

Proposed Budget

Ten Sleep Cemetery District

20-Jul-15

NAME OF DISTRICT/BOARD

DATE OF BUDGET HEARING

6/30/2016

County Courthouse

6:00 PM

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	\$59,675	\$61,024	\$71,769	
S-2 Total to be added to Reserves	\$5,000	\$7,000	✓ \$5,000	
S-3 Total Cash and Forecasted Revenues	\$9,337	\$9,200	✓ \$10,600	
S-4 Additional Financial Support Required	\$55,338	\$58,824	✓ \$66,169	
S-5 Amount as approved by County Commissioners	\$0	\$0	\$0	

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)	\$0	\$0	\$0	
S-7 Other County Support	\$0	\$0	\$0	

Additional funding approved by:

County Commissioner

Date Approved _____

RECEIVED

JUN 08 2015

Per _____

ESTIMATED EXPENDITURES

J-8	Administration
J-9	Operations
J-10	Indirect Costs
J-11	Capital Outlay
J-12	Debt Service
J-13	Provision for Tax Shrinkage
J-14	Total Expenditures

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$12,157	\$14,090	✓ \$16,240	
\$35,341	\$39,094	✓ \$42,794	
\$4,934	\$5,460	✓ \$5,235	
\$7,243	\$2,380	✓ \$7,500	
\$0	\$0	\$0	
\$0	\$0	\$0	
\$59,675	\$61,024	\$71,769	

SUMMARY OF RESERVE FUNDS

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

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$104,000	\$104,000	\$104,000	
\$0	\$0	\$0	
\$0	\$0	\$0	
\$104,000	\$104,000	\$104,000	
\$5,000	\$7,000	\$5,000	
\$0	\$0	\$0	
\$0	\$0	\$0	
\$5,000	\$7,000	\$5,000	
\$109,000	\$111,000	\$109,000	
\$0	\$111,000	\$0	
\$109,000	\$0	\$109,000	

PREPARED BY: Randall Firnekas

DISTRICT ADDRESS: PO Box 394
Ten Sleep, WY 82442

DISTRICT PHONE: 307-366-2077

Proposed Budget

Ten Sleep Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE B
ADMINISTRATION BUDGET

DATA INPUT

ACTIVITY

- B-1 Personnel Services:**
 - B-1.1 Administrator
 - B-1.2 Secretary
 - B-1.3 Clerical
 - B-1.4 Other (Specify)
 - B-1.5 Obituary Research
 - B-1.6 _____

- B-2 Board Expenses:**
 - B-2.1 Travel
 - B-2.2 Mileage
 - B-2.3 Other (Specify)
 - B-2.4 Meeting Attendance
 - B-2.5 _____

- B-3 Contractual Services:**
 - B-3.1 Legal
 - B-3.2 Accounting/Auditing
 - B-3.3 Other (Specify)
 - B-3.4 Mapping
 - B-3.5 Open/Close Graves

- B-4 Other:**
 - B-4.1 Office Supplies
 - B-4.2 Office equipment, rent & repair
 - B-4.3 Education
 - B-4.4 Registrations
 - B-4.5 Other (Specify)
 - B-4.6 Secretary/Treas Bond
 - B-4.7 Web Site Fees

- B-5 TOTAL ADMINISTRATION**

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
B-1 Personnel Services:				
B-1.2 Secretary	\$7,200	\$7,200	\$9,000	
B-1.3 Clerical				
B-1.5 <u>Obituary Research</u>	\$596	\$1,000	\$1,000	
B-1.6 _____				
B-2 Board Expenses:				
B-2.1 Travel	\$0	\$200	\$200	
B-2.2 Mileage	\$181	\$400	\$400	
B-2.4 <u>Meeting Attendance</u>	\$2,000	\$2,440	\$2,440	
B-2.5 _____				
B-3 Contractual Services:				
B-3.1 Legal				
B-3.2 Accounting/Auditing				
B-3.4 <u>Mapping</u>	\$402	\$1,000	\$1,000	
B-3.5 <u>Open/Close Graves</u>	\$1,000	\$1,050	\$1,000	
B-4 Other:				
B-4.1 Office Supplies	\$300	\$300	\$600	
B-4.2 Office equipment, rent & repair	\$200	\$200	\$250	
B-4.3 Education				
B-4.4 Registrations				
B-4.5 Other (Specify)				
B-4.6 <u>Secretary/Treas Bond</u>	\$100	\$100	\$100	
B-4.7 <u>Web Site Fees</u>	\$178	\$200	\$250	
B-5 TOTAL ADMINISTRATION				
	\$12,157	\$14,090	\$16,240	

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Ten Sleep Cemetery District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

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 Assistant Caretaker
- C-1.5 _____

C-2 Travel:

- C-2.1 Mileage
- C-2.2 Other (Specify)
- C-2.3 Cemetery Maintenance
- C-2.4 Replace Tools

C-3 Operating supplies (List):

- C-3.1 _____
- C-3.2 _____
- C-3.3 _____
- C-3.4 _____
- C-3.5 see additional details

C-4 Program Services (List):

- C-4.1 Utilities: Electric
- C-4.2 _____
- C-4.3 _____
- C-4.4 _____

C-5 Contractual Arrangements (List):

- C-5.1 Office Building Rental
- C-5.2 _____
- C-5.3 _____
- C-5.4 _____

C-6 Other operations (Specify):

- C-6.1 Mower Repair
- C-6.2 Phone
- C-6.3 Gas & Propane
- C-6.4 Utilities: Water

C-7 TOTAL OPERATIONS

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$18,400	\$20,000	\$21,400	
	\$6,925	\$6,000	\$7,500	
	\$0	\$150	\$150	
	\$2,785	\$3,000	\$3,000	
	\$267	\$0	\$500	
			\$1,200	
	\$1,978	\$2,200	\$2,200	
	\$1,800	\$1,800	\$2,000	
	\$118	\$1,000	\$1,000	
	\$144	\$144	\$144	
	\$1,936	\$2,200	\$2,200	
	\$988	\$2,600	\$1,500	
	\$35,341	\$39,094	\$42,794	

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Proposed Budget

Ten Sleep Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2016

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		Cemetery Pickup Truck
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)
		Medicare Taxes

D-3	Depreciation Expenses	
D-4	TOTAL INDIRECT COSTS	

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$128	\$140	\$140	
\$153	\$140	\$175	
\$636	\$600	\$650	
\$191	\$220	\$220	
\$2,168	\$2,500	\$2,200	
\$602	\$780	\$650	
\$549	\$380	\$600	
\$507	\$700	\$600	
\$4,934	\$5,460	\$5,235	

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Proposed Budget

Ten Sleep Cemetery District
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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 Mower Replacement
- E-1.6 Tree Project

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$0	\$0	\$5,000	
	\$0	\$0	\$0	
	\$4,863	\$0	\$1,000	
	\$2,380	\$2,380	\$1,500	
E-2 TOTAL CAPITAL OUTLAY	\$7,243	\$2,380	\$7,500	

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Proposed Budget

Ten Sleep Cemetery 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
\$0	\$0	\$0	

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Proposed Budget

Ten Sleep Cemetery District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

SCHEDULE G

DATA INPUT

FORECASTED REVENUE				2013-2014	2014-2015	2015-2016	Final Approval
				Actual	Estimated	Proposed	
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						
G-2.2	Sales of Goods or Services			\$1,600	\$900	\$900	
G-2.3	Other Assessments						
G-2.4	Total Operating Revenues			\$1,600	\$900	\$900	
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			\$0	\$0	\$0	
G-4	Miscellaneous:						
G-4.1	Interest			\$112	\$300	\$300	
G-4.2	Other: Specify	Open/Close Graves		\$1,625	\$0	\$1,400	
G-4.3	Other: Additional						
G-4.4	Total Miscellaneous			\$1,737	\$300	\$1,700	
G-5	Total Forecasted Revenue			\$3,337	\$1,200	\$2,600	

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DEPRECIATION (REPLACEMENT) RESERVE				2013-2014	2014-2015	2015-2016	Final Approval
				Actual	Estimated	Proposed	
G-6.1	Balance in Reserve Account, <u>beginning of budget year</u>			\$104,000	\$104,000	\$104,000	
G-6.2	Amount to be added to the reserve			\$5,000	\$7,000	\$5,000	
G-6.3	SUB-TOTAL			\$109,000	\$111,000	\$109,000	
G-6.4	Identify the amount to be spent from "Reserve for Capital Outlay"						
	a.	<u>New Cemetery Building</u>			\$53,000		
	b.	<u>Replace Vehicles</u>			\$20,000		
	c.	<u>See Additional Details</u>			\$38,000		
G-6.5	TOTAL CAPITAL OUTLAY (a+b+c) +additional details			\$0	\$111,000	\$0	
G-6.6	Account (Line 3 - Line 5)			\$109,000	\$0	\$109,000	

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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. _____
 - b. _____
 - 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
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	

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	\$111,000	\$0	

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
\$120,000	\$120,000	\$120,000	
\$10,000	\$8,000	\$8,000	
\$104,000	\$104,000	\$104,000	
\$114,000	\$112,000	\$112,000	
\$6,000	\$8,000	\$8,000	
\$0	\$0	\$0	
\$9,337	\$9,200	\$10,600	

Proposed Budget

Ten Sleep Cemetery 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

Form approved by Department of Audit, Public Funds Division

Proposed Budget

Ten Sleep Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2016

I-1 BUDGET MESSAGE

Our cemetery district is small, and we do have a full time caretaker. During the spring and summer months there is more than he is able to do, so we hire part time help. Because of their excellent care and hard work we have a cemetery that we are very proud of. Our budget reflects the proposed needs for the upcoming year. We are still in the process of evaluating our current financial status in order to possibly build a permanent building so we can better take care of the cemetery maintenance equipment as well as have a permanent office space. We will also need to replace our pickup truck in a few years. So we have added some in our budget this year for that. There is still some work that is needed to finish our tree project too.

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 business meeting minutes and voted on by the Board of Directors. We meet annually in the spring before budget time in order to discuss and work on our upcoming budget and the possible needs for the new fiscal year. You are invited to view our website which is located at tensleepcemetery.com

Form approved by Department of Audit, Public Funds Division

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	
\$1,600	\$900	\$900	
\$0	\$0	\$0	
\$1,737	\$300	\$1,700	
\$6,000	\$8,000	\$8,000	
\$0	\$0	\$0	
\$9,337	\$9,200	\$10,600	