

## Proposed Budget

| Shoshoni-Lysite Cemetery District |  |
|-----------------------------------|--|
| Budget Hearing Information        |  |
| P.O. Box 40                       | Location: Shoshoni Cemetery - 1407 W 7th St. |
| Shoshoni, WY 82649-0040           | Date: 7/10/2017                              |
| 307-856-2637                      | Time: 5:00 p.m.                              |
| Fremont County                    | Budget Prepared by: Carmen Milbury           |

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

The Shoshoni-Lysite Cemetery District takes great pride in maintaining Lakeview Cemetery as a beautiful, rinal resting place. We have ongoing projects to replace old dying trees; to add trees where needed; to maintain the grass healthy and lush; and we do all of this while being good stewards of the tax payers money.

The one major change in the budget is that we once again will need to do some road repair work. For this project we have budgeted \$25,000.00. We do not anticipate the need for as many trees or grave marker replacements/repairs in the upcoming fiscal year.

**S-B RESERVE DESCRIPTION**

The Shoshoni-Lysite Cemetery District maintains an emergency reserve of \$50,000.

**S-C**

| Names of Board Members | Date of End of Term |
|------------------------|---------------------|
| Manchester, David      | 12/31/18            |
| Reinert, Doris         | 12/31/18            |
| Brown, Phyllis         | 12/31/20            |
| Johnson, Shirley       | 12/31/20            |
| Schaefer, Hazel        | 12/31/18            |
| McKee, Mindy           | 12/31/20            |
|                        |                     |
|                        |                     |
|                        |                     |
|                        |                     |
|                        |                     |

Does the district have regular office hours exceeding 20 hours per week?  Yes

**If Yes, enter**

Address of office: 320 S. Federal Blvd.

City, State, Zip: Riverton, WY 82501

Phone Number: 307-856-2637

Hours Open: 8:00 a.m. - 4:00 p.m.

Where are the minutes of your board meeting available for public review?  
 The Offices of DAPCPA Riverton, LLC at 320 S. Federal Blvd., Riverton, WY 82501

How and where are the notices of meeting posted for the public?  
 Newspaper Advertising - in both the Riverton and Shoshoni Newspapers

Where are the public meetings held?  
 Shoshoni Cemetery - 1407 West 7th Street, Shoshoni, WY

## PROPOSED BUDGET SUMMARY

| OVERVIEW |   | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|----------|---|---------------------|------------------------|-----------------------|---------------------|
| S-1      | <b>Total Budgeted Expenditures</b>                          | \$121,301           | \$79,750               | \$129,700             | \$129,700           |
| S-2      | <b>Total Principal to Pay on Debt</b>                       | \$0                 | \$0                    | \$0                   | \$0                 |
| S-3      | <b>Total Change to Restricted Funds</b>                     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-4      | <b>Total General Fund and Forecasted Revenues Available</b> | \$195,070           | \$152,378              | \$129,700             | \$129,700           |
| S-5      | <i>Amount requested from County Commissioners</i>           | \$101,998           | \$113,845              | \$90,264              | \$90,264            |
| S-6      | <b>Additional Funding Needed :</b>                          |                     |                        | <b>\$0</b>            | <b>\$0</b>          |

| REVENUE SUMMARY |   | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|-----------------|---|---------------------|------------------------|-----------------------|---------------------|
| S-7             | <b>Operating Revenues</b>                         | \$2,700             | \$950                  | \$1,800               | \$1,800             |
| S-8             | <b>Tax levy (From the County Treasurer)</b>       | \$101,998           | \$113,845              | \$90,264              | \$90,264            |
| S-9             | <b>Government Support</b>                         | \$0                 | \$0                    | \$0                   | \$0                 |
| S-10            | <b>Grants</b>                                     | \$0                 | \$0                    | \$0                   | \$0                 |
| S-11            | <b>Other County Support (Not from Co. Treas.)</b> | \$0                 | \$0                    | \$0                   | \$0                 |
| S-12            | <b>Miscellaneous</b>                              | \$50                | \$66                   | \$120                 | \$120               |
| S-13            | <b>Other Forecasted Revenue</b>                   | \$0                 | \$0                    | \$0                   | \$0                 |

|      |                      |           |           |          |          |
|------|----------------------|-----------|-----------|----------|----------|
| S-14 | <b>Total Revenue</b> | \$104,748 | \$114,862 | \$92,184 | \$92,184 |
|------|----------------------|-----------|-----------|----------|----------|

Shoshoni-Lysite Cemetery District

| EXPENDITURE SUMMARY |                                  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|---------------------|----------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-15                | <b>Capital Outlay</b>            | \$48,010            | \$20,049               | \$45,500              | \$45,500            |
| S-16                | <b>Interest and Fees On Debt</b> | \$0                 | \$0                    | \$0                   | \$0                 |
| S-17                | <b>Administration</b>            | \$1,998             | \$2,658                | \$5,200               | \$5,200             |
| S-18                | <b>Operations</b>                | \$68,849            | \$54,390               | \$76,000              | \$76,000            |
| S-19                | <b>Indirect Costs</b>            | \$2,444             | \$2,653                | \$3,000               | \$3,000             |

|      |                           |           |          |           |           |
|------|---------------------------|-----------|----------|-----------|-----------|
| S-20 | <b>Total Expenditures</b> | \$121,301 | \$79,750 | \$129,700 | \$129,700 |
|------|---------------------------|-----------|----------|-----------|-----------|

| DEBT SUMMARY |                               | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|--------------|-------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21         | <b>Principal Paid on Debt</b> | \$0                 | \$0                    | \$0                   | \$0                 |

| CASH AND INVESTMENTS |                            | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|----------------------|----------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-22                 | <b>TOTAL GENERAL FUNDS</b> | \$90,322            | \$37,516               | \$37,516              | \$37,516            |

**Summary of Reserve Funds**

|      |  |                 |                 |                 |                 |
|------|--|-----------------|-----------------|-----------------|-----------------|
| S-23 | <b>Beginning Balance in Reserve Accounts</b> |                 |                 |                 |                 |
| S-24 | a. Depreciation Reserve                      | \$0             | \$0             | \$0             | \$0             |
| S-25 | b. Other Reserve                             | \$0             | \$0             | \$0             | \$0             |
| S-26 | c. Emergency Reserve (Cash)                  | \$50,000        | \$50,000        | \$50,000        | \$50,000        |
|      | <b>Total Reserves (a+b+c)</b>                | <b>\$50,000</b> | <b>\$50,000</b> | <b>\$50,000</b> | <b>\$50,000</b> |
| S-27 | <b>Amount to be added</b>                    |                 |                 |                 |                 |
| 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             | \$0             | \$0             |
|      | <b>Total to be added (a+b+c)</b>             | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      |
| S-31 | <b>Subtotal</b>                              | \$50,000        | \$50,000        | \$50,000        | \$50,000        |
| S-32 | <b>Less Total to be spent</b>                | \$0             | \$0             | \$0             | \$0             |
| S-33 | <b>TOTAL RESERVES AT END OF FISCAL YEAR</b>  | <b>\$50,000</b> | <b>\$50,000</b> | <b>\$50,000</b> | <b>\$50,000</b> |

*End of Summary*

Date adopted by Special District \_\_\_\_\_

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

**DISTRICT ADDRESS:** P.O. Box 40  
Shoshoni, WY 82649-0040

**PREPARED BY:** Carmen Milbury

**DISTRICT PHONE:** 307-856-2637

# Proposed Budget

Shoshoni-Lysite Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2018 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

|  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|--|---------------------|------------------------|-----------------------|---------------------|
| <b>R-1 Property Taxes and Assessments Received</b> |                     |                        |                       |                     |
| R-1.1 Tax Levy (From the County Treasurer)         | \$101,998           | \$113,845              | \$90,264              | \$90,264            |
| R-1.2 Other County Support                         |                     |                        |                       |                     |

## FORECASTED REVENUE

|  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|--|---------------------|------------------------|-----------------------|---------------------|
| <b>R-2 Revenues from Other Governments</b>         |                     |                        |                       |                     |
| 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 <b>Total Government Support</b>              | \$0                 | \$0                    | \$0                   | \$0                 |
| <b>R-3 Operating Revenues</b>                      |                     |                        |                       |                     |
| R-3.1 Customer Charges                             | \$2,700             | \$950                  | \$1,800               | \$1,800             |
| R-3.2 Sales of Goods or Services                   |                     |                        |                       |                     |
| R-3.3 Other Assessments                            |                     |                        |                       |                     |
| R-3.4 <b>Total Operating Revenues</b>              | \$2,700             | \$950                  | \$1,800               | \$1,800             |
| <b>R-4 Grants</b>                                  |                     |                        |                       |                     |
| R-4.1 Direct Federal Grants                        |                     |                        |                       |                     |
| R-4.2 Federal Grants thru State Agencies           |                     |                        |                       |                     |
| R-4.3 Grants from State Agencies                   |                     |                        |                       |                     |
| R-4.4 <b>Total Grants</b>                          | \$0                 | \$0                    | \$0                   | \$0                 |
| <b>R-5 Miscellaneous Revenue</b>                   |                     |                        |                       |                     |
| R-5.1 Interest                                     | \$50                | \$66                   | \$120                 | \$120               |
| R-5.2 Other: Specify _____                         |                     |                        |                       |                     |
| R-5.3 Other: Additional _____                      |                     |                        |                       |                     |
| R-5.4 <b>Total Miscellaneous</b>                   | \$50                | \$66                   | \$120                 | \$120               |
| R-5.5 <b>Total Forecasted Revenue</b>              | \$2,750             | \$1,016                | \$1,920               | \$1,920             |
| <b>R-6 Other Forecasted Revenue</b>                |                     |                        |                       |                     |
| 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 <b>Total Other Forecasted Revenue (a+b)</b>  | \$0                 | \$0                    | \$0                   | \$0                 |

# Proposed Budget

Shoshoni-Lysite Cemetery District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

## CAPITAL OUTLAY BUDGET

|       |                             | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|-------|-----------------------------|---------------------|------------------------|-----------------------|---------------------|
| E-1   | <b>Capital Outlay</b>       |                     |                        |                       |                     |
| E-1.1 | Real Property               | \$7,710             | \$14,654               | \$15,500              | \$15,500            |
| E-1.2 | Vehicles                    |                     |                        |                       |                     |
| E-1.3 | Office Equipment            |                     |                        |                       |                     |
| E-1.4 | Other (Specify)             |                     |                        |                       |                     |
| E-1.5 | Road Paving                 | \$19,800            | \$0                    | \$25,000              | \$25,000            |
| E-1.6 | Equipment                   | \$20,500            | \$5,395                | \$5,000               | \$5,000             |
| E-1.7 |                             |                     |                        |                       |                     |
| E-1.8 | <b>TOTAL CAPITAL OUTLAY</b> | <b>\$48,010</b>     | <b>\$20,049</b>        | <b>\$45,500</b>       | <b>\$45,500</b>     |

## ADMINISTRATION BUDGET

|       |                                      | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|-------|--------------------------------------|---------------------|------------------------|-----------------------|---------------------|
| E-2   | <b>Personnel Services</b>            |                     |                        |                       |                     |
| E-2.1 | Administrator                        |                     |                        |                       |                     |
| E-2.2 | Secretary                            |                     |                        |                       |                     |
| E-2.3 | Clerical                             |                     |                        |                       |                     |
| E-2.4 | Other (Specify)                      |                     |                        |                       |                     |
| E-2.5 | Bond                                 | \$100               | \$100                  | \$100                 | \$100               |
| E-2.6 |                                      |                     |                        |                       |                     |
| E-2.7 |                                      |                     |                        |                       |                     |
| E-3   | <b>Board Expenses</b>                |                     |                        |                       |                     |
| E-3.1 | Travel                               |                     |                        |                       |                     |
| E-3.2 | Mileage                              | \$45                | \$0                    | \$150                 | \$150               |
| E-3.3 | Other (Specify)                      |                     |                        |                       |                     |
| E-3.4 |                                      |                     |                        |                       |                     |
| E-3.5 |                                      |                     |                        |                       |                     |
| E-3.6 |                                      |                     |                        |                       |                     |
| E-4   | <b>Contractual Services</b>          |                     |                        |                       |                     |
| E-4.1 | Legal                                | \$0                 | \$0                    | \$1,000               | \$1,000             |
| E-4.2 | Accounting/Auditing                  | \$1,139             | \$1,656                | \$2,200               | \$2,200             |
| E-4.3 | Other (Specify)                      |                     |                        |                       |                     |
| E-4.4 | Newspaper/Advertising                | \$356               | \$350                  | \$500                 | \$500               |
| E-4.5 |                                      |                     |                        |                       |                     |
| E-4.6 |                                      |                     |                        |                       |                     |
| E-5   | <b>Other Administrative Expenses</b> |                     |                        |                       |                     |
| E-5.1 | Office Supplies                      | \$42                | \$221                  | \$500                 | \$500               |
| E-5.2 | Office equipment, rent & repair      | \$106               | \$0                    | \$250                 | \$250               |
| E-5.3 | Education                            |                     |                        |                       |                     |
| E-5.4 | Registrations                        |                     |                        |                       |                     |
| E-5.5 | Other (Specify)                      |                     |                        |                       |                     |
| E-5.6 | Misc.                                | \$210               | \$331                  | \$500                 | \$500               |
| E-5.7 |                                      |                     |                        |                       |                     |
| E-5.8 |                                      |                     |                        |                       |                     |
| E-6   | <b>TOTAL ADMINISTRATION</b>          | <b>\$1,998</b>      | <b>\$2,658</b>         | <b>\$5,200</b>        | <b>\$5,200</b>      |

# Proposed Budget

Shoshoni-Lysite Cemetery District

FYE 6/30/2018

| <b>OPERATIONS BUDGET</b> |  |                     |                        |                       |                     |
|--------------------------|--|---------------------|------------------------|-----------------------|---------------------|
|                          |  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
| <b>E-7</b>               | <b>Personnel Services</b>              |                     |                        |                       |                     |
| E-7.1                    | Wages--Operations                      |                     |                        |                       |                     |
| E-7.2                    | Service Contracts                      |                     |                        |                       |                     |
| E-7.3                    | Other (Specify)                        |                     |                        |                       |                     |
| E-7.4                    | _____                                  |                     |                        |                       |                     |
| E-7.5                    | _____                                  |                     |                        |                       |                     |
| E-7.6                    | _____                                  |                     |                        |                       |                     |
| <b>E-8</b>               | <b>Travel</b>                          |                     |                        |                       |                     |
| E-8.1                    | Mileage                                | \$446               | \$280                  | \$500                 | \$500               |
| E-8.2                    | Other (Specify)                        |                     |                        |                       |                     |
| E-8.3                    | _____                                  |                     |                        |                       |                     |
| E-8.4                    | _____                                  |                     |                        |                       |                     |
| E-8.5                    | _____                                  |                     |                        |                       |                     |
| <b>E-9</b>               | <b>Operating supplies (List)</b>       |                     |                        |                       |                     |
| E-9.1                    | Gas & Oil                              | \$85                | \$80                   | \$200                 | \$200               |
| E-9.2                    | Supplies                               | \$488               | \$1,105                | \$1,000               | \$1,000             |
| E-9.3                    | Maintenance & Repairs                  | \$7,601             | \$1,505                | \$4,000               | \$4,000             |
| E-9.4                    | Equipment Rental                       | \$0                 | \$125                  | \$500                 | \$500               |
| E-9.5                    | _____                                  |                     |                        |                       |                     |
| <b>E-10</b>              | <b>Program Services (List)</b>         |                     |                        |                       |                     |
| E-10.1                   | Water                                  | \$4,467             | \$4,571                | \$8,000               | \$8,000             |
| E-10.2                   | Electricity                            | \$1,695             | \$1,837                | \$2,000               | \$2,000             |
| E-10.3                   | Sanitation                             | \$141               | \$428                  | \$500                 | \$500               |
| E-10.4                   | _____                                  |                     |                        |                       |                     |
| E-10.5                   | _____                                  |                     |                        |                       |                     |
| <b>E-11</b>              | <b>Contractual Arrangements (List)</b> |                     |                        |                       |                     |
| E-11.1                   | Caretaker                              | \$15,850            | \$13,250               | \$15,000              | \$15,000            |
| E-11.2                   | Lawn Maintenance                       | \$16,436            | \$6,520                | \$15,000              | \$15,000            |
| E-11.3                   | Gate Opening/Closing                   | \$4,250             | \$3,675                | \$3,800               | \$3,800             |
| E-11.4                   | Labor Hired                            | \$5,130             | \$4,690                | \$7,500               | \$7,500             |
| E-11.5                   | _____                                  |                     |                        |                       |                     |
| <b>E-12</b>              | <b>Other operations (Specify)</b>      |                     |                        |                       |                     |
| E-12.1                   | Tree Trimming                          | \$0                 | \$3,200                | \$3,500               | \$3,500             |
| E-12.2                   | Tree Replacement                       | \$12,260            | \$6,490                | \$10,000              | \$10,000            |
| E-12.3                   | Marker Replacement                     | \$0                 | \$5,200                | \$1,000               | \$1,000             |
| E-12.4                   | Fertilize/Weeds                        | \$0                 | \$1,434                | \$3,500               | \$3,500             |
| E-12.5                   | _____                                  |                     |                        |                       |                     |
| <b>E-13</b>              | <b>TOTAL OPERATIONS</b>                | <b>\$68,849</b>     | <b>\$54,390</b>        | <b>\$76,000</b>       | <b>\$76,000</b>     |

# Proposed Budget

Shoshoni-Lysite Cemetery District

FYE 6/30/2018

## INDIRECT COSTS BUDGET

|             |                                |  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|-------------|--------------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| <b>E-14</b> | <b>Insurance</b>               |  |                     |                        |                       |                     |
| E-14.1      | Liability                      |  | \$2,444             | \$2,653                | \$3,000               | \$3,000             |
| E-14.2      | Buildings and vehicles         |  |                     |                        |                       |                     |
| E-14.3      | Equipment                      |  |                     |                        |                       |                     |
| E-14.4      | Other (Specify)                |  |                     |                        |                       |                     |
| E-14.5      | _____                          |  |                     |                        |                       |                     |
| E-14.6      | _____                          |  |                     |                        |                       |                     |
| E-14.7      |                                |  |                     |                        |                       |                     |
| <b>E-15</b> | <b>Indirect payroll costs:</b> |  |                     |                        |                       |                     |
| E-15.1      | FICA (Social Security) taxes   |  |                     |                        |                       |                     |
| E-15.2      | Workers Compensation           |  |                     |                        |                       |                     |
| E-15.3      | Unemployment Taxes             |  |                     |                        |                       |                     |
| E-15.4      | Retirement                     |  |                     |                        |                       |                     |
| E-15.5      | Health Insurance               |  |                     |                        |                       |                     |
| E-15.6      | Other (Specify)                |  |                     |                        |                       |                     |
| E-15.7      | _____                          |  |                     |                        |                       |                     |
| E-15.8      | _____                          |  |                     |                        |                       |                     |
| E-15.9      |                                |  |                     |                        |                       |                     |
| <b>E-16</b> | <b>Depreciation Expenses</b>   |  |                     |                        |                       |                     |
| <b>E-17</b> | <b>TOTAL INDIRECT COSTS</b>    |  | <b>\$2,444</b>      | <b>\$2,653</b>         | <b>\$3,000</b>        | <b>\$3,000</b>      |

## DEBT SERVICE BUDGET

|            |                           |  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|------------|---------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| <b>D-1</b> | <b>Debt Service</b>       |  |                     |                        |                       |                     |
| D-1.1      | Principal                 |  |                     |                        |                       |                     |
| D-1.2      | Interest                  |  |                     |                        |                       |                     |
| D-1.3      | Fees                      |  |                     |                        |                       |                     |
| <b>D-2</b> | <b>TOTAL DEBT SERVICE</b> |  | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>          |

# Proposed Budget

Shoshoni-Lysite Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

## GENERAL FUNDS

|            |   | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|------------|---|---------------------|------------------------|-----------------------|---------------------|
| <b>C-1</b> | <b>Balances at Beginning of Fiscal Year</b>         |                     |                        |                       |                     |
| C-1.1      | General Fund Checking Account Balance               | \$90,322            | \$37,516               | \$37,516              | \$37,516            |
| 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)                               | \$50,000            | \$50,000               | \$50,000              | \$50,000            |
| C-1.6      | <b>Total Estimated Cash and Investments on Hand</b> | <b>\$140,322</b>    | <b>\$87,516</b>        | <b>\$87,516</b>       | <b>\$87,516</b>     |
| <b>C-2</b> | <b>General Fund Reductions:</b>                     |                     |                        |                       |                     |
| C-2.1      | a. Unpaid bills at FYE                              |                     |                        |                       |                     |
| C-2.2      | b. Reserves   | \$50,000            | \$50,000               | \$50,000              | \$50,000            |
| C-2.3      | <b>Total Deductions (a+b)</b>                       | <b>\$50,000</b>     | <b>\$50,000</b>        | <b>\$50,000</b>       | <b>\$50,000</b>     |
| C-2.4      | <b>Estimated Non-Restricted Funds Available</b>     | <b>\$90,322</b>     | <b>\$37,516</b>        | <b>\$37,516</b>       | <b>\$37,516</b>     |

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

|            |  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| <b>C-3</b> | <b>Beginning Balance in Reserve Account (end of previous year)</b> |                     | \$0                    | \$0                   |                     |
| C-3.1      | Beginning Balance in Reserve Account (end of previous year)        |                     | \$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      | <b>SUB-TOTAL</b>   | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>          |
| 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     | <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>                                | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>          |
| C-3.12     | Balance to be retained in Depreciation Reserve Account             | \$0                 | \$0                    | \$0                   | \$0                 |

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

|            |  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| <b>C-4</b> | <b>Beginning Balance in Reserve Account (end of previous year)</b> |                     | \$0                    | \$0                   |                     |
| C-4.1      | Beginning Balance in Reserve Account (end of previous year)        |                     | \$0                    | \$0                   |                     |
| 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      | <b>SUB-TOTAL</b>   | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>          |
| 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     | <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>                          | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>          |
| C-4.12     | Balance to be retained in Other Reserve Account                    | \$0                 | \$0                    | \$0                   | \$0                 |

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

|            |  | 2015-2016<br>Actual | 2016-2017<br>Estimated | 2017-2018<br>Proposed | Pending<br>Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| <b>C-5</b> | <b>Beginning Balance in Reserve Account (end of previous year)</b> | \$50,000            | \$50,000               | \$50,000              | \$50,000            |
| C-5.1      | Beginning Balance in Reserve Account (end of previous year)        | \$50,000            | \$50,000               | \$50,000              | \$50,000            |
| C-5.2      | <i>Date of Reserve Approval in Minutes:</i> _____                  |                     |                        |                       |                     |
| C-5.3      | Amount to be added to the reserve                                  |                     |                        |                       |                     |
| C-5.4      | <i>Date of Reserve Approval in Minutes:</i> _____                  |                     |                        |                       |                     |
| C-5.5      | <b>SUB-TOTAL</b>   | <b>\$50,000</b>     | <b>\$50,000</b>        | <b>\$50,000</b>       | <b>\$50,000</b>     |
| C-5.6      | Amount to be spent from Emergency Reserve (Cash)                   |                     |                        |                       |                     |
| C-5.7      | <i>Date of Reserve Approval in Minutes:</i> _____                  |                     |                        |                       |                     |
| C-5.8      | Balance to be retained in Assigned Fund Balance                    | \$50,000            | \$50,000               | \$50,000              | \$50,000            |
| C-5.9      | <b>TOTAL TO BE SPENT</b>   | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>          |