

Proposed Budget

Save a copy of this .pdf budget in your DOCUMENTS folder.
The saved copy of the budget will then need to be submitted via email to
- Your County Commissioners
- The Wyoming Department of Audit at doa-pfd-web@wyo.gov

NAME OF DISTRICT/BOARD:	Crook County Medical Services District	YOUR NAME:	Mark Lyons
COUNTY:	Crook County	HEARING DATE:	
DISTRICT ADDRESS:	PO Box 517	LOCATION OF HEARING:	
City, State, Zip	Sundance, WY 82729	TIME OF HEARING:	
DISTRICT PHONE:	307-283-3501		
Fiscal Year Ending:	June 30, 2016		

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.

- Please follow the steps below:
 - Download this as an Excel file and save to your computer.
 - 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.
 - Enter all required information at the top of this sheet (Name, County, District address, District phone, FYE, Your name, Date, Location, and Time of Hearing).
You cannot enter data into cells shaded in gray as they are automatic totals.
- 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.**
- 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 "Convert to PDF" 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 need to be submitted via email to your County Commissioners AND to the Wyoming Department of Audit at doa-pfd-web@wyo.gov
- If you have ANY questions, or concerns, please contact the Public Funds Division at 307-777-7798.**

What's New:

- The **Schedule A Reserve Funds** Worksheet has been **moved** to Schedule G, the Cash and Forecasted Revenue page.
- If you have a large list of items to add to certain sections, there is a page to **add more items**.

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.

Budget Process

Introduction

The budget is the master financial plan of the governmental entity, showing the proposed cost for each function of activity and the proposed means of financing them. The budget should not be thought of merely as a means of determining the amount to be raised by tax levy to supplement other revenues.

The budget should be **comprehensive**, covering all proposed expenditures and all anticipated receipts and revenues, regardless of source. Expenditure estimates should be in **sufficient detail** to show the need for the appropriations requested, and cover all items, whether for ordinary operation or capital outlay. Revenue estimates should be made with due consideration for possible failure to realize the full amount anticipated, and thereby avoid the possibility of revenue deficits during the fiscal year.

In addition to being required by Wyoming statutes and the Department of Audit (W.S. 15-2-201 for towns with populations of 4,000 or less, W.S. 16-4-103 for towns with populations of over 4,000, first class cities and towns with the city manager form of government, and W.S. 16-4-125(c) for all other governmental entities), the necessity of preparation and use of a budget cannot be overemphasized.

The annual budgetary process involves three phases: **preparation, adoption, and execution**. The preparation phase of the budgetary process is the responsibility of the designated budget officer (usually the clerk or treasurer). It is accomplished by the correlation of financial data produced by the accounting system and the projected program requirements of the various functions and activities for which a particular governmental entity may have responsibility. The adoption phase involves the proposed budget being presented to the governing body for consideration, possible modification and final enactment. The budget execution phase is the phase of the budget cycle which encompasses all the actions required to effectively, efficiently, and economically accomplish the programs for which funds were request and approved.

Budget Preparation

The appropriate budget officer (generally the clerk or treasurer) shall prepare a proposed budget for each fund and file the proposed budget with the governing body in a timely fashion allowing the governing body to meet the hearing date and notice requirements established by W.S. 16-4-109.

Incorporated towns not subject to the Uniform Municipal Fiscal Procedures Act (i.e., incorporated towns having 4,000 or less constituents) and special purpose districts having the authority under the general laws of Wyoming to levy taxes or impose assessments and public entities receiving funds from a municipality, as defined by W.S. 16-4-102(a)(xiv), shall prepare budgets in a format acceptable to the Director of the State Department of Audit [W.S. 16-4-125(c)]. In addition, special districts must report their budget to the Department of Audit and the Board of County Commissioners [W.S. 9-1-507(a)(viii)]. To enhance consistency, the Department of Audit has created a budget form for which **only special districts are required** to use when preparing their budget. The budget form is available on the Department of Audit's website.

In addition, the format of the proposed budget for which a municipality, as defined by W.S. 16-4-102(a)(xiv), shall be prepared to best serve the municipality except the budget formats for community colleges shall be uniform and approved by the community college commission and the Director of the State Department of Audit [W.S. 16-4-104(b)]. However, municipalities, as defined by W.S. 16-4-102(a)(xiv), must follow the budget requirements as defined in W.S. 16-4-104.

Further, the degree of detail necessary to provide adequate control over expenditures will vary from entity to entity. However, at a minimum, each governmental entity shall specify functions when preparing the budget. The Department of Audit's Uniform Chart of Accounts provides flexibility for varying degrees of control.

Intra-governmental and enterprise fund budgets are required for adequate management control and for public information, including financial statements of condition, work programs, and any other costs as the governing body may request. These fund accounts shall not be deemed to have spent amounts in excess of those budgeted when the funds available from all sources are sufficient to cover the additional operating expenditures that have been approved by the governing body [W.S. 16-4-103].

The governing body may not make any appropriation in excess of the estimated expendable revenues in the fund for the budget year. It is a violation to budget to spend more than the resources available (negative spending) [W.S. 15-2-201 and W.S. 16-4-110].

Department of Audit's Budget Format

The budget format, as designed by the Department of Audit for required entities, shall have five basic sections [W.S. 16-4-104]:

- A. Budget Message

Table of Contents
Instructions
Administration Budget
Operations Budget
Indirect Costs Budget
Capital Outlay Budget
Debt Service Budget
Cash & Forecasted Revenues
Analysis of Support
Budget Message
Budget Summary
Additional Details
Additional Comments

- B. Budget Summary
- C. Statements of Cash Available
- D. Revenue Forecasts
- E. Expenditure Plan

Each proposed and adopted budget shall be accompanied by a **budget message** in explanation of the budget. The budget message shall contain an outline of the proposed financial policies for the budget year and describe in connection therewith the important features of the budgetary plan. It shall also state the reasons for changes from the previous year in appropriation and revenue items and explain any major changes in financial policy [W.S. 16-4-104].

The Department of Audit's budget format is designed to manage the budgeting by individual fund.

Budgets for all funds should contain essentially the same detail. Budgets for governmental entities are required by W.S. 16-4-104 to contain:

1. Actual revenues and expenditures for the last completed fiscal year.
2. Estimated total revenues and expenditures for the current fiscal year.
3. Estimated available revenues and expenditures for the ensuing fiscal year.

The Statements of Cash Available, the Revenue Forecasts and Expenditure Plan shall document past, present, and future financial information that supports the **Budget Summary**.

An ideal method of preparing a budget with this information is to have four columns labeled Actual Prior Year, Actual Current Year, Tentative Budget, and Approved Budget for the revenue and expenditure schedules.

- The Actual Prior Year column should contain the financial information for the last complete fiscal year.
- The Actual Current Year column should contain year-to-date data through the month preceding the month in which the budget is prepared, plus estimated information for the remainder of the current fiscal year.
- The Tentative Budget is the unapproved budget, while the Approved Budget is the final approved budget for the next fiscal year.
- Once the detailed revenue and expenditure budget schedules are created, the aggregate totals of these budgets should be used to populate the Budget Summary.

For instance, if a budget is being prepared for the fiscal year ending June 30, 2014, the Actual Prior Year would be June 30, 2012. The Actual Current Year (i.e., the year in which the budget is being prepared) would be the fiscal year ending June 30, 2013. Since the budget should be prepared during the last quarter of the current fiscal year (usually beginning in April), the actual figures for April, May, and June would be estimated for the Actual Current Year column. The Tentative Budget would be the estimated revenues and expenditures for the fiscal year ending June 30, 2014 and the Approved Budget would be the budget after the budget hearing and the approval.

In addition, to improve management control of the budget, anticipated revenue and expenditures should be shown for all appropriate accounts presented in the Chart of Accounts. However, the governing body may deem it unnecessary to determine budgeting by object code.

In preparing the annual budget a governmental entity may accumulate net position in any enterprise or intra-governmental service fund or accumulate a fund surplus in any other fund. However, the surplus in the general fund may only be used for a few specific purposes [W.S. 16-4-105].

Special District's Budget Form

As mentioned above, the Department of Audit has created a budget form for which **only special districts are required** to follow as required by the W.S. 9-1-507(a)(viii). The special district budget form can be found on the Department of Audit's website (<http://publicfunds.wyo.gov>). The budget form and instructions should be studied carefully to make sure the special district's budget is prepared and adopted in conformity with all provisions.

To enhance consistency between all special district budgets, the form calls for the presentation of certain information that is required of those entities subject to the Uniform Municipal Fiscal Procedures Act. The three items specifically required by the Act are the budget message, budgets for the enterprise funds, and the two years of historical financial information for all budgets.

To properly control and administer a budget, the same revenue and expenditure categories must be used for both the budget and the actual reporting process. As such, the Department of Audit's Budget Form and Uniform Chart of Accounts align. This conformity enhances consistency and provides for meaningful budget to actual comparisons. Further, the Uniform Chart of Accounts for special districts, and therefore the Budget Form, was created to fit as precisely as possible into the required annual reporting forms (e.g., Survey of Local Government

Finances (F-32)).

Further, all applicable forms should be completed and if additional schedules or exhibits are needed for additional funds and/or departments, they should be prepared and inserted where necessary.

Finally, a copy of the hearing notice, proposed budget, and any significant changes to the proposed budget must be submitted to both the Department of Audit and the Board of County Commissioners of the county where the special district is located no later than June 1 of each year. For electronic submission to the Department of Audit, please email to doa-pfd-web@wyo.gov. For hardcopy submission, mail to:

Wyoming Department of Audit, Public Funds Division
Herschler Building, 3rd Floor East Wing
122 West 25th Street
Cheyenne, WY 82002

Budget Adoption

The proposed budget shall be reviewed and considered by the governing body in a regular or special meeting called for this purpose. Following a public hearing as provided in W.S. 16-4-109, the governing body shall adopt a budget [W.S. 16-4-104(e)].

The budget shall be passed by ordinance, other than special district, which shall be approved and passed by resolution (by minutes).

Budget Execution

The budget execution phase is the phase of the budget cycle which encompasses all the actions required to effectively, efficiently, and economically accomplish the programs for which funds were requested and approved. During this phase, it is important to align the budget classifications with the chart of accounts in order to facilitate the meaningful comparison of actual against budgeted revenues and expenditures. Performing this comparison will help to ensure spending is within approved budget limits. It is important to remain within budget, as it is against state statute and therefore illegal to 'go over' budget [W.S. 16-4-108(a)].

In order to prevent unauthorized and illegal spending, if an unforeseen increase in revenues or expenditures occurs, it may be necessary to **amend** the budget. The budget must be amended if the entity intends to spend more than the total amount of expenditures approved within the budget [W.S. 16-4-108(a)]. Amending the budget must be approved **prior to exceeding the budget**. It is unnecessary to amend the budget if budgeted funds are moved around, but remain under or equal to the total approved expenditure. In the latter situation, although it is unnecessary to amend the budget, the movement must be approved in a board meeting and documented in the meeting minutes [W.S. 16-4-112].

For instance, if an entity only budgeted for a police department to spend \$5,000 on uniforms and \$15,000 on a vehicle, their budgeted "bottom line" expenditures would total \$20,000 (\$15,000+\$5,000). If the actual vehicle cost \$11,000, the police department would be able to move \$4,000 (\$15,000-\$11,000) from the vehicle budget to the uniforms, as long as the board approved the movement and it was documented in the meeting minutes. However, if the actual vehicle cost \$25,000 and the department purchased the vehicle, they would have gone over budget by \$10,000, since the "bottom line" expenditure would have totaled \$30,000 (\$25,000+\$5,000). This would be illegal if the entity did not amend their budget appropriately. Therefore, **prior to purchase**, the department would have to amend the budget. If the budget is amended and the estimated expendable revenues remain greater than expenditures, as required by state statutes [W.S. 15-2-201 and W.S. 16-4-110], then the department could purchase the vehicle legally.

It is important to note that additional funding sources such as grants or special appropriations may not be known at the time of the original budget preparation, but become available at a later date. Even if the cash is available, the authorization to spend the unexpected revenue has not been made. These funds must then be included in an amended budget or remain unspent.

If it is necessary to amend a budget, perform the following items:

1. Publish a hearing notice to include a summary of the tentative amended budget.
2. Hold a hearing to adopt the amended budget.
3. Then, send a copy of the certified amended budget to the county commissioners (at the discretion of the commissioners).
4. If significant, send the amended budget to the Department of Audit, Public Funds Division.

Emergency Expenditures – If the governing body determines an emergency exists and the expenditure of money in excess of the general fund budget is necessary, it may make the expenditures from revenues available under W.S. 16-4-105(a)(ii) as reasonably necessary to meet the emergency. Notice of the declaration of emergency shall be published in a newspaper of general circulation in the municipality.

Proposed Budget

Crook County Medical Services District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE B
ADMINISTRATION BUDGET

DATA INPUT

ACTIVITY		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
B-1	Personnel Services:				
B-1.1	Administrator				
B-1.2	Secretary				
B-1.3	Clerical	\$10,981	\$71,909	\$27,446	
B-1.4	Other (Specify)				
B-1.5	Managers	\$66,315	\$28,004	\$44,335	
B-1.6	_____				
B-2	Board Expenses:				
B-2.1	Travel				
B-2.2	Mileage	\$3,279	\$5,163	\$4,000	
B-2.3	Other (Specify)				
B-2.4	_____				
B-2.5	_____				
B-3	Contractual Services:				
B-3.1	Legal	\$10,935	\$7,328	\$10,000	
B-3.2	Accounting/Auditing	\$29,172	\$25,246	\$27,000	
B-3.3	Other (Specify)				
B-3.4	CEO & Mgmt Fee	\$224,490	\$187,039	\$198,600	
B-3.5	_____				
B-4	Other:				
B-4.1	Office Supplies	\$4,203	\$2,716	\$3,500	
B-4.2	Office equipment, rent & repair	\$12,459	\$6,873	\$6,900	
B-4.3	Education	\$1,327	\$7,664	\$6,000	
B-4.4	Registrations	\$11,279	\$10,498	\$12,000	
B-4.5	Other (Specify)				
B-4.6	All Other	\$9,616	\$28,246	\$11,700	
B-4.7	_____				
B-5	TOTAL ADMINISTRATION	\$384,056	\$380,686	\$351,481	

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Crook County Medical Services District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE C
OPERATIONS BUDGET

DATA INPUT

ACTIVITY

C-1 Personnel Services:
 C-1.1 Wages--Operations
 C-1.2 Service Contracts
 C-1.3 Other (Specify)
 C-1.4 _____
 C-1.5 _____

C-2 Travel:
 C-2.1 Mileage
 C-2.2 Other (Specify)
 C-2.3 Training
 C-2.4 _____

C-3 Operating supplies (List):
 C-3.1 Medical Supplies
 C-3.2 Cleaning Supplies
 C-3.3 Office Supplies
 C-3.4 _____

C-4 Program Services (List):
 C-4.1 Rent and Lease
 C-4.2 Repairs and Miant
 C-4.3 _____
 C-4.4 _____

C-5 Contractual Arrangements (List):
 C-5.1 Services
 C-5.2 Other Purchases
 C-5.3 _____
 C-5.4 _____

C-6 Other operations (Specify):
 C-6.1 Utilities
 C-6.2 Shipping and Postage
 C-6.3 Recruiting & Dues
 C-6.4 Printing, Advertising, Othe

C-7 TOTAL OPERATIONS

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$3,897,323	\$3,769,652	\$4,524,105	
\$784,493	\$1,033,374	\$426,874	
\$6,778	\$7,292	\$15,300	
\$518,597	\$488,039	\$616,638	
\$14,232	\$16,409	\$16,860	
\$21,950	\$9,122	\$14,617	
\$102,509	\$91,965	\$91,921	
\$32,554	\$53,061	\$34,470	
\$54,332	\$79,745	\$119,265	
\$14,903	\$15,117	\$13,733	
\$131,103	\$132,663	\$138,525	
\$3,928	\$6,647	\$4,720	
\$38,466	\$8,205	\$16,118	
\$42,027	\$41,177	\$50,247	
\$5,663,195	\$5,752,468	\$6,083,393	

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Crook County Medical Services District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE D
INDIRECT COSTS BUDGET

DATA INPUT

		ACTIVITY	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
D-1	Insurance					
D-1.1		Liability	\$54,455	\$46,993	\$55,150	
D-1.2		Buildings and vehicles	\$52,817	\$41,532	\$48,000	
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	\$290,173	\$278,739	\$334,929	
D-2.2		Workers Compensation	\$71,675	\$54,299	\$65,343	
D-2.3		Unemployment Taxes	\$55,819	\$52,148	\$63,467	
D-2.4		Retirement				
D-2.5		Health Insurance	\$68,077	\$41,390	\$250,000	
D-2.6		Other (Specify)				
		Provider Allowances	\$79,095	\$72,961	\$71,000	

D-3	Depreciation Expenses					
D-4	TOTAL INDIRECT COSTS		\$672,111	\$588,062	\$887,889	

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Crook County Medical Services District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE E
CAPITAL OUTLAY BUDGET

DATA INPUT

ACTIVITY

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 Down Payment on Medite

E-1.6 _____

E-2 TOTAL CAPITAL OUTLAY

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$325,410	\$50,000	\$100,000	
		\$300,000	
\$325,410	\$50,000	\$400,000	

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Crook County Medical Services District
 NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE F
DEBT SERVICE BUDGET

DATA INPUT

ACTIVITY

F-1 Debt Service
 F-1.1 Principal
 F-1.2 Interest
 F-1.3 Fees
F-2 TOTAL DEBT SERVICE

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$45,388	\$101,919	\$390,344	
\$6,621	\$14,936	\$64,800	
\$52,009	\$116,855	\$455,144	

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Crook County Medical Services District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

SCHEDULE G

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 Joint Venture, Donations,
- G-4.3 Other: Additional
- G-4.4 Total Miscellaneous

G-5 Total Forecasted Revenue

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
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	\$0	\$0	\$0	
G-2 Operating Revenues				
G-2.1 Customer Charges	\$6,306,044	\$5,854,124	\$6,579,839	
G-2.2 Sales of Goods or Services	\$108,216	\$159,211	\$228,762	
G-2.3 Other Assessments				
G-2.4 Total Operating Revenues	\$6,414,260	\$6,013,335	\$6,808,601	
G-3 Grants				
G-3.1 Direct Federal Grants				
G-3.2 Federal Grants thru State Agencies				
G-3.3 Grants from State Agencies	\$266,256	\$29,881	\$29,900	
G-3.4 Total Grants	\$266,256	\$29,881	\$29,900	
G-4 Miscellaneous:				
G-4.1 Interest	\$1,649	\$1,288	\$1,300	
G-4.2 Other: Specify <u>Joint Venture, Donations,</u>	\$45,409	\$58,673	\$40,900	
G-4.3 Other: Additional				
G-4.4 Total Miscellaneous	\$47,058	\$59,961	\$42,200	
G-5 Total Forecasted Revenue	\$6,727,574	\$6,103,177	\$6,880,701	

G-6 DEPRECIATION (REPLACEMENT) RESERVE

- G-6.1 Balance in Reserve Account, beginning of budget year
- G-6.2 Amount to be added to the reserve
- G-6.3 SUB-TOTAL
- G-6.4 Identify the amount to be spent from "Reserve for Capital Outlay"
 - a. _____
 - b. _____
 - c. _____
- G-6.5 TOTAL CAPITAL OUTLAY (a+b+c)
- G-6.6 Account (Line 3 - Line 5)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-6.1 Balance in Reserve Account, <u>beginning of budget year</u>				
G-6.2 Amount to be added to the reserve				
G-6.3 SUB-TOTAL	\$0	\$0	\$0	
G-6.4 Identify the amount to be spent from "Reserve for Capital Outlay"				
a. _____				
b. _____				
c. _____				
G-6.5 TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	
G-6.6 Account (Line 3 - Line 5)	\$0	\$0	\$0	

G-7 OTHER RESERVE

- G-7.1 Balance in Reserve Account, beginning of budget year
- G-7.2 Amount to be added to the reserve
- G-7.3 SUB-TOTAL
- G-7.4 Identify the amount and project to be spent from "Other Reserves"
 - a. Payoff of Razor Debt
 - b. Down Pmt on New Softw
 - c. _____
- G-7.5 TOTAL OTHER RESERVE OUTLAY (a+b+c)
- G-7.6 9 - Line 11)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$332,628	\$332,628	\$849,991	
	\$0	\$517,363	\$500,000	
	\$332,628	\$849,991	\$1,349,991	
			\$221,000	
			\$300,000	
	\$0	\$0	\$521,000	
	\$332,628	\$849,991	\$828,991	

G-8 EMERGENCY RESERVE (cash)

- G-8.1 Balance in Reserve Account, beginning of budget year
- G-8.2 Amount to be added to the reserve
- G-8.3 SUB-TOTAL
- G-8.4 Amount to be spent from Emergency Reserve (Cash)
- G-8.5 15 - Line 16)
- G-8.6 TOTAL TO BE SPENT

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$0	\$0	\$0	
	\$0	\$0	\$0	
	\$0	\$0	\$521,000	

G-9 Total Estimated Cash and Investments on Hand (including any reserves listed above)

G-10 Deductions:

- G-10.1 a. Unpaid bills at FYE
- G-10.2 b. Reserves
- G-10.3 **Total Deductions (a+b)**

G-11 Estimated cash available

G-12 Other Forecasted Revenues:

- G-12.1 a. Other past due-as estimated by Co. Treas.
- G-12.2 b. Other forecasted revenue (specify):
- G-12.3 _____
- G-12.4 _____
- G-12.5 _____
- G-12.6 Total Other Forecasted Revenue (a+b)

G-13 Total Cash Available and Forecasted Revenue

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$1,189,566	\$1,744,051	\$1,296,845	
		\$0	\$0	
	\$332,628	\$849,991	\$828,991	
	\$332,628	\$849,991	\$828,991	
	\$856,938	\$894,060	\$467,854	
	\$0	\$0	\$0	
	\$7,584,512	\$6,997,237	\$7,348,555	

Proposed Budget

Crook County Medical Services District

NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE H

DATA INPUT

Analysis of Additional Financial Support Required:

- 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)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$799,227	\$802,000	\$850,000	

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Crook County Medical Services District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

I-1 **BUDGET MESSAGE**

Certain or portions of capital outlays are not reported as we will be financing those costs.

The assumptions used for the FY2016 Draft budget are as follows:

- a) Patient volumes will be slightly higher than FY2015. Contracting with Therapy companies to provide therapy services will increase swing bed revenues. Adding additional providers will increase clinic revenues.
- b) There is no price increase included in the budget
- c) Contractual Allowances are based on our current discount experience
- d) Wages are based on staffing needs provided by department managers. The budget assumes fully staffed departments and a reduction in contract services / labor
- e) A 3% wage increase for all employees and providers is included in this budget
- f) FICA, Work Comp and SUTA are based on current rates. Health insurance budeted costs have increased significantly as we anticipate offering a better health insurance package under the requiremens of ACA.
- g) We will be purchasing new EMR software. A portion of this will be financed and a portion will be funded through reserves.
- g) We are requesting to continue the 3-mill levy for FY2016

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Crook County Medical Services District

Please Enter Date on First Page

NAME OF DISTRICT/BOARD

DATE OF BUDGET HEARING

6/30/2016

Please Enter Location on First Page

Not Entered

FISCAL YEAR ENDING

LOCATION OF BUDGET HEARING

TIME OF HEARING

PROPOSED BUDGET SUMMARY

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
S-1 Total Expenditures, Cash Requirements	\$7,096,781	\$6,888,071	\$8,177,907	
S-2 Total to be added to Reserves	\$0	\$517,363	\$500,000	
S-3 Total Cash and Forecasted Revenues	\$7,584,512	\$6,997,237	\$7,348,555	
S-4 Additional Financial Support Required	\$0	\$408,197	\$1,329,352	
S-5 Amount as approved by County Commissioners	\$799,227	\$802,000	\$850,000	

Analysis of additional Financial Support Required:

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
S-6 Tax levy (for entities able to make levies)	\$799,227	\$802,000	\$850,000	
S-7 Other County Support	\$0	\$0	\$0	

Additional funding approved by:

County Commissioner

Date Approved _____

Certain or portions of capital outlays are not reported as we will be financing those costs.

The assumptions used for the FY2016 Draft budget are as follows:

- a) Patient volumes will be slightly higher than FY2015. Contracting with Therapy companies to provide therapy services will increase swing bed revenues. Adding additional providers will increase clinic revenues.
- b) There is no price increase included in the budget
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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

J-1 **Government Support**

J-2 **Operating Revenues**

J-3 **Grants**

J-4 **Miscellaneous:**

J-5 **Estimated Cash Available**

J-6 **Other Forecasted Revenue**

J-7 **Total Cash Available and Forecasted Revenue**

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	
\$6,414,260	\$6,013,335	\$6,808,601	
\$266,256	\$29,881	\$29,900	
\$47,058	\$59,961	\$42,200	
\$856,938	\$894,060	\$467,854	
\$0	\$0	\$0	
\$7,584,512	\$6,997,237	\$7,348,555	

NAME OF DISTRICT/BOARD

ESTIMATED EXPENDITURES

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-8 Administration	\$384,056	\$380,686	\$351,481	
J-9 Operations	\$5,663,195	\$5,752,468	\$6,083,393	
J-10 Indirect Costs	\$672,111	\$588,062	\$887,889	
J-11 Capital Outlay	\$325,410	\$50,000	\$400,000	
J-12 Debt Service	\$52,009	\$116,855	\$455,144	
J-13 Provision for Tax Shrinkage	\$0	\$0	\$0	
J-14 Total Expenditures	\$7,096,781	\$6,888,071	\$8,177,907	

SUMMARY OF RESERVE FUNDS

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-15 Beginning Balance in Reserve Accounts				
J-15.1 a. Depreciation Reserve	\$0	\$0	\$0	
J-15.2 b. Other Reserve	\$332,628	\$332,628	\$849,991	
J-15.3 c. Emergency Reserve (Cash)	\$0	\$0	\$0	
J-15.4 Total Reserves (a+b+c)	\$332,628	\$332,628	\$849,991	
J-16 Amount to be added				
J-16.1 a. Depreciation Reserve	\$0	\$0	\$0	
J-16.2 b. Other Reserve	\$0	\$517,363	\$500,000	
J-16.3 c. Emergency Reserve (Cash)	\$0	\$0	\$0	
J-16.4 Total to be added (a+b+c)	\$0	\$517,363	\$500,000	
J-17 Subtotal	\$332,628	\$849,991	\$1,349,991	
J-18 Less Total to be spent	\$0	\$0	\$521,000	
J-19 Total Reserves	\$332,628	\$849,991	\$828,991	

PREPARED BY: Mark Lyons

DISTRICT ADDRESS: PO Box 517

Sundance, WY 82729

DISTRICT PHONE: 307-283-3501

NOTE: This page is intended for any additional information that you would like to keep for your records. [This information will not be submitted along with the budget form.](#)

Additional Comments