

Amended Budget

Per _____

Fred Drake, Jan Michael, Randall Firnekas, Jack Haggerty, Robert Compton	
<u>Ten Sleep Cemetery</u>	Budget Hearing Information
PO Box 394	Location: Washakie County Courthouse
Ten Sleep, WY 82442	Date: 7/20/2016
307 - 366 - 2077	Time: 6:00 PM
Washakie	Budget Prepared by: Randall Firnekas

S-1 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

54150.00 General Fund
 250.00 Revenue
600.00 Revenue
 55,000.00

68,885.00
 - 55,000.00

 13,885.00

additional
 Support
 Needed

AMENDED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$54,058	\$71,769	\$68,885	\$68,885
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total to be added to Restricted Funds	\$0	\$0	\$55,000	\$55,000
S-4 Total General Fund and Forecasted Revenues	\$146,251	\$107,200	\$55,000	\$55,000
S-5 Amount requested from County Commissioners	\$67,571	\$53,000	\$0	\$0
S-6 Additional Funding Needed :			\$68,885	\$68,885

Fred Drake, Jan Michael, Randall Firnekas, Jack Haggerty, Robert Compton

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$220	\$900	\$250	\$250
S-8 Tax levy (From the County Treasurer)	\$67,571	\$53,000	\$0	\$0
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	\$2,198	\$1,700	\$600	\$600
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$69,989	\$55,600	\$850	\$850

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$7,500	\$1,500	\$1,500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$14,809	\$16,240	\$14,100	\$14,100
S-18	Operations	\$36,922	\$42,794	\$47,425	\$47,425
S-19	Indirect Costs	\$2,327	\$5,235	\$5,860	\$5,860
S-20	Total Expenditures	\$54,058	\$71,769	\$68,885	\$68,885

✓
✓
✓
✓

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$76,262	\$51,600	\$54,150	\$54,150

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)	\$94,401	\$94,400	\$94,400	\$94,400
	Total Reserves (a+b+c)	\$94,401	\$94,400	\$94,400	\$94,400
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)	\$0	\$0	\$55,000	\$55,000
	Total to be added (a+b+c)	\$0	\$0	\$55,000	\$55,000
S-31	Subtotal	\$94,401	\$94,400	\$149,400	\$149,400
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$94,401	\$94,400	\$149,400	\$149,400

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: PO Box 394
Ten Sleep, WY 82442

PREPARED BY: Randall Firnekas

DISTRICT PHONE: 307 - 366 - 2077

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.
Form approved by Wyoming Department of Audit, Public Funds Division

Amended Budget

Fred Drake, Jan Michael, Randall Firnekas, Jack Hagg

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$67,571	\$53,000	\$0	
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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				
R-3.2	Sales of Goods or Services	\$220	\$900	\$250	\$250
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$220	\$900	\$250	\$250
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	\$127	\$300	\$100	\$100
R-5.2	Other: Specify <u>Open/Close Graves</u>	\$1,975	\$1,400	\$500	\$500
R-5.3	Other: See Additional	\$96			
R-5.4	Total Miscellaneous	\$2,198	\$1,700	\$600	\$600
R-5.5	Total Forecasted Revenue	\$2,418	\$2,600	\$850	\$850
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

Amended Budget

Fred Drake, Jan Michael, Randall Firnekas, Jack Hagger

FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles	\$0	\$5,000	\$0	
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Mower Replacement	\$0	\$1,000	\$0	
E-1.6	Tree Project	\$0	\$1,500	\$1,500	\$1,500
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$7,500	\$1,500	\$1,500

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary	\$7,200	\$9,000	\$7,800	\$7,800
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Obituary Research		\$1,000	\$1,500	\$1,500
E-2.6					
E-2.7	see additional details	\$1,250			
E-3	Board Expenses				
E-3.1	Travel	\$0	\$200	\$200	\$200
E-3.2	Mileage	\$202	\$400	\$400	\$400
E-3.3	Other (Specify)				
E-3.4	Meeting Attendance	\$2,200	\$2,440	\$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	Mapping	\$0	\$1,000	\$0	
E-4.5	Open/Close Graves	\$1,050	\$1,000	\$1,000	\$1,000
E-4.6	see additional details	\$525			
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$300	\$600	\$600	\$600
E-5.2	Office equipment, rent & repair	\$0	\$250	\$250	\$250
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Secretary/Treasurer Bond	\$100	\$100	\$100	\$100
E-5.7	Web Site Fees		\$250	\$250	\$250
E-5.8	see additional details	\$1,982			
E-6	TOTAL ADMINISTRATION	\$14,809	\$16,240	\$14,100	\$14,100

✓

Amended Budget

Fred Drake, Jan Michael, Randall Firnekas, Jack Hagger

FYE 6/30/2017

OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$20,000	\$21,400	\$22,600	\$22,600
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Assistant Caretaker	\$6,000	\$7,500	\$10,125	\$10,125
E-7.5					
E-7.6	see additional details	\$71			
E-8	Travel				
E-8.1	Mileage	\$0	\$150	\$150	\$150
E-8.2	Other (Specify)				
E-8.3	Cemetery Maintenance	\$2,604	\$3,000	\$4,000	\$4,000
E-8.4	Replace Tools	\$0	\$500	\$500	\$500
E-8.5	see additional details	\$225			
E-9	Operating supplies (List)				
E-9.1	Grave Marker Project		\$1,200		
E-9.2					
E-9.3					
E-9.4					
E-9.5					
E-10	Program Services (List)				
E-10.1	Utilities Electric	\$1,718	\$2,200	\$2,200	\$2,200
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	\$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 Repair	\$20	\$1,000	\$1,500	\$1,500
E-12.2	Phone	\$150	\$144	\$150	\$150
E-12.3	Gas & Propane	\$2,064	\$2,200	\$2,200	\$2,200
E-12.4	Utilities Water	\$1,171	\$1,500	\$2,000	\$2,000
E-12.5	see additional details	\$1,100			
E-13	TOTAL OPERATIONS	\$36,922	\$42,794	\$47,425	\$47,425



Amended Budget

Fred Drake, Jan Michael, Randall Firnekas, Jack Hagger

FYE 6/30/2017

INDIRECT COSTS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	\$128	\$140	\$140	\$140
E-14.2	Buildings and vehicles	\$64	\$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	\$971	\$2,200	\$2,750	\$2,750
E-15.2	Workers Compensation	\$145	\$650	\$1,275	\$1,275
E-15.3	Unemployment Taxes	\$336	\$600		
E-15.4	Retirement				
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7	Medicare	\$227	\$600	\$650	\$650
E-15.8					
E-15.9	see additional details	-\$220			
E-16	Depreciation Expenses				
E-17	TOTAL INDIRECT COSTS	\$2,327	\$5,235	\$5,860	\$5,860

DEBT SERVICE BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 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

Amended Budget

Fred Drake, Jan Michael, Randall Firnekas, Jack Hagg

FYE 6/30/2017

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$76,262	\$51,500	\$54,050	\$54,050
C-1.2	Savings and Investments Account Balance	\$0	\$100	\$100	\$100
C-1.3	General Fund CD Balance	\$0	\$0	\$0	\$0
C-1.4	All Other Funds	\$0			
C-1.5	Reserves (From Below)	\$94,401	\$94,400	\$149,400	\$149,400
C-1.6	Total Estimated Cash and Investments on Hand	\$170,663	\$146,000	\$203,550	\$203,550

C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	\$2,758	\$5,500	\$6,900	\$6,900
C-2.2	b. Reserves	\$94,401	\$94,400	\$149,400	\$149,400
C-2.3	Total Deductions (a+b)	\$97,159	\$99,900	\$156,300	\$156,300
C-2.4	Estimated Non-Restricted Funds Available	\$73,504	\$46,100	\$47,250	\$47,250

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3					
C-3.1	Balance in Reserve Account, <u>end of previous fiscal year.</u>	\$0	\$0	\$0	
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
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	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	(Line 3 - Line 5)	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4					
C-4.1	Balance in Reserve Account, beginning of budget year				
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
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	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	9 - Line 11)	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5					
C-5.1	Balance in Reserve Account, beginning of budget year	\$94,401	\$94,400	\$94,400	\$94,400
C-5.2	<i>Date of Reserve Approval in Minutes:</i> 4/16/20015				
C-5.3	Amount to be added to the reserve		\$0	\$55,000	\$55,000
C-5.4	<i>Date of Reserve Approval in Minutes:</i> 5/19/2016				
C-5.5	SUB-TOTAL	\$94,401	\$94,400	\$149,400	\$149,400
C-5.6	Amount to be spent from Emergency Reserve (Cash)		\$0	\$0	
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$94,401	\$94,400	\$149,400	\$149,400
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0

C-6	Total Cash Available and Forecasted Revenue	\$75,922	\$48,700	\$48,100	\$48,100
------------	--	----------	----------	----------	----------