

Final Budget

Ten Sleep Cemetery District	
<small>Budget Hearing Information</small>	
PO Box 394	Location: Washakie County Courthouse
Ten Sleep, WY - 82442	Date: 7/17/2017
307-366-2045	Time: 6:00 PM
Washakie County	Budget Prepared by: Randall Firnekas & Board of Directors

S-A BUDGET MESSAGE W.S. 16-4-104(d)

Our cemetery district is small and we do have a full time caretaker. During the spring and summer months there is more work than he is able to do so we hire part time help. They do a wonderful job with the grounds and our cemetery is one that our community is very proud of. Our budget reflects the proposed needs again for the upcoming year. We still want to build a permanent building in order to take care of our equipment without having to continue to rent the facility that we are now using, however we have not located any area to build yet. We are governed by an elected board of 5 directors which consists of a President, Vice President, and a Secretary/treasurer along with two other directors. Our bylaws state that we are required to meet monthly beginning in April and ending in October. Any business that occurs is placed in on an agenda for our business meetings for discussion and voting by all of the members. Minutes are taken and sent in to our County Clerk's office to file. We meet annually in the spring for our budget workshop for the new fiscal year. You are invited to view our website located at tensleepcemetery.com

RECEIVED

JUL 21 2017

Per _____

S-B RESERVE DESCRIPTION

The reserves that we have are for various projects. We are planning to build a new Cemetery building in the future, which will include indoor storage, a restroom for patrons who come to the cemetery, and a board meeting room. We will need to replace our pick-up in the future, and a new tractor for continued cemetery maintenance as well as new mowers.

S-C

Names of Board Members	Date of End of Term
Fred Drake (President)	11//2018
Janice Michael (Vice President)	11//2020
Randall Firnekas (Sec-Treas)	11//2020
Jack Haggerty	11//2018
Robert Compton	11//2018

Does the district have regular office hours exceeding 20 hours per week? No

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-10-1? Yes

Where are the minutes of your board meeting available for public review?
 Washakie County Clerks office

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

Where are the public meetings held?
 Rental Building on 305 Cedar Street in Ten Sleep

FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$59,458	\$68,885	\$72,335	\$72,335
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$55,102	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$99,114	\$100,501	\$102,465	\$102,465
S-5	Amount requested from County Commissioners	\$66,964	\$68,885	\$72,335	\$72,335
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	Operating Revenues	\$1,448	\$900	\$900	\$900
S-8	Tax levy (From the County Treasurer)	\$66,964	\$68,885	\$72,335	\$72,335
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	\$245	\$260	\$230	\$230
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$68,658	\$70,045	\$73,465	\$73,465
FY 7/1/17-6/30/18 Ten Sleep Cemetery District					

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	Capital Outlay	\$517	\$1,500	\$1,700	\$1,700
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$11,456	\$14,100	\$14,725	\$14,725
S-18	Operations	\$42,787	\$47,425	\$50,375	\$50,375
S-19	Indirect Costs	\$4,698	\$5,860	\$5,535	\$5,535

S-20	Total Expenditures	\$59,458	\$68,885	\$72,335	\$72,335
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DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$30,456	\$30,456	\$29,000	\$29,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$96,727	\$151,829	\$151,829	\$151,829
	Total Reserves (a+b+c)	\$96,727	\$151,829	\$151,829	\$151,829
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$55,102	\$0	\$0	\$0
	Total to be added (a+b+c)	\$55,102	\$0	\$0	\$0
S-31	Subtotal	\$151,829	\$151,829	\$151,829	\$151,829
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$151,829	\$151,829	\$151,829	\$151,829

End of Summary

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

Date adopted by Special District

DISTRICT ADDRESS: PO Box 394
Ten Sleep, WY - 82442

PREPARED BY: Randall Firnekas & Board of Direc

DISTRICT PHONE: 307-366-2045

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

3/27/17 Form approved by Wyoming Department of Audit, Public Funds Division

Final Budget

Ten Sleep Cemetery District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$66,964	\$68,885	\$72,335	\$72,335
R-1.2	Other County Support				

FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
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	\$0	\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$548	\$0	\$0	
R-3.2	Sales of Goods or Services	\$900	\$900	\$900	\$900
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$1,448	\$900	\$900	\$900
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	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$70	\$80	\$80	\$80
R-5.2	Other: Specify Reimbursements	\$176	\$180	\$150	\$150
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$245	\$260	\$230	\$230
R-5.5	Total Forecasted Revenue	\$1,693	\$1,160	\$1,130	\$1,130
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)	\$0	\$0	\$0	\$0

Final Budget

Ten Sleep Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
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	Cemetery Tractor			\$200	\$200
E-1.6	Cemetery Pickup	\$517		\$1,500	\$1,500
E-1.7	see additional details		\$1,500		
E-1.8	TOTAL CAPITAL OUTLAY	\$517	\$1,500	\$1,700	\$1,700

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary	\$7,800	\$7,800	\$8,200	\$8,200
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Obituary Research	\$400	\$1,500	\$1,200	\$1,200
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel		\$200	\$200	\$200
E-3.2	Mileage	\$177	\$400	\$400	\$400
E-3.3	Other (Specify)				
E-3.4	Meeting Attendance	\$1,815	\$2,000	\$2,000	\$2,000
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	Open/Close Graves	\$800	\$1,000	\$1,000	\$1,000
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$49	\$600	\$400	\$400
E-5.2	Office equipment, rent & repair		\$250	\$250	\$250
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Secretary/Treasurer Bonc	\$100	\$100	\$100	\$100
E-5.7	Web Site Fees	\$0	\$250	\$750	\$750
E-5.8	see additional details	\$315		\$225	\$225
E-6	TOTAL ADMINISTRATION	\$11,456	\$14,100	\$14,725	\$14,725

Final Budget

Ten Sleep Cemetery District

FYE 6/30/2018

OPERATIONS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages—Operations	\$21,400	\$22,600	\$23,400	\$23,400
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Assistant Caretaker	\$7,500	\$10,125	\$10,775	\$10,775
E-7.5					
E-7.6	see additional details	\$2,006			
E-8	Travel				
E-8.1	Mileage		\$150	\$150	\$150
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
E-9	Operating supplies (List)				
E-9.1	Cemetery Maintenance	\$3,667	\$4,000	\$4,000	\$4,000
E-9.2	Tool Replacement		\$500	\$300	\$300
E-9.3	Grave marker Projects	\$1,610		\$2,000	\$2,000
E-9.4					
E-9.5					
E-10	Program Services (List)				
E-10.1	Utilities Electric	\$1,720	\$2,200	\$2,200	\$2,200
E-10.2	Phone	\$150	\$150	\$150	\$150
E-10.3					
E-10.4					
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Office Building Rental	\$1,820	\$2,000	\$2,000	\$2,000
E-11.2					
E-11.3					
E-11.4					
E-11.5					
E-12	Other operations (Specify)				
E-12.1	Mower Repairs		\$1,500	\$1,200	\$1,200
E-12.2	Gas and Propane	\$1,394	\$2,200	\$2,200	\$2,200
E-12.3	Utilities Water	\$1,521	\$2,000	\$2,000	\$2,000
E-12.4					
E-12.5					
E-13	TOTAL OPERATIONS	\$42,787	\$47,425	\$50,375	\$50,375

Final Budget

Ten Sleep Cemetery District

FYE 6/30/2018

INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$128	\$140	\$140	\$140
E-14.2	Buildings and vehicles		\$65	\$175	\$175	\$175
E-14.3	Equipment		\$484	\$650	\$650	\$650
E-14.4	Other (Specify)					
E-14.5	Cemetery Pickup truck		\$191	\$220	\$220	\$220
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$2,667	\$2,750	\$3,000	\$3,000
E-15.2	Workers Compensation		\$567	\$1,275	\$650	\$650
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	Medicare		\$595	\$650	\$700	\$700
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$4,698	\$5,860	\$5,535	\$5,535

DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
D-1	Debt Service					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

Ten Sleep Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$30,456	\$30,456	\$29,000	\$29,000
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$151,829	\$151,829	\$151,829	\$151,829
C-1.6	Total Estimated Cash and Investments on Hand	\$182,285	\$182,285	\$180,829	\$180,829
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$151,829	\$151,829	\$151,829	\$151,829
C-2.3	Total Deductions (a+b)	\$151,829	\$151,829	\$151,829	\$151,829
C-2.4	Estimated Non-Restricted Funds Available	\$30,456	\$30,456	\$29,000	\$29,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-3					
C-3.1	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 to be spent from "Reserve for Capital Outlay"				
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 in Depreciation Reserve Account	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-4					
C-4.1	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 from "Other"				
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 in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$96,727	\$151,829	\$151,829	\$151,829
C-5.2	Date of Reserve Approval in Minutes: 4/21/2016				
C-5.3	Amount to be added to the reserve	\$55,102	\$0	\$0	
C-5.4	Date of Reserve Approval in Minutes: 5/19/2016				
C-5.5	SUB-TOTAL	\$151,829	\$151,829	\$151,829	\$151,829
C-5.6	Amount to be spent from Emergency Reserve (Cash)			\$0	
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$151,829	\$151,829	\$151,829	\$151,829
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0

Ten Sleep Cemetery District
Minutes
July 20, 2017

Old Business

1. Members present at the meeting were Pres. Fred Drake, V.P. Jan Michael, Sec/Treas. Randy Firnekas and board member Bob Compton. Member Jack Haggerty was absent. A motion was made by Bob Compton (2nd by Randy, AIF) to approve the minutes of the 6/15/2017 Meeting.
2. Web site status current version: 04/03/2016
3. Cemetery Building – Randy moved to table until September (Jan 2nd, AIF)

New Business

1. Bob reported that adjustments on military stones in lot 150 were completed on 6/21/17. It was also reported that Dennis Shepherd, Larry Moody, Sharon Moody and Jan Michael had finished setting headstones for Jerry Lee Michael in 198 G and Marlen C. Cox in 198 I. Bob reported that the headstone for Glenda (Bader) Misomelius had been centered in lot 199 A. Harry installed a new accelerator cable on the Walker mower and a new pulley was put on the Toro. He priced a 6 yard dump trailer with a battery operated hydraulic hoist at Whitlock Motors in Cody for \$4,600. He asked if Rex could do 30 headstones @ \$30 each which would be \$150/for 5 headstones. There will be no leveling needed. No action was taken on Rex's work and it was tabled. Jan reported that she had talked to Gloria Skworch about resetting Sam and Marcella Dellos' headstone in 133 A&B in order to line it up with Vicki Locke's Headstone. Gloria Skworch gave permission to have the stone lined up.
2. Jan Michael Deed – Fred and Randy went and had the deed notarized. Randy will send it to the County Clerk's office for registration.
- ✱ 3. 2018 FY Budget report – A motion was made by Bob (Jan 2nd, AIF) to adopt the new Budget.
4. Jan made a motion (Bob 2nd, AIF) to approve the "Bills to be paid", "FYs Cash Flow" and "Balance Sheet" reports, sign checks.
5. Next meeting August 17, 2017
6. Data base Backup.
7. Randy motioned to adjourn (Bob 2nd, AIF).