

Proposed Budget

Ten Sleep Cemetery District									
PO Box 394 Ten Sleep, WY 82442 307-366-2045	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: right;">Budget Hearing Information</th> </tr> <tr> <td style="width: 10%;">Location:</td> <td>Washakie County Courthouse</td> </tr> <tr> <td>Date:</td> <td>7/16/2018</td> </tr> <tr> <td>Time:</td> <td>6pm</td> </tr> </table>	Budget Hearing Information		Location:	Washakie County Courthouse	Date:	7/16/2018	Time:	6pm
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Location:	Washakie County Courthouse								
Date:	7/16/2018								
Time:	6pm								
Washakie County	Budget Prepared by: Randall Firnekas								

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

We have a caretaker and groundskeeper. During the spring and summer months they are both busy keeping the cemetery grounds looking beautiful which we are very proud of. The budget reflects the proposed needs again for the upcoming year. We are governed by an elected board of five directors who consist of President, Vice President, Secretary/Treasurer, and two other directors. Our bylaws state that we are required to meet monthly beginning in April and going through October. Business which occurs is placed on a meeting agenda and discussed by the board of directors at our monthly business meetings. Any business that happens is voted on and recorded in the minutes of the meeting. Our website is tensleepcemetery.com

S-B RESERVE DESCRIPTION

We still are pursuing a new location to build a permanent building which will include indoor storage, public restroom, and a meeting room. We will need to replace our pick-up, cemetery maintenance tractor, and mowers as needed.

S-C

Names of Board Members	Date of End of Term
Fred Drake (President)	11/6/18
Jan Michael (Vice President)	11/6/20
Randall Firnekas (Sec-Treas)	11/6/20
Jack Haggerty	11/6/18
Robert Compton	11/6/18

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. 16-12-303(c)? 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 304 Cedar Street in Ten Sleep

PROPOSED BUDGET SUMMARY

OVERVIEW	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$64,356	\$70,410	\$70,650	\$70,650
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	\$272,623	\$269,791	\$272,698	\$272,698
S-5 Amount requested from County Commissioners	\$76,142	\$72,335	\$76,142	\$76,142
S-6 Additional Funding Needed:			\$0	\$0

REVENUE SUMMARY	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7 Operating Revenues	\$0	\$900	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$76,142	\$72,335	\$76,142	\$76,142
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	\$1,205	\$1,280	\$1,280	\$1,280
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14 Total Revenue	\$77,347	\$74,515	\$77,422	\$77,422
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FY 7/1/18-6/30/19 Ten Sleep Cemetery District

EXPENDITURE SUMMARY	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15 Capital Outlay	\$0	\$0	\$0	\$0
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$11,959	\$14,500	\$12,950	\$12,950
S-18 Operations	\$47,680	\$50,375	\$52,550	\$52,550
S-19 Indirect Costs	\$4,717	\$5,535	\$5,150	\$5,150
S-20 Total Expenditures	\$64,356	\$70,410	\$70,650	\$70,650

DEBT SUMMARY	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-22 TOTAL GENERAL FUNDS	\$195,276	\$195,276	\$195,276	\$195,276

Summary of Reserve Funds				
S-23	Beginning Balance in Reserve Accounts			
S-24	a. Depreciation Reserve	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0
S-27	Amount to be added			
S-28	a. Depreciation Reserve	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0
S-31	Subtotal	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$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 394
Ten Sleep, WY 82442

PREPARED BY: Randall Firnekas

DISTRICT PHONE: 307-366-2045

Proposed Budget

Ten Sleep Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$76,142	\$72,335	\$76,142	
R-1.2	Other County Support				

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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	
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services		\$900		
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$0	\$900	\$0	
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	
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$3	\$80	\$80	
R-5.2	Other: Specify <u>Open Close Graves</u>	\$1,100	\$1,200	\$1,200	
R-5.3	Other: See Additional	\$102			
R-5.4	Total Miscellaneous	\$1,205	\$1,280	\$1,280	
R-5.5	Total Forecasted Revenue	\$1,205	\$2,180	\$1,280	
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	

Proposed Budget

Ten Sleep Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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	Mower Replacement				
E-1.6	<u>Tree Project</u>				
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary	\$7,800	\$8,200	\$8,200	\$8,200
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	<u>Obituary Research</u>	\$200	\$1,200	\$750	\$600
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel		\$200	\$200	\$200
E-3.2	Mileage	\$129	\$400	\$200	\$200
E-3.3	Other (Specify)				
E-3.4	<u>Meeting Attendance</u>	\$880	\$2,000	\$900	\$900
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	Mapping				
E-4.5	<u>Open/Close Graves</u>	\$1,200	\$1,000	\$1,200	\$1,200
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$182	\$400	\$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	<u>Secretary/Treasurer Bonc</u>	\$100	\$100	\$100	\$100
E-5.7	<u>Web Site Fees</u>	\$200	\$750	\$750	\$750
E-5.8	see additional details	\$1,268			
E-6	TOTAL ADMINISTRATION	\$11,959	\$14,500	\$12,950	\$12,950

Proposed Budget

Ten Sleep Cemetery District

FYE 6/30/2019

OPERATIONS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages—Operations		\$22,600	\$23,400	\$23,400	
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	Assistant Caretaker		\$10,125	\$10,775	\$18,000	
E-7.5						
E-7.6	see additional details		\$150			
E-8	Travel					
E-8.1	Mileage			\$150	\$150	
E-8.2	Other (Specify)					
E-8.3	Cemetery Maintenance		\$4,000	\$4,000	\$3,500	
E-8.4	Replace Tools		\$566	\$300	\$300	
E-8.5						
E-9	Operating supplies (List)					
E-9.1	Grave Marker Project		\$2,425	\$2,000		
E-9.2						
E-9.3						
E-9.4						
E-9.5	see additional details		\$806			
E-10	Program Services (List)					
E-10.1	Utilities: Electric		\$1,447	\$2,200	\$1,450	\$1,450
E-10.2						
E-10.3						
E-10.4						
E-10.5						
E-11	Contractual Arrangements (List)					
E-11.1	Office Building Rental		\$1,800	\$2,000	\$1,800	\$1,800
E-11.2						
E-11.3						
E-11.4						
E-11.5						
E-12	Other operations (Specify)					
E-12.1	Mower Repair		\$772	\$1,200	\$800	\$800
E-12.2	Phone		\$150	\$150	\$300	\$300
E-12.3	Gas & Propane		\$1,295	\$2,200	\$1,300	\$1,300
E-12.4	Utilities: Water		\$1,544	\$2,000	\$1,550	\$1,550
E-12.5						
E-13	TOTAL OPERATIONS		\$47,680	\$50,375	\$52,550	\$52,550

Proposed Budget

Ten Sleep Cemetery District

FYE 6/30/2019

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$128	\$140	\$130	
E-14.2	Buildings and vehicles		\$70	\$175	\$90	
E-14.3	Equipment		\$484	\$650	\$500	
E-14.4	Other (Specify)					
E-14.5	<u>Cemetery pick-up truck</u>		\$191	\$220	\$200	
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$2,905	\$3,000	\$3,200	
E-15.2	Workers Compensation		\$260	\$650	\$280	
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	<u>Medicare</u>		\$679	\$700	\$750	\$750
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$4,717	\$5,535	\$5,150	\$5,150

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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

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FYE 6/30/2019

GENERAL FUNDS

		End of Year 2016-2017 Actual	Beginning 2017-2018 Estimated	Beginning 2018-2019 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$42,184	\$42,184	\$42,184	
C-1.2	Savings and Investments Account Balance	\$55,184	\$55,184	\$55,184	
C-1.3	General Fund CD Balance	\$97,908	\$97,908	\$97,908	
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$0	\$0	\$0	
C-1.6	Total Estimated Cash and Investments on Hand	\$195,276	\$195,276	\$195,276	
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	\$5,000	\$16,000		
C-2.2	b. Reserves	\$0	\$0	\$0	
C-2.3	Total Deductions (a+b)	\$5,000	\$16,000	\$0	
C-2.4	Estimated Non-Restricted Funds Available	\$190,276	\$179,276	\$195,276	

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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	
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)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-5					
C-5.1	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	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0