\$0	\$0	\$0	
<b>G-2 Operating Revenues</b>				
G-2.1 Customer Charges	\$70	\$320	\$80	
G-2.2 Sales of Goods or Services	\$1,350	\$1,200	\$3,600	
G-2.3 Other Assessments				
G-2.4 Total Operating Revenues	\$1,420	\$1,520	\$3,680	
<b>G-3 Grants</b>				
G-3.1 Direct Federal Grants				
G-3.2 Federal Grants thru State Agencies				
G-3.3 Grants from State Agencies				
G-3.4 Total Grants	\$0	\$0	\$0	
<b>G-4 Miscellaneous:</b>				
G-4.1 Interest				
G-4.2 Other: Specify <u>Sidon &amp; BHREA</u>	\$253	\$298	\$250	
G-4.3 Other: Additional				
G-4.4 Total Miscellaneous	\$253	\$298	\$250	
<b>G-5 Total Forecasted Revenue</b>	\$1,673	\$1,818	\$3,930	

**G-6 DEPRECIATION (REPLACEMENT) RESERVE**

- G-6.1 Balance in Reserve Account, beginning of budget year
- G-6.2 Amount to be added to the reserve
- G-6.3 SUB-TOTAL
- G-6.4 Identify the amount to be spent from "Reserve for Capital Outlay"
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
- G-6.5 TOTAL CAPITAL OUTLAY (a+b+c)
- G-6.6 Account (Line 3 - Line 5)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-6.1 Balance in Reserve Account, <u>beginning of budget year</u>	\$60,000	\$60,000	\$60,000	
G-6.2 Amount to be added to the reserve				
G-6.3 SUB-TOTAL	\$60,000	\$60,000	\$60,000	
G-6.4 Identify the amount to be spent from "Reserve for Capital Outlay"				
a. _____			\$45,000	
b. _____				
c. _____				
G-6.5 TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$45,000	
G-6.6 Account (Line 3 - Line 5)	\$60,000	\$60,000	\$15,000	

**G-7 OTHER RESERVE**

- G-7.1 Balance in Reserve Account, beginning of budget year
- G-7.2 Amount to be added to the reserve
- G-7.3 SUB-TOTAL
- G-7.4 Identify the amount and project to be spent from "Other Reserves"
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
- G-7.5 TOTAL OTHER RESERVE OUTLAY (a+b+c)
- G-7.6 9 - Line 11)

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	

**G-8 EMERGENCY RESERVE (cash)**

- G-8.1 Balance in Reserve Account, beginning of budget year
- G-8.2 Amount to be added to the reserve
- G-8.3 SUB-TOTAL
- G-8.4 Amount to be spent from Emergency Reserve (Cash)
- G-8.5 15 - Line 16)
- G-8.6 TOTAL TO BE SPENT

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$45,000	

**G-9 Total Estimated Cash and Investments on Hand (including any reserves listed above)**

**G-10 Deductions:**

- G-10.1 a. Unpaid bills at FYE
- G-10.2 b. Reserves
- G-10.3 **Total Deductions (a+b)**

**G-11 Estimated cash available**

**G-12 Other Forecasted Revenues:**

- G-12.1 a. Other past due-as estimated by Co. Treas.
- G-12.2 b. Other forecasted revenue (specify):
- G-12.3 \_\_\_\_\_
- G-12.4 \_\_\_\_\_
- G-12.5 \_\_\_\_\_
- G-12.6 Total Other Forecasted Revenue (a+b)

**G-13 Total Cash Available and Forecasted Revenue**

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$115,000	\$121,000	\$89,000	
\$60,000	\$60,000	\$15,000	
\$60,000	\$60,000	\$15,000	
\$55,000	\$61,000	\$74,000	
\$0	\$0	\$0	
\$56,673	\$62,818	\$77,930	

# Proposed Budget

Cowley Cemetery District

FYE 6/30/2016

**NAME OF DISTRICT/BOARD**

**SCHEDULE H**

**DATA INPUT**

**Analysis of Additional Financial Support Required:**

- H-1** Tax levy (for entities able to make levies)
- H-2** Other County Support
- H-3** Provision for tax shrinkage (Provided by County Treasurer)

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$50,688	\$58,845	\$58,845	

*Form approved by Department of Audit, Public Funds Division*

# Proposed Budget

Cowley Cemetery District

FYE 6/30/2016

**NAME OF DISTRICT/BOARD**

## I-1 BUDGET MESSAGE

In the budget year beginning 1 July, 2015 we anticipate completion of the transfer of title and responsibility for what is known as the "Mexican Cemetery" from the current title holders to the Cowley Cemetery District. Upon completion, we will assume responsibility for all improvements and future maintenance. This cemetery has been neglected for several years and is in need of considerable upgrades including: a new fence, removal of weeds and sagebrush and landscaping that will require minimum maintenance and water. We hope to accomplish these improvements over the next several years and will be asking for community involvement to assist. Since this "Mexican Cemetery" is already within the boundaries of the Cowley Cemetery District there will be no increase in income from the current tax levy. We estimate the improvements will require a cash outlay of approximately \$40,000.

In addition to this new requirement, we have identified the following needed capital improvements:

Replace large mower ---- 2015/2016 ---- \$15,000  
Replace Collapsing Building ----- 2015/2016 ---- \$30,000  
Replace Sprinkler System ---- 2015/2016 ----\$25,000  
Purchase Land for Expansion ---- 2015/2016 ---- \$15,000  
Fencing for expansion ---- 2016/2017 and 2017/2018 ---- \$95,000  
Sprinklers for new area ---- 2016/2017 ---- \$10,000

We will prepare to pay for these improvements by building up our reserves and delaying expenses as much as possible.

To do this we are requesting the entire 3 mills that is authorized.

*Form approved by Department of Audit, Public Funds Division*

# Proposed Budget

Cowley Cemetery District  
**NAME OF DISTRICT/BOARD**

Please Enter Date on First Page  
**DATE OF BUDGET HEARING**

6/30/2016  
**FISCAL YEAR ENDING**

Please Enter Location on First Page  
**LOCATION OF BUDGET HEARING**

Not Entered  
**TIME OF HEARING**

## PROPOSED BUDGET SUMMARY

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>S-1 Total Expenditures, Cash Requirements</b>	\$35,728	\$107,046	\$136,175	
<b>S-2 Total to be added to Reserves</b>	\$0	\$0	\$0	
<b>S-3 Total Cash and Forecasted Revenues</b>	\$56,673	\$62,818	\$77,930	
<b>S-4 Additional Financial Support Required</b>	\$0	\$44,228	\$58,245	
<b>S-5 Amount as approved by County Commissioners</b>	\$50,688	\$58,845	\$58,845	

**Analysis of additional Financial Support Required:**

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>S-6 Tax levy (for entities able to make levies)</b>	\$50,688	\$58,845	\$58,845	
<b>S-7 Other County Support</b>	\$0	\$0	\$0	

Additional funding approved by:

\_\_\_\_\_   
 County Commissioner

Date Approved \_\_\_\_\_

In the budget year beginning 1 July, 2015 we anticipate completion of the transfer of title and responsibility for what is known as the "Mexican Cemetery" from the current title holders to the Cowley Cemetery District. Upon completion, we will assume responsibility for all improvements and future maintenance. This cemetery has been neglected for several years and is in need of considerable upgrades including: a new fence, removal of weeds and sagebrush and landscaping that will require minimum maintenance and water. We hope to accomplish these improvements over the next several years and will be asking for community involvement to assist,. Since this "Mexican Cemetery" is already within the boundaries of the Cowley Cemetery District there will be no increase in income from the current tax levy. We estimate the improvements will require a cash outlay of approximately \$40,000.

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- Fencing for expansion ---- 2016/2017 and 2017/2018 ---- \$95,000
- Sprinklers for new area ---- 2016/2017 ---- \$10,000

We will prepare to pay for these improvements by building up our reserves and delaying expenses as much as possible.

To do this we are requesting the entire 3 mills that is authorized.

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

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

**NAME OF DISTRICT/BOARD**

**CASH AND FORECASTED REVENUE**

**FORECASTED REVENUE**

J-1 Government Support  
 J-2 Operating Revenues  
 J-3 Grants  
 J-4 Miscellaneous:  
 J-5 Estimated Cash Available  
 J-6 Other Forecasted Revenue  
 J-7 Total Cash Available and Forecasted Revenue

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	
\$1,420	\$1,520	\$3,680	
\$0	\$0	\$0	
\$253	\$298	\$250	
\$55,000	\$61,000	\$74,000	
\$0	\$0	\$0	
\$56,673	\$62,818	\$77,930	

**ESTIMATED EXPENDITURES**

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>J-8 Administration</b>	\$7,258	\$10,876	\$7,400	
<b>J-9 Operations</b>	\$26,605	\$28,430	\$40,075	
<b>J-10 Indirect Costs</b>	\$1,865	\$3,587	\$3,700	
<b>J-11 Capital Outlay</b>	\$0	\$64,153	\$85,000	
<b>J-12 Debt Service</b>	\$0	\$0	\$0	
<b>J-13 Provision for Tax Shrinkage</b>	\$0	\$0	\$0	
<b>J-14 Total Expenditures</b>	\$35,728	\$107,046	\$136,175	

**SUMMARY OF RESERVE FUNDS**

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
<b>J-15 Beginning Balance in Reserve Accounts</b>				
J-15.1 a. Depreciation Reserve	\$60,000	\$60,000	\$60,000	
J-15.2 b. Other Reserve	\$0	\$0	\$0	
J-15.3 c. Emergency Reserve (Cash)	\$0	\$0	\$0	
J-15.4 <b>Total Reserves (a+b+c)</b>	\$60,000	\$60,000	\$60,000	
<b>J-16 Amount to be added</b>				
J-16.1 a. Depreciation Reserve	\$0	\$0	\$0	
J-16.2 b. Other Reserve	\$0	\$0	\$0	
J-16.3 c. Emergency Reserve (Cash)	\$0	\$0	\$0	
J-16.4 <b>Total to be added (a+b+c)</b>	\$0	\$0	\$0	
<b>J-17 Subtotal</b>	\$60,000	\$60,000	\$60,000	
<b>J-18 Less Total to be spent</b>	\$0	\$0	\$45,000	
<b>J-19 Total Reserves</b>	\$60,000	\$60,000	\$15,000	

PREPARED BY: Mac Crosby \_\_\_\_\_

DISTRICT ADDRESS: PO Box 301  
 \_\_\_\_\_  
 Cowley, WY 82420  
 \_\_\_\_\_

DISTRICT PHONE: 307-548-7190 \_\_\_\_\_

