

Proposed Budget

3rd
Good

Ten Sleep Cemetery District	
Budget Hearing Information	
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

Tax \$ 72,335.00

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

PROPOSED BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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	Pending 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

Ten Sleep Cemetery District
FY 7/1/17-6/30/18

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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

DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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 Firekas & Board of Direc

DISTRICT PHONE: 307-366-2045

Proposed Budget

Ten Sleep Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

PROPERTY TAXES AND ASSESSMENTS

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

FORECASTED REVENUE

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

Proposed 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	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	<u>Cemetery Tractor</u>			\$200	
E-1.6	<u>Cemetery Pickup</u>	\$517		\$1,500	
E-1.7	see additional details		\$1,500		
E-1.8	TOTAL CAPITAL OUTLAY	\$517	\$1,500	\$1,700	

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary	\$7,800	\$7,800	\$8,200	
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	<u>Obituary Research</u>	\$400	\$1,500	\$1,200	
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel		\$200	\$200	
E-3.2	Mileage	\$177	\$400	\$400	
E-3.3	Other (Specify)				
E-3.4	<u>Meeting Attendance</u>	\$1,815	\$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	<u>Open/Close Graves</u>	\$800	\$1,000	\$1,000	
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$49	\$600	\$400	
E-5.2	Office equipment, rent & repair		\$250	\$250	
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Secretary/Treasurer Bond</u>	\$100	\$100	\$100	
E-5.7	<u>Web Site Fees</u>	\$0	\$250	\$750	
E-5.8	see additional details	\$315		\$225	
E-6	TOTAL ADMINISTRATION	\$11,466	\$14,100	\$14,725	

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Ten Sleep Cemetery District

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OPERATIONS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$21,400	\$22,600	\$23,400	
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Assistant Caretaker	\$7,500	\$10,125	\$10,775	
E-7.5					
E-7.6	see additional details	\$2,006			
E-8	Travel				
E-8.1	Mileage		\$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	
E-9.2	Tool Replacement		\$500	\$300	
E-9.3	Grave marker Projects	\$1,610		\$2,000	
E-9.4					
E-9.5					
E-10	Program Services (List)				
E-10.1	Utilities Electric	\$1,720	\$2,200	\$2,200	
E-10.2	Phone	\$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	
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	
E-12.2	Gas and Propane	\$1,394	\$2,200	\$2,200	
E-12.3	Utilities Water	\$1,521	\$2,000	\$2,000	
E-12.4					
E-12.5					
E-13	TOTAL OPERATIONS	\$42,787	\$47,425	\$50,375	

Proposed Budget

Ten Sleep Cemetery District

FYE 6/30/2018

INDIRECT COSTS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-14	Insurance				
E-14.1	Liability	\$128	\$140	\$140	
E-14.2	Buildings and vehicles	\$65	\$175	\$175	
E-14.3	Equipment	\$484	\$650	\$650	
E-14.4	Other (Specify)				
E-14.5	<u>Cemetery Pickup truck</u>	\$191	\$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	
E-15.2	Workers Compensation	\$567	\$1,275	\$650	
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>	\$595	\$650	\$700	
E-15.8					
E-15.9					
E-16	Depreciation Expenses				
E-17	TOTAL INDIRECT COSTS	\$4,698	\$5,860	\$5,535	

DEBT SERVICE BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 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	

Proposed Budget

Ten Sleep Cemetery District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2018

GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$30,456	\$30,456	\$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	
C-1.6	Total Estimated Cash and Investments on Hand	\$182,285	\$182,285	\$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	
C-2.3	Total Deductions (a+b)	\$151,829	\$151,829	\$151,829	
C-2.4	Estimated Non-Restricted Funds Available	\$30,456	\$30,456	\$29,000	

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 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	
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 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	
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	
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$96,727	\$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	
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	
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	