

Final Budget

Big Piney Cemetery District	
Budget Hearing Information	
436 County Rd 151/PO Box 183	Location: Big Piney Cemetery District Office
Big Piney, WY 83113	Date: 7/19/2023
307-276-3230	Time: 12:00pm
Sublette County	Budget Prepared by: Amy Commerer

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
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The Big Piney Cemetery District will be operating on a budget of \$680,500 for the fiscal year 2023/2024. The board will be asking for \$594,500 in county tax revenue which is an increase of \$174,050 from last fiscal year. The increase is due to the board putting in a new front fence and gate to make the cemetery look more inviting. The capital improvement category will increase by \$220,000. The board had to increase the medical insurance category by \$2000 to cover a 40% increase in dental insurance and a 10% increase in medical insurance. The board was able to decrease the postage/printing/office category by \$5000. The board moved \$10,000 from each of these categories: superintendent wages, sexton wages, and horticulture and added \$30,000 to capital improvement category to make a down payment on the front fence and gate project for the 2022-2023 fiscal year. The cemetery district will use \$75,000 from their savings, an estimated \$1,000 in lot sales, and an estimated \$10,000 in interest to cover the additional funding in their 2023/2024 budget.

S-B	RESERVE DESCRIPTION
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No Reserves

S-C	
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Names of Board Members	Date of End of Term
Margaret Kozeal	11/10/26
Frank Morrison	11/10/26
Roberts Barron	11/10/26
Valerie Williams	11/12/24
Linda Leonard	11/12/24
Bob Wilson	11/12/24

Does the district have regular office hours exceeding 20 hours per week?

Yes

If Yes, enter

Address of office: 436 County Rd 151
 City, State, Zip: Big Piney, WY 83113
 Phone Number: 307-276-3230
 Hours Open: 7am-4pm Mon-Thurs and 7am-11am Friday

Where are the minutes of your board meeting available for public review?

Big Piney Cemetery District Office 436 County Rd 151 Big Piney, WY 83113

How and where are the notices of meeting posted for the public?

Cemetery website: bpplainviewcemetery.com

Where are the public meetings held?

Big Piney Cemetery Office 436 County Rd 151 Big Piney, WY 83113

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$303,142	\$371,435	\$680,500	\$680,500
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	\$2,699,989	\$2,876,560	\$3,110,625	\$3,110,625
S-5	Amount requested from County Commissioners	\$394,632	\$523,153	\$594,500	\$594,500
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$2,430,125	\$2,430,125

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$1,700	\$500	\$1,000	\$1,000
S-8	Tax levy (From the County Treasurer)	\$394,632	\$523,153	\$594,500	\$594,500
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	\$7,196	\$60,147	\$10,000	\$10,000
S-13	Other Forecasted Revenue	\$4,900	\$1,200	\$0	\$0

S-14	Total Revenue	\$408,428	\$585,000	\$605,500	\$605,500
FY 7/1/23-6/30/24		Big Piney Cemetery District			

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$51,494	\$110,223	\$340,000	\$340,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$150,095	\$145,483	\$170,500	\$170,500
S-18	Operations	\$41,494	\$36,807	\$71,000	\$71,000
S-19	Indirect Costs	\$60,060	\$78,922	\$99,000	\$99,000
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$303,142	\$371,435	\$680,500	\$680,500

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$2,291,560	\$2,291,560	\$2,505,125	\$2,505,125

Summary of Reserve Funds

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
	Total Reserves (a+b+c)	\$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
	Total to be added (a+b+c)	\$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/PO Box 183
Big Piney, WY 83113

PREPARED BY: Amy Commerer

DISTRICT PHONE: 307-276-3230

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/31/23 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Big Piney Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

PROPERTY TAXES AND ASSESSMENTS

- R-1 **Property Taxes and Assessments Received**
R-1.1 **Tax Levy (From the County Treasurer)**
R-1.2 Other County Support (see note on the right)

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4001	\$394,632	\$523,153	\$594,500	\$594,500
4005				

FORECASTED REVENUE

- 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**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4211				
4237				
4237				
4237				
	\$0	\$0	\$0	\$0

- R-3 **Operating Revenues**

- R-3.1 Customer Charges
R-3.2 Sales of Goods or Services
R-3.3 Other Assessments
R-3.4 **Total Operating Revenues**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4300				
4300	\$1,700	\$500	\$1,000	\$1,000
4503				
	\$1,700	\$500	\$1,000	\$1,000

- 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**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4201				
4201				
4211				
	\$0	\$0	\$0	\$0

- R-5 **Miscellaneous Revenue**

- R-5.1 Interest
R-5.2 Other: Specify
R-5.3 Other: Additional
R-5.4 **Total Miscellaneous**
R-5.5 **Total Forecasted Revenue**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4501	\$7,196	\$60,147	\$10,000	\$10,000
4500				
	\$7,196	\$60,147	\$10,000	\$10,000
	\$8,896	\$60,647	\$11,000	\$11,000

- 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 Saturday Service Fee
R-6.4
R-6.5
R-6.6 **Total Other Forecasted Revenue (a+b)**

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
4004				
4500	\$4,900	\$1,200	\$0	
4500				
	\$4,900	\$1,200	\$0	\$0

Final Budget

Big Piney Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-1	Capital Outlay				
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	New Equipment	6200	\$10,453	\$30,550	\$40,000
E-1.6	Capital Improvements	6200	\$41,041	\$79,673	\$300,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY		\$51,494	\$110,223	\$340,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator	7002	\$55,545	\$53,799	\$65,000
E-2.2	Secretary	7003			
E-2.3	Clerical	7004			
E-2.4	Other (Specify)				
E-2.5	Sexton	7005	\$50,310	\$49,347	\$60,000
E-2.6	Summer Help	7005	\$26,198	\$24,467	\$30,000
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	7011			
E-3.2	Mileage	7012			
E-3.3	Other (Specify)				
E-3.4	Bonds	7013	\$300	\$300	\$400
E-3.5		7013			
E-3.6					
E-4	Contractual Services				
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					
E-5	Other Administrative Expenses				
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	Postage/Printing/Office	7035	\$17,742	\$17,570	\$15,000
E-5.7	Taxes/License	7035	\$0	\$0	\$100
E-5.8					
E-6	TOTAL ADMINISTRATION		\$150,095	\$145,483	\$170,500

Final Budget

Big Piney Cemetery District

FYE 6/30/2024

OPERATIONS BUDGET

E-7 Personnel Services

E-7.1 Wages--Operations

E-7.2 Service Contracts

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 Tools/Shop

E-9.2 Fuel/Propane

E-9.3 Utilities

E-9.4 Telephone/Internet

E-9.5

E-10 Program Services (List)

E-10.1

E-10.2

E-10.3

E-10.4

E-10.5

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 Well Water Samples

E-12.2 Horticulture

E-12.3 Repair/Maintenance/Equipment

E-12.4

E-12.5

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220	\$0	\$0	\$1,500	\$1,500
7220	\$12,358	\$13,065	\$19,500	\$19,500
7220	\$6,678	\$8,087	\$15,000	\$15,000
7220	\$3,233	\$3,552	\$4,500	\$4,500
7230				
7230				
7230				
7230				
7400				
7400				
7400				
7400				
7450	\$100	\$450	\$500	\$500
7450	\$7,333	\$4,449	\$15,000	\$15,000
7450	\$11,791	\$7,206	\$15,000	\$15,000
7450				
	\$41,494	\$36,807	\$71,000	\$71,000

Final Budget

Big Piney Cemetery District

FYE 6/30/2024

INDIRECT COSTS BUDGET

E-14 Insurance

- E-14.1 Liability
- E-14.2 Buildings and vehicles
- E-14.3 Equipment
- E-14.4 Other (Specify)
- E-14.5 Building/Liability/Auto
- E-14.6
- E-14.7

E-15 Indirect payroll costs:

- 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

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
7502				
7503				
7504				
7505	\$9,756	\$8,245	\$10,000	\$10,000
7505				
7511	\$9,827	\$9,487	\$11,000	\$11,000
7512				
7513	\$3,879	\$3,646	\$4,000	\$4,000
7514	\$19,431	\$18,833	\$22,000	\$22,000
7515	\$17,168	\$38,711	\$52,000	\$52,000
7516				
7516				

E-17 TOTAL INDIRECT COSTS

\$60,060	\$78,922	\$99,000	\$99,000
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DEBT SERVICE BUDGET

D-1 Debt Service

- D-1.1 Principal
- D-1.2 Interest
- D-1.3 Fees

D-2 TOTAL DEBT SERVICE

DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final Budget

Big Piney Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
DOA Chart of Accounts					
C-1 Balances at Beginning of Fiscal Year					
C-1.1 General Fund Checking	1010	\$251,566	\$251,566	\$204,984	\$204,984
C-1.2 Savings and Investments	1040	\$2,039,995	\$2,039,995	\$2,300,142	\$2,300,142
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 Total Estimated Cash and Investments on Hand		\$2,291,560	\$2,291,560	\$2,505,125	\$2,505,125
C-2 General Fund Reductions:					
C-2.1 a. Unpaid bills at FYE	2010				
C-2.2 b. Reserves		\$0	\$0	\$0	\$0
C-2.3 Total Deductions (a+b)		\$0	\$0	\$0	\$0
C-2.4 Estimated Non-Restricted Funds Available		\$2,291,560	\$2,291,560	\$2,505,125	\$2,505,125

DOA Chart of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-3 Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
C-3.2 Date of Reserve Approval in Minutes:					
C-3.3 Amount to be added to the reserve					
C-3.4 Date of Reserve Approval in Minutes:					
C-3.5 SUB-TOTAL		\$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 Date of Reserve Approval in Minutes:					
C-3.11 TOTAL CAPITAL OUTLAY (a+b+c)		\$0	\$0	\$0	\$0
C-3.12 Balance to be retained		\$0	\$0	\$0	\$0

RESERVES

1090

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-4 Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
C-4.2 Date of Reserve Approval in Minutes:					
C-4.3 Amount to be added to the reserve					
C-4.4 Date of Reserve Approval in Minutes:					
C-4.5 SUB-TOTAL		\$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 Date of Reserve Approval in Minutes:					
C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c)		\$0	\$0	\$0	\$0
C-4.12 Balance to be retained		\$0	\$0	\$0	\$0

BOND FUNDS

1060

		2021-2022	2022-2023	2023-2024	Final Approval
		Actual	Estimated	Proposed	
C-5 Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
C-5.2 Date of Reserve Approval in Minutes:					
C-5.3 Amount to be added to the reserve					
C-5.4 Date of Reserve Approval in Minutes:					
C-5.5 SUB-TOTAL		\$0	\$0	\$0	\$0
C-5.6 Identify the amount and project to be spent					
C-5.7 Date of Reserve Approval in Minutes:					
C-5.8 Balance to be retained		\$0	\$0	\$0	\$0
C-5.9 TOTAL TO BE SPENT		\$0	\$0	\$0	\$0

RESOLUTION OF INTENT

BE IT RESOLVED BY the board of Directors of the Big Piney Cemetery District that it intends to order improvements to be paid for by special assessment, specified as follows:

1. The improvement proposed is the maintenance and upkeep of the cemeteries in the Big Piney Cemetery District;
2. The improvement proposed is to extend to all properties within the district;
3. The probable cost \$680,500.00 budget amount and proposed mill levy as estimated by the Board of Directors.
4. The assessment will be for \$594,500.00 and will be assessed by mill levied.
5. The assessment will be paid at the same time and in the same manner as Sublette County Property taxes for 2024.
6. The resolution authorizing such improvements shall be considered.

At 4:00 p.m. at the Big Piney Cemetery District Office in Big Piney, Wyoming

DATED: 19th day of July 2023

BOARD OF DIRECTORS

Big Piney Cemetery District

BY: Linda Leonard
Linda Leonard, Chairman

BY: Margaret F Kozeal
Margaret Kozeal, Vice Chairman

BY: Roberta Barron
Roberta Barron

BY: Bob Wilson
Bob Wilson

BY: Valerie Williams
Valerie Williams, Treasurer

BY: _____
Frank Morrison

Approved this 26th day of June 2023

Publish in the Pinedale Roundup on July 6th 2023

RESOLUTION

WHERE AS, the Board of Directors of the Big Piney Cemetery District met and held a public hearing at 4:00 pm on July 19, 2023 for the purpose of assessing for all properties within the district the calendar year 2023-2024

WHEREAS, notice of said public hearing was given in the Pinedale Round Up on July 06, 2023

NOW, THEREFORE BE IT RESOLVE, by the Board of Directors of the Big Piney Cemetery District that the annual assessment for upkeep and maintenance in the amount of \$594,500.
DATED this 19th day of July 2023

BOARD OF DIRECTORS

Big Piney Cemetery District

BY: Linda Leonard
Linda Leonard, Chairman

BY: Margaret Kozeal
Margaret Kozeal, Vice Chairman

BY: Roberta Barron
Roberta Barron

BY: Bob Wilson
Bob Wilson

BY: Valerie Williams
Valerie Williams, Treasurer

BY: Frank Morrison
Frank Morrison

Approved this 19th day of July, 2023

Chairman, Board of County Commissioner