

## 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 as this Excel file and save to your computer.
  - b. **Begin by reading this instruction sheet and continue by inputting data on the following 9 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 bottom of this sheet (Name, FYE, Date of Hearing, Location of Hearing).

**\*\*\* DO NOT enter data into cells shaded in gray \*\*\***

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. **\*\*\***
- 2.
3. 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 submit 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 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).
- 4.
5. **If you have ANY questions, or concerns, please contact the Public Funds Division at 307-777-7798.**

**Helpful Tip:** Certain headings have comments attached to them, which contain more detailed information regarding the section of the budget form you are about to complete. If you do not see these comments (they appear in yellow boxes to the right of the budget form) simply place the cursor over the cell and they will appear.

**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.

<b>BEGIN HERE</b>	
<p><b>NAME OF DISTRICT/BOARD:</b> West Highway Water &amp; Sewer Dist</p> <hr/> <p><b>DISTRICT ADDRESS:</b> P.O. Box 1313 Torrington, WY 82240</p> <hr/> <p><b>DISTRICT PHONE:</b> (307) 532-4624</p> <hr/> <p><b>FYE:</b> 2015</p>	<p><b>YOUR NAME:</b> Carl Rupp, District Treasurer</p> <hr/> <p><b>HEARING DATE:</b> 16-Jul-14</p> <hr/> <p><b>LOCATION OF HEARING:</b> Weisshaar &amp; Assoc.</p> <hr/> <p><b>TIME OF HEARING:</b> 5:00 PM</p> <hr/>

NAME OF DISTRICT/BOARD

**SCHEDULE A**  
**RESERVE FUNDS WORKSHEET**

DATA INPUT

**A-1 DEPRECIATION (REPLACEMENT) RESERVE**

- A-1.1 Balance in Reserve Account, beginning of budget year
- A-1.2 Amount to be added to the reserve
- A-1.3 SUB-TOTAL
- A-1.4 Identify the amount to be spent from "Reserve for Capital Outlay"
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
- A-1.5 TOTAL CAPITAL OUTLAY (a+b+c)
- A-1.6 (Line 3 - Line 5)

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	

**A-2 OTHER RESERVE**

- A-2.1 Balance in Reserve Account, beginning of budget year
- A-2.2 Amount to be added to the reserve
- A-2.3 SUB-TOTAL
- A-2.4 Identify the amount and project to be spent from "Other Reserves"
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
- A-2.5 TOTAL OTHER RESERVE OUTLAY (a+b+c)
- A-2.6 - Line 11)

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	

**A-3 EMERGENCY RESERVE (cash)**

- A-3.1 Balance in Reserve Account, beginning of budget year
- A-3.2 Amount to be added to the reserve
- A-3.3 SUB-TOTAL
- A-3.4 Amount to be spent from Emergency Reserve (Cash)
- A-3.5 15 - Line 16)
- A-4 TOTAL TO BE SPENT**

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$420,564	\$397,222	\$438,698	
	\$41,476	\$0	
\$420,564	\$438,698	\$438,698	
\$23,342		\$103,900	
\$397,222	\$438,698	\$334,798	
\$23,342	\$0	\$103,900	

Form approved by Department of Audit, Public Funds Division

NAME OF DISTRICT/BOARD

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

**DATA INPUT**

ACTIVITY		Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
<b>B-1</b>	<b>Personnel Services:</b>				
B-1.1	Administrator				
B-1.2	Secretary				
B-1.3	Clerical				
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	Stipends	\$1,575	\$1,500	\$1,500	
B-2.5	_____				
<b>B-3</b>	<b>Contractual Services:</b>				
B-3.1	Legal		\$360	\$2,000	
B-3.2	Accounting/Auditing	\$16,370	\$15,120	\$16,500	
B-3.3	Other (Specify)				
B-3.4	Engineering Fees	\$23,344	\$7,633	\$12,500	
B-3.5	Legal Notices	\$165	\$117	\$200	
<b>B-4</b>	<b>Other:</b>				
B-4.1	Office Supplies	\$1,360	\$1,655	\$1,800	
B-4.2	Office equipment, rent & repair				
B-4.3	Education				
B-4.4	Registrations				
B-4.5	Other (Specify)				
B-4.6	Collection Expense	\$168	\$270	\$325	
B-4.7	Donation	\$100			
<b>B-5</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$43,082</b>	<b>\$26,655</b>	<b>\$34,825</b>	

Form approved by Department of Audit, Public Funds Division

**NAME OF DISTRICT/BOARD**

**SCHEDULE C**

**DATA INPUT**

**OPERATIONS BUDGET**

**ACTIVITY**

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
<b>C-1 Personnel Services:</b>			
C-1.1	Wages--Operations		
C-1.2	Service Contracts		
C-1.3	Other (Specify)		
C-1.4	_____		
C-1.5	_____		
<b>C-2 Travel:</b>			
C-2.1	Mileage		
C-2.2	Other (Specify)		
C-2.3	_____		
C-2.4	_____		
<b>C-3 Operating supplies (List):</b>			
C-3.1	Repairs & Maintenance	\$4,894	\$2,448
C-3.2	_____		
C-3.3	_____		
C-3.4	_____		
<b>C-4 Program Services (List):</b>			
C-4.1	Disposal Costs	\$55,541	\$55,527
C-4.2	Security	\$983	\$750
C-4.3	Supervision	\$5,900	\$7,040
C-4.4	Telephone & Utilities	\$4,693	\$4,913
<b>C-5 Contractual Arrangements (List):</b>			
C-5.1	_____		
C-5.2	_____		
C-5.3	_____		
C-5.4	_____		
<b>C-6 Other operations (Specify):</b>			
C-6.1	Customer Refunds	\$34	\$100
C-6.2	_____		
C-6.3	_____		
C-6.4	_____		
<b>C-7</b>	<b>TOTAL OPERATIONS</b>	<b>\$72,045</b>	<b>\$70,678</b>

Form approved by Department of Audit, Public Funds Division

**SCHEDULE D**  
**INDIRECT COSTS BUDGET**

**DATA INPUT**

- ACTIVITY
- D-1 **Insurance**
  - D-1.1 Liability
  - D-1.2 Buildings and vehicles
  - D-1.3 Equipment
  - D-1.4 Other (Specify)
  - D-1.5 \_\_\_\_\_
  - D-1.6 \_\_\_\_\_
  - D-2 **Indirect payroll costs:**
  - D-2.1 FICA (Social Security) taxes
  - D-2.2 Workers Compensation
  - D-2.3 Unemployment Taxes
  - D-2.4 Retirement
  - D-2.5 Health Insurance
  - D-2.6 Other (Specify)
  - D-2.7 \_\_\_\_\_
  - D-2.8 \_\_\_\_\_
  - D-3 **Depreciation Expenses**
  - D-4 **TOTAL INDIRECT COSTS**

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$994	\$1,131	\$1,500	
\$994	\$1,131	\$1,500	

Form approved by Department of Audit, Public Funds Division

NAME OF DISTRICT/BOARD

SCHEDULE E

DATA INPUT

CAPITAL OUTLAY BUDGET

		ACTIVITY
<b>E-1</b>	<b>Capital Outlay</b>	
E-1.1		Real Property
E-1.2		Vehicles
E-1.3		Office Equipment
E-1.4		Other (Specify)
E-1.5		Sewer Lines
E-1.6		
<b>E-2</b>	<b>TOTAL CAPITAL OUTLAY</b>	

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$371,506	\$182,925	\$125,000	
\$371,506	\$182,925	\$125,000	

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NAME OF DISTRICT/BOARD

SCHEDULE F

DATA INPUT

DEBT SERVICE BUDGET

ACTIVITY

F-1 Debt Service

F-1.1 Principal

F-1.2 Interest

F-1.3 Fees

F-2 TOTAL DEBT SERVICE

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$0	\$0	\$0	

Form approved by Department of Audit, Public Funds Division

NAME OF DISTRICT/BOARD

**SCHEDULE G**  
**CASH AND FORECASTED REVENUE**

**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 Capital Credits
- G-4.3 Total Miscellaneous

**G-5 Total Forecasted Revenue**

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$33,122	\$33,459	\$34,000	
\$26,013	\$13,815		
	\$20,000		
\$59,135	\$67,274	\$34,000	
\$110,922	\$109,806	\$111,000	
\$110,922	\$109,806	\$111,000	
\$290,376	\$142,343		
\$290,376	\$142,343	\$0	
\$3,851	\$3,421	\$2,500	
	\$21	\$25	
\$3,851	\$3,442	\$2,525	
\$464,284	\$322,865	\$147,525	

**G-6 Total Estimated Cash and Investments on Hand**

**G-7 Deductions:**

- G-7.1 a. Unpaid bills at FYE
- G-7.2 b. Reserves
- G-7.3 **Total Deductions (a+b)**

**G-8 Estimated cash available**

**G-9 Other Forecasted revenues:**

- G-9.1 a. Other past due-as estimated by Co. Treas.
- G-9.2 b. Other forecasted revenue (specify):
- G-9.3 \_\_\_\_\_
- G-9.4 \_\_\_\_\_
- G-9.5 **Total Other Forecasted Revenue (a+b)**

**G-10 Total Cash Available and Forecasted Revenue**

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$420,564	\$438,698	\$438,698	
\$23,342	\$0	\$103,900	
\$23,342	\$0	\$103,900	
\$397,222	\$438,698	\$334,798	
\$0	\$0	\$0	
\$861,506	\$761,563	\$482,323	



# Proposed Budget

West Highway Water & Sewer Dist  
 \_\_\_\_\_  
 NAME OF DISTRICT/BOARD

FYE \_\_\_\_\_ 2015

**SCHEDULE H**

**Analysis of Additional Financial Support Required:**

**DATA INPUT**

- 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)

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$33,122	\$33,459	\$34,000	

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

**NAME OF DISTRICT/BOARD**

**I-1 BUDGET MESSAGE**

The age and condition of the sewer lines of the West Highway Water and Sewer District require continuous maintenance and upgrading. The Board of Directors of the District must maintain a substantial emergency reserve fund to meet these requirements. For the fiscal year ended June 30, 2015 the Board expects to install a flow meter to better monitor usage. Therefore, capital outlay has been budgeted at \$90,000 which will use \$45,600 of the reserve. The Board requests the maximum 8 mills levied for the coming fiscal year.

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

# Proposed Budget

West Highway Water & Sewer Dist

16-Jul-14

NAME OF DISTRICT/BOARD

DATE OF BUDGET HEARING

2015

Weisshaar & Assoc.

5:00 PM

FYE

LOCATION OF BUDGET HEARING

TIME OF HEARING

## FINAL BUDGET SUMMARY

	Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
S-1 Total Expenditures, Cash Requirements	\$487,627	\$281,389	\$251,425	
S-2 Total to be added to Reserves	\$0	\$41,476	\$0	
S-3 Total Cash and Forecasted Revenues	\$861,506	\$761,563	\$482,323	
S-4 Additional Financial Support Required	-\$373,879	-\$438,698	-\$230,898	
S-5 Amount as approved by County Commissioners	\$33,122	\$33,459	\$34,000	

**Analysis of additional Financial Support Required:**

	Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
S-6 Tax levy (for entities able to make levies)	\$33,122	\$33,459	\$34,000	
S-7 Other County Support	\$0	\$0	\$0	

Additional funding approved by:

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

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

S-8 **BUDGET MESSAGE** per W.S. 16-4-104(c)

The age and condition of the sewer lines of the West Highway Water and Sewer District require continuous maintenance and upgrading. The Board of Directors of the District must maintain a substantial emergency reserve fund to meet these requirements. For the fiscal year ended June 30, 2015 the Board expects to install a flow meter to better monitor usage. Therefore, capital outlay has been budgeted at \$90,000 which will use \$45,600 of the reserve. The Board requests the maximum 8 mills levied for the coming fiscal year.

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

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

NAME OF DISTRICT/BOARD**CASH AND FORECASTED REVENUE****FORECASTED REVENUE**

	Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
J-1 Government Support	\$59,135	\$67,274	\$34,000	
J-2 Operating Revenues	\$110,922	\$109,806	\$111,000	
J-3 Grants	\$290,376	\$142,343	\$0	
J-4 Miscellaneous:	\$3,851	\$3,442	\$2,525	
J-5 Estimated Cash Available	\$397,222	\$438,698	\$334,798	
J-6 Other Forecasted Revenue	\$0	\$0	\$0	
J-7 Total Cash Available and Forecasted Revenue	\$861,506	\$761,563	\$482,323	

NAME OF DISTRICT/BOARD**ESTIMATED EXPENDITURES**

	Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
J-8 Administration	\$43,082	\$26,655	\$34,825	
J-9 Operations	\$72,045	\$70,678	\$90,100	
J-10 Indirect Costs	\$994	\$1,131	\$1,500	
J-11 Capital Outlay	\$371,506	\$182,925	\$125,000	
J-12 Debt Service	\$0	\$0	\$0	
J-13 Provision for Tax Shrinkage	\$0	\$0	\$0	
J-14 Total Expenditures	\$487,627	\$281,389	\$251,425	

**SUMMARY OF RESERVE FUNDS**

<b>J-15</b>	<b>Beginning Balance in Reserve Accounts</b>
J-15.1	a. Depreciation Reserve
J-15.2	b. Other Reserve
J-15.3	c. Emergency Reserve (Cash)
J-15.4	<b>Total Reserves (a+b+c)</b>
<b>J-16</b>	<b>Amount to be added</b>
J-16.1	a. Depreciation Reserve
J-16.2	b. Other Reserve
J-16.3	c. Emergency Reserve (Cash)
J-16.4	<b>Total to be added (a+b+c)</b>
<b>J-17</b>	<b>Subtotal</b>
<b>J-18</b>	<b>Less Total to be spent</b>
<b>J-19</b>	<b>Total Reserves</b>

Prior Year Actual	Current Year Estimated	Proposed Budget	Final Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$420,564	\$397,222	\$438,698	
\$420,564	\$397,222	\$438,698	
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$41,476	\$0	
\$0	\$41,476	\$0	
\$420,564	\$438,698	\$438,698	
\$23,342	\$0	\$103,900	
\$397,222	\$438,698	\$334,798	

PREPARED BY: Carl Rupp, District Treasurer

DISTRICT ADDRESS: P.O. Box 1313  
Torrington, WY 82240

DISTRICT PHONE: (307) 532-4624

*Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies  
 Form approved by Department of Audit, Public Funds Division*