

Final Budget

| Shoshoni-Lysite Cemetery District | |
|-----------------------------------|------------------------------------|
| Budget Hearing Information | |
| P.O. Box 40 | Location: Shoshoni Cemetery |
| Shoshoni, WY 82649-0040 | Date: 7/12/2016 |
| 307-856-2637 | Time: 5:00 p.m. |
| Fremont | Budget Prepared by: Carmen Milbury |

| S-1 | BUDGET MESSAGE | W.S. 16-4-104(d) |
|-----|--|------------------|
| | <p>The Shoshoni-Lysite Cemetery District takes great pride in maintaining Lakeview Cemetery as a beautiful, final resting place. We have ongoing projects to replace old dying trees; to add trees where necessary; to maintain the grass healthy and lush; and we do all of this while being good stewards of the tax payers money.</p> | |

FINAL BUDGET SUMMARY

| OVERVIEW | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|---|---------------------|------------------------|-----------------------|----------------|
| S-1 Total Budgeted Expenditures | \$102,203 | \$121,354 | \$133,200 | \$133,200 |
| S-2 Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 Total to be added to Restricted Funds | \$0 | -\$10,000 | \$0 | \$0 |
| S-4 Total General Fund and Forecasted Revenues | \$214,293 | \$145,014 | \$133,201 | \$133,201 |
| S-5 Amount requested from County Commissioners | \$105,764 | \$101,998 | \$91,075 | \$91,075 |
| S-6 Additional Funding Needed : | | | \$0 | \$0 |

Shoshoni-Lysite Cemetery District

| REVENUE SUMMARY | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|--|---------------------|------------------------|-----------------------|-----------------|
| S-7 Operating Revenues | \$1,600 | \$2,700 | \$1,800 | \$1,800 |
| S-8 Tax levy (From the County Treasurer) | \$105,764 | \$101,998 | \$91,075 | \$91,075 |
| 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 | \$56 | \$50 | \$60 | \$60 |
| S-13 Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 Total Revenue | \$107,420 | \$104,748 | \$92,935 | \$92,935 |

FY 7/1/16-6/30/17

| EXPENDITURE SUMMARY | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|---------------------|---------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$44,120 | \$50,470 | \$46,000 | \$46,000 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$2,753 | \$2,055 | \$4,550 | \$4,550 |
| S-18 | Operations | \$52,712 | \$66,385 | \$78,650 | \$78,650 |
| S-19 | Indirect Costs | \$2,618 | \$2,444 | \$4,000 | \$4,000 |
| S-20 | Total Expenditures | \$102,203 | \$121,354 | \$133,200 | \$133,200 |

| 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 | \$106,873 | \$40,266 | \$40,266 | \$40,266 |

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 | \$45,000 | \$10,000 | \$0 | \$0 |
| S-26 | c. Emergency Reserve (Cash) | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| | Total Reserves (a+b+c) | \$95,000 | \$60,000 | \$50,000 | \$50,000 |
| S-27 | Amount to be added | | | | |
| S-28 | a. Depreciation Reserve | \$0 | \$0 | \$0 | \$0 |
| S-29 | b. Other Reserve | \$0 | -\$10,000 | \$0 | \$0 |
| S-30 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$0 | -\$10,000 | \$0 | \$0 |
| S-31 | Subtotal | \$95,000 | \$50,000 | \$50,000 | \$50,000 |
| S-32 | Less Total to be spent | \$35,000 | \$0 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$60,000 | \$50,000 | \$50,000 | \$50,000 |

End of Summary

David Manchester, Chairman
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/12/2016

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

PREPARED BY: Carmen Milbury

DISTRICT PHONE: 307-856-2637

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

Final Budget

Shoshoni-Lysite Cemetery District

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) | \$105,764 | \$101,998 | \$91,075 | \$91,075 |
| 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 | \$1,600 | \$2,700 | \$1,800 | \$1,800 |
| R-3.2 | Sales of Goods or Services | | | | |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$1,600 | \$2,700 | \$1,800 | \$1,800 |
| 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 | \$56 | \$50 | \$60 | \$60 |
| R-5.2 | Other: Specify | | | | |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$56 | \$50 | \$60 | \$60 |
| R-5.5 | Total Forecasted Revenue | \$1,656 | \$2,750 | \$1,860 | \$1,860 |
| 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 |

Final Budget

Shoshoni-Lysite Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2017

CAPITAL OUTLAY BUDGET

| | | 2014-2015 Actual | 2015-2016 Estimated | 2016-2017 Proposed | Final Approval |
|------------|-----------------------------|---------------------|------------------------|-----------------------|-------------------|
| E-1 | Capital Outlay | | | | |
| E-1.1 | Real Property | \$38,776 | | | |
| E-1.2 | Vehicles | | | | |
| E-1.3 | Office Equipment | | | | |
| E-1.4 | Other (Specify) | | | | |
| E-1.5 | <u>Equipment</u> | \$1,744 | \$20,500 | \$25,000 | \$25,000 |
| E-1.6 | <u>Road Paving</u> | \$3,600 | \$19,800 | \$0 | |
| E-1.7 | see additional details | | \$10,170 | \$21,000 | \$21,000 |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$44,120 | \$50,470 | \$46,000 | \$46,000 |

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 | | | | |
| E-2.3 | Clerical | | | | |
| E-2.4 | Other (Specify) | | | | |
| E-2.5 | <u>Bond</u> | \$100 | \$100 | \$100 | \$100 |
| E-2.6 | | | | | |
| E-2.7 | | | | | |
| E-3 | Board Expenses | | | | |
| E-3.1 | Travel | \$180 | \$45 | \$350 | \$350 |
| E-3.2 | Mileage | | | | |
| E-3.3 | Other (Specify) | | | | |
| E-3.4 | | | | | |
| E-3.5 | | | | | |
| E-3.6 | | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | | \$0 | \$1,000 | \$1,000 |
| E-4.2 | Accounting/Auditing | \$1,258 | \$1,139 | \$1,500 | \$1,500 |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | <u>Newspaper/Advertising</u> | \$330 | \$356 | \$600 | \$600 |
| E-4.5 | | | | | |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | \$519 | \$42 | \$500 | \$500 |
| E-5.2 | Office equipment, rent & repair | \$340 | \$106 | \$250 | \$250 |
| E-5.3 | Education | | | | |
| E-5.4 | Registrations | | | | |
| E-5.5 | Other (Specify) | | | | |
| E-5.6 | <u>Misc.</u> | \$26 | \$267 | \$250 | \$250 |
| E-5.7 | | | | | |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | \$2,753 | \$2,055 | \$4,550 | \$4,550 |

Final Budget

Shoshoni-Lysite Cemetery District

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 | | | | | |
| E-7.2 | Service Contracts | | | | | |
| E-7.3 | Other (Specify) | | | | | |
| E-7.4 | _____ | | | | | |
| E-7.5 | _____ | | | | | |
| E-7.6 | _____ | | | | | |
| E-8 | Travel | | | | | |
| E-8.1 | Mileage | | \$70 | \$448 | \$750 | \$750 |
| E-8.2 | Other (Specify) | | | | | |
| E-8.3 | _____ | | | | | |
| E-8.4 | _____ | | | | | |
| E-8.5 | _____ | | | | | |
| E-9 | Operating supplies (List) | | | | | |
| E-9.1 | Gas & Oil | | \$159 | \$85 | \$200 | \$200 |
| E-9.2 | Supplies | | \$73 | \$78 | \$1,000 | \$1,000 |
| E-9.3 | Maintenance & Repairs | | \$1,339 | \$5,329 | \$4,000 | \$4,000 |
| E-9.4 | Equipment Rental | | \$408 | \$0 | \$1,000 | \$1,000 |
| E-9.5 | _____ | | | | | |
| E-10 | Program Services (List) | | | | | |
| E-10.1 | Water | | \$5,321 | \$4,467 | \$8,000 | \$8,000 |
| E-10.2 | Electricity | | \$1,536 | \$1,695 | \$2,500 | \$2,500 |
| E-10.3 | Sanitation | | \$315 | \$141 | \$500 | \$500 |
| E-10.4 | _____ | | | | | |
| E-10.5 | _____ | | | | | |
| E-11 | Contractual Arrangements (List) | | | | | |
| E-11.1 | Caretaker | | \$11,000 | \$15,850 | \$15,000 | \$15,000 |
| E-11.2 | Lawn Maintenance | | \$4,636 | \$16,436 | \$15,000 | \$15,000 |
| E-11.3 | Gate Opening/Closing | | \$3,300 | \$4,250 | \$3,600 | \$3,600 |
| E-11.4 | Labor Hired | | \$5,015 | \$5,130 | \$6,500 | \$6,500 |
| E-11.5 | _____ | | | | | |
| E-12 | Other operations (Specify) | | | | | |
| E-12.1 | Tree Trimming | | \$7,500 | \$0 | \$2,000 | \$2,000 |
| E-12.2 | Tree Replacement | | \$5,740 | \$12,476 | \$15,000 | \$15,000 |
| E-12.3 | Marker Replacement | | \$6,300 | \$0 | \$3,600 | \$3,600 |
| E-12.4 | Misc. | | | | | |
| E-12.5 | _____ | | | | | |
| E-13 | TOTAL OPERATIONS | | \$52,712 | \$66,385 | \$78,650 | \$78,650 |

Final Budget

Shoshoni-Lysite Cemetery District

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 | | \$2,618 | \$2,444 | \$4,000 | \$4,000 |
| E-14.2 | Buildings and vehicles | | | | | |
| E-14.3 | Equipment | | | | | |
| E-14.4 | Other (Specify) | | | | | |
| E-14.5 | _____ | | | | | |
| E-14.6 | _____ | | | | | |
| E-14.7 | | | | | | |
| E-15 | Indirect payroll costs: | | | | | |
| 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 | | | | | | |
| E-16 | Depreciation Expenses | | | | | |
| E-17 | TOTAL INDIRECT COSTS | | \$2,618 | \$2,444 | \$4,000 | \$4,000 |

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 |

Final Budget

Shoshoni-Lysite Cemetery District

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 | \$56,836 | \$40,183 | \$40,183 | \$40,183 |
| C-1.2 | Savings and Investments Account Balance | \$50,037 | \$83 | \$83 | \$83 |
| C-1.3 | General Fund CD Balance | | | | |
| C-1.4 | All Other Funds | | | | |
| C-1.5 | Reserves (From Below) | \$60,000 | \$50,000 | \$50,000 | \$50,000 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$166,873 | \$90,266 | \$90,266 | \$90,266 |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$60,000 | \$50,000 | \$50,000 | \$50,000 |
| C-2.3 | Total Deductions (a+b) | \$60,000 | \$50,000 | \$50,000 | \$50,000 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$106,873 | \$40,266 | \$40,266 | \$40,266 |

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, end of previous fiscal year. | | | | |
| 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 | Account (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 | \$45,000 | \$10,000 | \$0 | |
| C-4.2 | <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-4.3 | Amount to be added to the reserve | | -\$10,000 | | |
| C-4.4 | <i>Date of Reserve Approval in Minutes:</i> _____ | | | | |
| C-4.5 | SUB-TOTAL | \$45,000 | \$0 | \$0 | \$0 |
| C-4.6 | "Other Reserves" | | | | |
| C-4.7 | a. Building _____ | \$35,000 | | | |
| 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) | \$35,000 | \$0 | \$0 | \$0 |
| C-4.12 | 9 - Line 11) | \$10,000 | \$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 | \$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 | SUB-TOTAL | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| 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 | TOTAL TO BE SPENT | \$35,000 | \$0 | \$0 | \$0 |