

# Final Budget

Big Piney Cemetery District	
Budget Hearing Information	
436 County Rd 151	Location: Southwest Sublette Pioneers Center
Big Piney, WY 83113	Date: 7/13/2022
307-276-3230	Time: 4:00pm
Sublette County	Budget Prepared by: Amy Commerer

**S-A BUDGET MESSAGE** W.S. 16-12-403 (c)

the Big Piney Cemetery District will be operating on a budget of \$431,450.00 for fiscal year 2022/2023. The board will be asking for \$420,450.00 in county tax revenue which is an increase of \$47,000.00 from last fiscal year. Most of the increase is do to the fact that the County Comissioners required the Cemetery District to find their own health insurance coverage along with liability, building, and auto insurance. These catagories increased the budget by \$45,000.00. The board also increased the catagories of fuel/diesel/propane and utilities do to the price increases over the course of the last months. They also increased the Wyoming Retirement catagory. The County Comissioners required the district to have their own liability, building, and auto insurance by April 1, 2022 in order to comply with this datedate the Board of Directors had to make a new budget catagory of insurance which includes their liability, building, and auto insurances. In their meeting on March 21, 2022 motions were made to make the new budget catagory and to move \$5,000.00 from horticulture and \$5,000.00 from capital improvements to cover the insurance premium. The budget catagory for medical insurance is over by \$2,168.00 due to the cemetery getting the medical insurance set up and the company required the August monthly payment when the account was set up.

**S-B RESERVE DESCRIPTION**

No Reserves

**S-C**

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Spencer Nichols	11/8/22	<input checked="" type="checkbox"/> Yes
Margaret Kozeal	11/8/22	
Frank Morrison	11/8/22	
Valerie Williams	11/12/24	
Linda Leonard	11/12/24	
Bob Wilson	11/12/24	

**If Yes, enter**

Address of office: 439 County RD 151

City, State, Zip: Big Piney, WY 83113

Phone Number: 307-276-3230

Hours Open: Mon-Thursday 7a-4p and Friday 7a-11a

Where are the minutes of your board meeting available for public review?  
 Big Piney Cemetery District Office 436 County Rd 151

How and where are the notices of meeting posted for the public?  
 On the District's webste: bpplainviewcemetery.com

Where are the public meetings held?  
 Southwest Sublette Pioneers Center at 111 Rakestraw Ave Marbleton, WY 83113

## FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$424,931	\$303,254	\$0	\$431,450
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$2,547,463	\$2,594,703	\$0	\$2,722,899
S-5	Amount requested from County Commissioners	\$351,562	\$394,632	\$0	\$420,450
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$1,535	\$1,700	\$0	\$1,000
S-8	Tax levy (From the County Treasurer)	\$351,562	\$394,632	\$0	\$420,450
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	\$7,342	\$7,196	\$0	\$10,000
S-13	Other Forecasted Revenue	\$750	\$4,900	\$0	\$0

S-14	Total Revenue	\$361,188	\$408,428	\$0	\$431,450
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FY 7/1/22-6/30/23

Big Piney Cemetery District

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$190,879	\$51,494	\$0	\$90,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$136,151	\$150,095	\$0	\$175,450
S-18	Operations	\$54,424	\$41,605	\$0	\$69,000
S-19	Indirect Costs	\$43,477	\$60,060	\$0	\$97,000
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$424,931	\$303,254	\$0	\$431,450

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$2,186,275	\$2,186,275	\$0	\$2,291,449
<b>Summary of Reserve Funds</b>					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$0	\$0	\$0	\$0
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$0	\$0
S-31	Subtotal	\$0	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	\$0

End of Summary

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

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

DISTRICT ADDRESS: 436 County Rd 151  
Big Piney, WY 83113

PREPARED BY: Amy Commerer \_\_\_\_\_

DISTRICT PHONE: 307-276-3230 \_\_\_\_\_

# Final Budget

Big Piney Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2023

## PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$351,562	\$394,632		\$420,450
R-1.2 Other County Support (see note on the right)	4005				

## FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>R-2 Revenues from Other Governments</b>					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) _____	4237				
R-2.5 <b>Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300	\$1,535	\$1,700		\$1,000
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$1,535	\$1,700	\$0	\$1,000
<b>R-4 Grants</b>					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 <b>Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$7,342	\$7,196		\$10,000
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$7,342	\$7,196	\$0	\$10,000
R-5.5 <b>Total Forecasted Revenue</b>		\$8,877	\$8,896	\$0	\$11,000
<b>R-6 Other Forecasted Revenue</b>					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify): _____					
R-6.3 Saturday Service Fee	4500	\$750	\$4,900		
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 <b>Total Other Forecasted Revenue (a+b)</b>		\$750	\$4,900	\$0	\$0

# Final Budget

Big Piney Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

## CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-1 Capital Outlay</b>					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 <u>New Equipment</u>	6200	\$12,940	\$10,453		\$40,000
E-1.6 <u>Capital Improvements</u>	6200	\$177,939	\$41,041		\$50,000
E-1.7					
E-1.8 <b>TOTAL CAPITAL OUTLAY</b>		\$190,879	\$51,494	\$0	\$90,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-2 Personnel Services</b>					
E-2.1 Administrator	7002	\$50,754	\$55,545		\$65,000
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 <u>Sexton</u>	7005	\$46,524	\$50,310		\$60,000
E-2.6 <u>Summer Help</u>	7005	\$21,726	\$26,198		\$30,000
E-2.7					
<b>E-3 Board Expenses</b>					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 <u>Bonds</u>	7013	\$300	\$300		\$400
E-3.5	7013				
E-3.6					
<b>E-4 Contractual Services</b>					
E-4.1 Legal	7021				
E-4.2 Accounting/Auditing	7022				
E-4.3 Other (Specify)					
E-4.4	7023				
E-4.5	7023				
E-4.6					
<b>E-5 Other Administrative Expenses</b>					
E-5.1 Office Supplies	7031				
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 <u>Postage/Printing/Office</u>	7035	\$16,848	\$17,742		\$20,000
E-5.7 <u>Taxes/Licenses</u>	7035	\$0	\$0		\$50
E-5.8					
E-6 <b>TOTAL ADMINISTRATION</b>		\$136,151	\$150,095	\$0	\$175,450

# Final Budget

Big Piney Cemetery District

FYE 6/30/2023

<b>OPERATIONS BUDGET</b>
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	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-7 Personnel Services</b>					
E-7.1 Wages--Operations	7202				
E-7.2 Service Contracts	7203				
E-7.3 Other (Specify)					
E-7.4 _____	7204				
E-7.5 _____	7204				
E-7.6 _____					
<b>E-8 Travel</b>					
E-8.1 Mileage	7211				
E-8.2 Other (Specify)					
E-8.3 _____	7212				
E-8.4 _____	7212				
E-8.5 _____					
<b>E-9 Operating supplies (List)</b>					
E-9.1 Tools/Shop	7220	\$0	\$0		\$1,500
E-9.2 Fuel/Propane	7220	\$9,343	\$12,358		\$17,500
E-9.3 Utilities	7220	\$7,897	\$6,678		\$15,000
E-9.4 Telephone/Internet	7220	\$2,988	\$3,345		\$4,500
E-9.5 _____					
<b>E-10 Program Services (List)</b>					
E-10.1 _____	7230				
E-10.2 _____	7230				
E-10.3 _____	7230				
E-10.4 _____	7230				
E-10.5 _____					
<b>E-11 Contractual Arrangements (List)</b>					
E-11.1 _____	7400				
E-11.2 _____	7400				
E-11.3 _____	7400				
E-11.4 _____	7400				
E-11.5 _____					
<b>E-12 Other operations (Specify)</b>					
E-12.1 Well Water Samples	7450	\$100	\$100		\$500
E-12.2 Horticulture	7450	\$21,537	\$7,333		\$15,000
E-12.3 Repair Maintenance	7450	\$12,558	\$11,791		\$15,000
E-12.4 _____	7450				
E-12.5 _____					
<b>E-13 TOTAL OPERATIONS</b>		\$54,424	\$41,605	\$0	\$69,000

# Final Budget

Big Piney Cemetery District

FYE 6/30/2023

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-14 Insurance</b>					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 <u>Building/Liability/Auto</u>	7505	\$0	\$9,756		\$10,000
E-14.6 _____	7505				
E-14.7 _____					
<b>E-15 Indirect payroll costs:</b>					
E-15.1 FICA (Social Security) taxes	7511	\$8,827	\$9,827		\$11,000
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513	\$2,623	\$3,879		\$4,000
E-15.4 Retirement	7514	\$17,627	\$19,431		\$22,000
E-15.5 Health Insurance	7515	\$14,400	\$17,168		\$50,000
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
<b>E-17 TOTAL INDIRECT COSTS</b>		\$43,477	\$60,060	\$0	\$97,000

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Final Budget

Big Piney Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2023

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking	1010 \$153,476	\$153,476		\$251,454
C-1.2	Savings and Investments	1040 \$2,032,798	\$2,032,798		\$2,039,995
C-1.3	General Fund CD Balance	1050	\$0		
C-1.4	All Other Funds	1020	\$0		
C-1.5	Reserves (From Below)	\$0	\$0	\$0	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	\$2,186,275	\$2,186,275	\$0	\$2,291,449

C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves	\$0	\$0	\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>	\$0	\$0	\$0	\$0
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	\$2,186,275	\$2,186,275	\$0	\$2,291,449

	DOA Chart of Accounts	
<b>SINKING &amp; DEBT SERVICE FUNDS</b>	1070	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-3	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-3.1					
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	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent				
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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

<b>RESERVES</b>	1090	
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-4	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-4.1					
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	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-4.6	Identify the amount and project to be spent				
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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0	\$0	\$0

<b>BOND FUNDS</b>	1060	
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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
C-5	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-5.1					
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	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$0	\$0