

Proposed Budget

Western Sublette 9 BOCES	
Budget Hearing Information	
PO Box 706	Location: Board Room at Fine Arts Center Big Piney
Big Piney, WY 83113	Date: 7/21/2016
307-276-5522	Time: 6:30 PM
Sublette	Budget Prepared by: Tanya Greenwell

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>Our financial policy is to levy only what we need to sustain, improve and add valuable educational programs for the students in our service area (Big Piney, Marbleton and La Barge). We are in a cyclic economy though, so we do try to keep enough cash carryover to sustain these programs when the levy revenues go down as they have and continue to do so. We are expecting to lose a significant amount of revenue in 2016-17 (about 45% down from the previous year). We do have some cash carryover that will allow us to sustain some of our programs, but due to the lack of funding, we will have to cut programs significantly this year and may even need to cut them further next year.</p>		

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$331,598	\$307,995	\$225,300	\$213,800
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total to be added to Restricted Funds	\$77,442	\$757	\$700	\$700
S-4 Total General Fund and Forecasted Revenues	\$545,162	\$492,813	\$316,600	\$316,600
S-5 Amount requested from County Commissioners	\$277,366	\$347,898	\$135,000	\$135,000
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$1,219	\$1,510	\$1,200	\$1,200
S-8 Tax levy (From the County Treasurer)	\$277,366	\$347,898	\$135,000	\$135,000
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$0	\$0	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$871	\$963	\$400	\$400
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$279,456	\$350,371	\$136,600	\$136,600

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$26,851	\$26,246	\$30,000	\$30,000
S-18	Operations	\$297,785	\$275,136	\$190,000	\$178,500
S-19	Indirect Costs	\$6,962	\$6,613	\$5,300	\$5,300
S-20	Total Expenditures	\$331,598	\$307,995	\$225,300	\$213,800

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

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$265,705	\$142,442	\$180,000	\$180,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$73,255	\$150,697	\$151,454	\$151,454
	Total Reserves (a+b+c)	\$73,255	\$150,697	\$151,454	\$151,454
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$77,442	\$757	\$700	\$700
	Total to be added (a+b+c)	\$77,442	\$757	\$700	\$700
S-31	Subtotal	\$150,697	\$151,454	\$152,154	\$152,154
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$150,697	\$151,454	\$152,154	\$152,154

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 706
Big Piney, WY 83113

PREPARED BY: Tanya Greenwell

DISTRICT PHONE: 307-276-5522

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

Proposed Budget

Western Sublette 9 BOCES

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$277,366	\$347,898	\$135,000	\$135,000
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges			\$1,200	\$1,200
R-3.2	Sales of Goods or Services	\$1,219	\$1,510		
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$1,219	\$1,510	\$1,200	\$1,200
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	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$871	\$963	\$400	\$400
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$871	\$963	\$400	\$400
R-5.5	Total Forecasted Revenue	\$2,090	\$2,473	\$1,600	\$1,600
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

Proposed Budget

Western Sublette 9 BOCES

FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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	_____				
E-1.6	_____				
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$18,000	\$18,000	\$18,000	\$18,000
E-2.2	Secretary	\$1,900	\$1,921	\$5,000	\$5,000
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	\$1,033	\$608	\$1,300	\$1,300
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	DUES	\$461		\$200	\$200
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal			\$2,000	\$2,000
E-4.2	Accounting/Auditing	\$3,550	\$3,800	\$3,000	\$3,000
E-4.3	Other (Specify)				
E-4.4	Advertising	\$903	\$777		
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$1,004	\$480	\$500	\$500
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	_____		\$660		
E-5.7	_____				
E-5.8					
E-6	TOTAL ADMINISTRATION	\$26,851	\$26,246	\$30,000	\$30,000

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FYE 6/30/2017

OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations				
E-7.2	Service Contracts	\$8,858	\$8,806	\$10,000	\$10,000
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	Class supplies	\$1,538	\$102		
E-9.2	_____				
E-9.3	_____				
E-9.4	_____				
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	SCSD9 Programs	\$259,443	\$243,228	\$167,500	\$167,500
E-10.2	BP Library	\$2,750	\$2,500	\$1,000	\$1,000
E-10.3	BPES 4H Afterschool	\$5,945	\$0	\$0	
E-10.4	MESA	\$10,000	\$10,000	\$0	
E-10.5	see additional details	\$9,250	\$10,500	\$11,500	
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	_____				
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$297,785	\$275,136	\$190,000	\$178,500

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Western Sublette 9 BOCES

FYE 6/30/2017

INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$2,292	\$2,292	\$2,300	\$2,300
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		\$1,522	\$1,293	\$1,000	\$1,000
E-15.2	Workers Compensation					
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$3,148	\$3,028	\$2,000	\$2,000
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$6,962	\$6,613	\$5,300	\$5,300

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 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	\$0

Proposed Budget

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 NAME OF DISTRICT/BOARD _____

FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$265,705	\$142,442	\$180,000	\$180,000
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$150,697	\$151,454	\$152,154	\$152,154
C-1.6	Total Estimated Cash and Investments on Hand	\$416,402	\$293,896	\$332,154	\$332,154
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$150,697	\$151,454	\$152,154	\$152,154
C-2.3	Total Deductions (a+b)	\$150,697	\$151,454	\$152,154	\$152,154
C-2.4	Estimated Non-Restricted Funds Available	\$265,705	\$142,442	\$180,000	\$180,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)				
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	\$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	\$0
C-3.12	Account (Line 3 - Line 5)	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous 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	"Other Reserves"				
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	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$73,255	\$150,697	\$151,454	\$151,454
C-5.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.3	Amount to be added to the reserve	\$77,442	\$757	\$700	\$700
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	SUB-TOTAL	\$150,697	\$151,454	\$152,154	\$152,154
C-5.6	Amount to be spent from Emergency Reserve (Cash)		\$0		
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$150,697	\$151,454	\$152,154	\$152,154
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0