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# Proposed Budget

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5/16

## 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](mailto:doa-pfd-web@wyo.gov)  
[doa-pfd-web@wyo.gov](mailto: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 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

Osage Improvement and Service District	
Budget Hearing Information	
Box 44	Location: 551 Metz street Osage
Osage, WY 82723	Date: 7/16/2018 or before
307-465-2212	Time: 7:00 PM
Weston	Budget Prepared by: Cynthia Crabtree

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>The OISD has a policy for 2018-19 for the no increase of rates . The district will hold off on any construction to the sewer lines due to the lack of government funding for up and coming year. The district is in the process of adding two more rental units to the income equation.</p>		

### PROPOSED BUDGET SUMMARY

OVERVIEW	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1 <b>Total Budgeted Expenditures</b>	\$981,664	\$165,679	\$124,259	\$42,740
S-2 <b>Total Principal to Pay on Debt</b>	\$96,727	\$90,727	\$85,727	\$85,727
S-3 <b>Total to be added to Restricted Funds</b>	\$11,900	\$10,900	\$11,900	\$11,900
S-4 <b>Total General Fund and Forecasted Revenues</b>	\$1,099,194	\$160,248	\$161,860	\$59,660
S-5 <b>Amount requested from County Commissioners</b>	\$0	\$0	\$0	\$0
S-6 <b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

REVENUE SUMMARY	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7 <b>Operating Revenues</b>	\$39,744	\$33,182	\$39,960	\$39,960
S-8 <b>Tax levy (From the County Treasurer)</b>	\$0	\$0	\$0	\$0
S-9 <b>Government Support</b>	\$0	\$31,994	\$0	\$0
S-10 <b>Grants</b>	\$977,843	\$32,494	\$500	\$500
S-11 <b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12 <b>Miscellaneous</b>	\$423	\$1,100	\$1,000	\$1,000
S-13 <b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14 <b>Total Revenue</b>	\$1,018,010	\$98,770	\$41,460	\$41,460

<b>EXPENDITURE SUMMARY</b>		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
S-16	<b>Interest and Fees On Debt</b>	\$4,765	\$4,500	\$4,500	\$4,500
S-17	<b>Administration</b>	\$2,756	\$3,312	\$2,484	\$2,484
S-18	<b>Operations</b>	\$965,744	\$153,757	\$31,556	\$31,556
S-19	<b>Indirect Costs</b>	\$8,399	\$4,110	\$4,200	\$4,200
S-20	<b>Total Expenditures</b>	\$981,664	\$165,679	\$42,740	\$42,740

<b>DEBT SUMMARY</b>		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-21	<b>Principal Paid on Debt</b>	\$96,727	\$90,727	\$85,727	\$85,727

<b>CASH AND INVESTMENTS</b>		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$81,184	\$49,886	\$18,200	\$18,200

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$32,064	\$54,174	\$35,942	\$35,864
	<b>Total Reserves (a+b+c)</b>	\$32,064	\$54,174	\$35,942	\$35,864
S-27	<b>Amount to be added</b>				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$11,900	\$10,900	\$11,900	\$11,900
	<b>Total to be added (a+b+c)</b>	\$11,900	\$10,900	\$11,900	\$11,900
S-31	<b>Subtotal</b>	\$43,964	\$65,074	\$47,842	\$47,764
S-32	<b>Less Total to be spent</b>	\$6,461	\$6,461	\$6,461	\$6,461
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$37,503	\$58,613	\$41,381	\$41,303

End of Summary

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

Date adopted by Special District 6/1/2018

**DISTRICT ADDRESS:** Box 44  
Osage, WY 82723

**PREPARED BY:** Cynthia Crabtree

**DISTRICT PHONE:** 307-465-2212

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

Osage Improvement and Service District

FYE 6/30/2019

**NAME OF DISTRICT/BOARD**

## PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	<b>Tax Levy (From the County Treasurer)</b>	\$0	\$0	\$0	
R-1.2	Other County Support	\$0	\$0	\$0	

## FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid	\$0	\$15,170	\$0	
R-2.2	Additional County Aid (non-treasurer)	\$0	\$0	\$0	
R-2.3	City (or Town) Aid	\$0	\$0	\$0	
R-2.4	Other (Specify) <u>Concensus</u>	\$0	\$16,824	\$0	
R-2.5	<b>Total Government Support</b>	\$0	\$31,994	\$0	\$0
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$39,744	\$33,182	\$39,960	\$39,960
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments			\$0	
R-3.4	<b>Total Operating Revenues</b>	\$39,744	\$33,182	\$39,960	\$39,960
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies	\$500	\$500	\$500	\$500
R-4.3	Grants from State Agencies	\$977,343	\$31,994	\$0	
R-4.4	<b>Total Grants</b>	\$977,843	\$32,494	\$500	\$500
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest				
R-5.2	Other: Specify <u>donations</u>	\$423	\$1,100	\$1,000	\$1,000
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$423	\$1,100	\$1,000	\$1,000
R-5.5	<b>Total Forecasted Revenue</b>	\$1,018,010	\$98,770	\$41,460	\$41,460
R-6	<b>Other Forecasted Revenue</b>				
R-6.1	a. Other past due-as estimated by Co. Treas.	\$0	\$0	\$0	
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Proposed Budget

Osage Improvement and Service District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

## CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property	\$0	\$0	\$0	
E-1.2	Vehicles	\$0	\$0	\$0	
E-1.3	Office Equipment	\$0	\$0	\$0	
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0	\$0	\$0

## ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$2,756	\$3,312	\$2,484	\$2,484
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	_____				
E-3.5	_____				
E-3.6	_____				
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal				
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
<b>E-5</b>	<b>Other Administrative Expenses</b>				
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	_____				
E-5.7	_____				
E-5.8	_____				
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	\$2,756	\$3,312	\$2,484	\$2,484

# Proposed Budget

Osage Improvement and Service District

FYE 6/30/2019

## OPERATIONS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations					
E-7.2	Service Contracts		\$937,822	\$114,208	\$24,140	\$24,140
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
<b>E-8</b>	<b>Travel</b>					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3	_____					
E-8.4	_____					
E-8.5	_____					
<b>E-9</b>	<b>Operating supplies (List)</b>					
E-9.1	operating supplies		\$27,922	\$39,549	\$7,416	\$7,416
E-9.2	_____					
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	_____					
E-10.2	_____					
E-10.3	_____					
E-10.4	_____					
E-10.5	_____					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	_____					
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	_____					
E-12.2	_____					
E-12.3	_____					
E-12.4	_____					
E-12.5	_____					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		<b>\$965,744</b>	<b>\$153,757</b>	<b>\$31,556</b>	<b>\$31,556</b>

# Proposed Budget

Osage Improvement and Service District

FYE 6/30/2019

## INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$8,399	\$4,110	\$4,200	\$4,200
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes					
E-15.2	Workers Compensation					
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9						
<b>E-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$8,399</b>	<b>\$4,110</b>	<b>\$4,200</b>	<b>\$4,200</b>

## DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal		\$96,727	\$90,727	\$85,727	\$85,727
D-1.2	Interest		\$4,765	\$4,500	\$4,500	\$4,500
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		<b>\$101,492</b>	<b>\$95,227</b>	<b>\$90,227</b>	<b>\$90,227</b>

# Proposed Budget

Osage Improvement and Service District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-1	<b>Balances at End of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$27,010	\$4,886	\$5,000	\$5,000
C-1.2	Savings and Investments Account Balance	\$54,174	\$45,000	\$13,200	\$13,200
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$37,503	\$58,613	\$41,381	\$41,303
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$118,687</b>	<b>\$108,499</b>	<b>\$59,581</b>	<b>\$59,503</b>
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE			\$11,368	\$11,368
C-2.2	b. Reserves	\$37,503	\$58,613	\$41,381	\$41,303
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$37,503</b>	<b>\$58,613</b>	<b>\$52,749</b>	<b>\$52,671</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$81,184</b>	<b>\$49,886</b>	<b>\$6,832</b>	<b>\$6,832</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-3	<b>Beginning Balance in Reserve Account (end of previous year)</b>				
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Account (Line 3 - Line 5)	\$0	\$0	\$0	\$0

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-4	<b>Beginning Balance in Reserve Account (end of previous year)</b>				
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	9 - Line 11)	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-5	<b>Beginning Balance in Reserve Account (end of previous year)</b>				
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$32,064	\$54,174	\$35,864	\$35,864
C-5.2	<i>Date of Reserve Approval in Minutes:</i>				
C-5.3	Amount to be added to the reserve	\$11,900	\$10,900	\$11,900	\$11,900
C-5.4	<i>Date of Reserve Approval in Minutes:</i>				
C-5.5	<b>SUB-TOTAL</b>	<b>\$43,964</b>	<b>\$65,074</b>	<b>\$47,764</b>	<b>\$47,764</b>
C-5.6	Amount to be spent from Emergency Reserve (Cash)	\$6,461	\$6,461	\$6,461	\$6,461
C-5.7	<i>Date of Reserve Approval in Minutes:</i>				
C-5.8	Balance to be retained in Assigned Fund Balance	\$54,174	\$35,864	\$41,303	\$41,303
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$6,461</b>	<b>\$6,461</b>	<b>\$6,461</b>	<b>\$6,461</b>





## 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.*

Id like to