

INSTRUCTIONS FOR COMPLETING BUDGET REQUEST FORM

In accordance with the requirements of WS 16-12-403, 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. **SAVE THE EXCEL FILE AS YOU WILL NEED IT LATER.**
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.
5. **If you have ANY questions, or concerns, please contact the Public Funds Division at 307-777-7798.**

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. **SAVE ALL EXCEL FILE VERSIONS FOR FUTURE USE.**

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 the third Thursday in July in accordance with W.S. 16-12-406. 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. Final budgets must be approved within three (3) business days of

[To view the formula map of the budget summary click here.](#)

The 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 necessity of preparation and use of a budget cannot be overemphasized and is required by law.

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.

Chart of Account guidance is shown on the Revenue, Expenditures, and Cash & Investment tabs. Use of this exact chart of accounts is **not** required. It is shown as a guide to assist entities in the categorization of their budgeted items. For definitions and guidance on these specific accounts, please refer to the Wyoming Governmental Entity budgeting, Accounting, and Reporting Manual which can be found at publicfunds.wyo.gov under the Resources tab.

Budgets are required by Wyoming statute W.S. 16-12-401 for all governmental entities listed in W.S. 16-12-202(a) (unless otherwise specified). This form is optional for all other governmental entities.

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 that has been reviewed by the Department of Audit 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 requested and approved.

Budget Preparation

The appropriate budget officer (generally the clerk or treasurer) shall prepare a proposed budget for each entity and present the proposed budget to the governing body in a timely fashion allowing the

Final Budget

Five County JPB	
Budget Hearing Information	
PO Box 1727 Jackson, WY 83001 307-733-4770	Location: 200 S. Willow Street, Jackson, WY 83001 Date: 5/22/2025 Time: 2:00 PM
Budget Prepared by: Katie Smits	

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

The Five County JPB facilitates the collection of maintenance fees and distribution of expenses to a maintenance contractor for the support of a jointly owned computer software program. Fees are collected from the 5 counties in the amount of the expenses to the contractor, legal advisor, and insurance for surety bonds.

S-B **RESERVE DESCRIPTION**
n/a

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

In the office of the Teton County Treasurer, 200 S. Willow St., Jackson, WY 83001

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

Notices are posted on bulletin boards in each of the 5 county offices, two weeks prior to the meeting.

Where are the public meetings held?

Meetings are held via conference call and/or Zoom/Teams at each county office, initiated by the Chairman.

FINAL BUDGET SUMMARY

OVERVIEW		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$143,989	\$146,050	\$146,050	\$146,050
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	\$217,064	\$217,040	\$217,905	\$217,905
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed : Projected Surplus:			\$0 \$71,855	\$0 \$71,855
REVENUE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$146,900	\$146,900	\$146,900	\$146,900
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$39	\$15	\$15	\$15
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$146,939	\$146,915	\$146,915	\$146,915
FY 7/1/25-6/30/26					
Five County JPB					
EXPENDITURE SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$143,989	\$146,050	\$146,050	\$146,050
S-18	Operations	\$0	\$0	\$0	\$0
S-19	Indirect Costs	\$0	\$0	\$0	\$0
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$143,989	\$146,050	\$146,050	\$146,050
DEBT SUMMARY		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$70,125	\$70,125	\$70,990	\$70,990
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: PO Box 1727
Jackson, WY 83001

PREPARED BY: Katie Smits

DISTRICT PHONE: 307-733-4770

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

Five County JPB
 NAME OF DISTRICT/BOARD

FYE 6/30/2026

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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4001				
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**
 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**
 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**
 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
4211				
4237				
4237				
4237	\$146,900	\$146,900	\$146,900	\$146,900
	\$146,900	\$146,900	\$146,900	\$146,900
4300				
4300				
4503				
	\$0	\$0	\$0	\$0
4201				
4201				
4211				
	\$0	\$0	\$0	\$0
4501	\$39	\$15	\$15	\$15
4500				
	\$39	\$15	\$15	\$15
	\$146,939	\$146,915	\$146,915	\$146,915

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 _____
 R-6.4 _____
 R-6.5 _____
 R-6.6 **Total Other Forecasted Revenue (a+b)**

4004				
4500				
4500				
	\$0	\$0	\$0	\$0

Final Budget

Five County JPB
NAME OF DISTRICT/BOARD

FYE 6/30/2026

CAPITAL OUTLAY BUDGET

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 _____
 E-1.6 _____
 E-1.7 _____
 E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6201				
6210				
6211				
6200				
6200				
	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

E-2 **Personnel Services**
 E-2.1 Administrator
 E-2.2 Secretary
 E-2.3 Clerical
 E-2.4 Other (Specify)
 E-2.5 _____
 E-2.6 _____
 E-2.7 _____
 E-3 **Board Expenses**
 E-3.1 Travel
 E-3.2 Mileage
 E-3.3 Other (Specify)
 E-3.4 _____
 E-3.5 _____
 E-3.6 _____
 E-4 **Contractual Services**
 E-4.1 Legal
 E-4.2 Accounting/Auditing
 E-4.3 Other (Specify)
 E-4.4 WyCATS Support/Additional Hours
 E-4.5 Travel
 E-4.6 _____
 E-5 **Other Administrative Expenses**
 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 _____
 E-6 **TOTAL ADMINISTRATION**

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7002				
7003				
7004				
7005				
7005				
	\$0	\$250	\$250	\$250
7011				
7012				
7013				
7013				
	\$139,726	\$140,800	\$139,800	\$139,800
7021	\$4,263	\$5,000	\$6,000	\$6,000
7022				
7023				
7023				
	\$143,989	\$146,050	\$146,050	\$146,050

Final Budget

Five County JPB

FYE 6/30/2026

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 _____
 E-9.2 _____
 E-9.3 _____
 E-9.4 _____
 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 _____
 E-12.2 _____
 E-12.3 _____
 E-12.4 _____
 E-12.5 _____

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7202				
7203				
7204				
7204				
7211				
7212				
7212				
7220				
7220				
7220				
7220				
7230				
7230				
7230				
7230				
7400				
7400				
7400				
7400				
7450				
7450				
7450				
7450				
	\$0	\$0	\$0	\$0

Final Budget

Five County JPB

FYE 6/30/2026

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 _____
 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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
7502				
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				

E-17 TOTAL INDIRECT COSTS

\$0	\$0	\$0	\$0
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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	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed	Final Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Final Budget

Five County JPB
NAME OF DISTRICT/BOARD

FYE 6/30/2026

GENERAL FUNDS																																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">DOA Chart of Accounts</th> <th style="width: 15%;">End of Year 2023-2024 Actual</th> <th style="width: 15%;">Beginning 2024-2025 Estimated</th> <th style="width: 15%;">Beginning 2025-2026 Proposed</th> <th style="width: 15%;">Final Approval</th> </tr> </thead> <tbody> <tr><td>1010</td><td>\$70,125</td><td>\$70,125</td><td>\$70,990</td><td>\$70,990</td></tr> <tr><td>1040</td><td></td><td>\$0</td><td></td><td></td></tr> <tr><td>1050</td><td></td><td>\$0</td><td></td><td></td></tr> <tr><td>1020</td><td></td><td>\$0</td><td></td><td></td></tr> <tr><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></tr> <tr><td></td><td>\$70,125</td><td>\$70,125</td><td>\$70,990</td><td>\$70,990</td></tr> </tbody> </table>					DOA Chart of Accounts	End of Year 2023-2024 Actual	Beginning 2024-2025 Estimated	Beginning 2025-2026 Proposed	Final Approval	1010	\$70,125	\$70,125	\$70,990	\$70,990	1040		\$0			1050		\$0			1020		\$0				\$0	\$0	\$0	\$0		\$70,125	\$70,125	\$70,990	\$70,990
DOA Chart of Accounts	End of Year 2023-2024 Actual	Beginning 2024-2025 Estimated	Beginning 2025-2026 Proposed	Final Approval																																			
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1040		\$0																																					
1050		\$0																																					
1020		\$0																																					
	\$0	\$0	\$0	\$0																																			
	\$70,125	\$70,125	\$70,990	\$70,990																																			
C-1	Balances at Beginning of Fiscal Year C-1.1 General Fund Checking C-1.2 Savings and Investments C-1.3 General Fund CD Balance C-1.4 All Other Funds C-1.5 Reserves (From Below) C-1.6 Total Estimated Cash and Investments on Hand																																						
C-2	General Fund Reductions: C-2.1 a. Unpaid bills at FYE C-2.2 b. Reserves C-2.3 Total Deductions (a+b) C-2.4 Estimated Non-Restricted Funds Available																																						
C-3	SINKING & DEBT SERVICE FUNDS C-3.1 Beginning Balance in Reserve Account (end of previous year) <i>Date of Reserve Approval in Minutes:</i> C-3.2 Amount to be added to the reserve <i>Date of Reserve Approval in Minutes:</i> C-3.3 SUB-TOTAL C-3.4 Identify the amount and project to be spent C-3.5 a. C-3.6 b. C-3.7 c. C-3.8 <i>Date of Reserve Approval in Minutes:</i> C-3.9 TOTAL CAPITAL OUTLAY (a+b+c) C-3.10 Balance to be retained																																						
C-4	RESERVES C-4.1 Beginning Balance in Reserve Account (end of previous year) <i>Date of Reserve Approval in Minutes:</i> C-4.2 Amount to be added to the reserve <i>Date of Reserve Approval in Minutes:</i> C-4.3 SUB-TOTAL C-4.4 Identify the amount and project to be spent C-4.5 a. C-4.6 b. C-4.7 c. C-4.8 <i>Date of Reserve Approval in Minutes:</i> C-4.9 TOTAL OTHER RESERVE OUTLAY (a+b+c) C-4.10 Balance to be retained																																						
C-5	BOND FUNDS C-5.1 Beginning Balance in Reserve Account (end of previous year) <i>Date of Reserve Approval in Minutes:</i> C-5.2 Amount to be added to the reserve <i>Date of Reserve Approval in Minutes:</i> C-5.3 SUB-TOTAL C-5.4 Identify the amount and project to be spent C-5.5 <i>Date of Reserve Approval in Minutes:</i> C-5.6 Balance to be retained C-5.7 TOTAL TO BE SPENT																																						

Final Budget

Five County JPB
NAME OF DISTRICT/BOARD

FYE 6/30/2026

ADDITIONAL DETAILS