

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: 7/9/2018
307-856-2637	Time: 5:00 p.m.
Fremont County	Budget Prepared by: Carmen Milbury, DAPCPA Riverton, LLC

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, final 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.

S-B RESERVE DESCRIPTION

The Shoshoni-Lyside Cemetery District maintains an emergency reserve fund of \$50,000.00.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? <input type="checkbox"/> Yes
David Manchester, President	12/31/18	<p>If Yes, enter</p> <p>Address of office: 320 S. Federal Blvd</p> <p>City, State, Zip: Riverton, WY 82501</p> <p>Phone Number: 307-856-2637</p> <p>Hours Open: 8:00 a.m. - 4:00 p.m.</p>
Doris Reinert	12/31/18	
Phyllis Brown (Dec'd 5/5/18)	12/31/20	
Shirley Johnson, Treasurer	12/31/20	
Hazel Schaefer	12/31/18	
Mindy McKee, Secretary	12/31/20	

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 Shoshoni and Riverton Newspapers

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

PROPOSED BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$81,534	\$83,153	\$129,650	\$129,650
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	\$152,636	\$129,146	\$129,650	\$129,650
S-5	<i>Amount requested from County Commissioners</i>	\$96,022	\$72,084	\$81,657	\$81,657
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7	Operating Revenues	\$800	\$1,150	\$1,800	\$1,800
S-8	Tax levy (From the County Treasurer)	\$96,022	\$72,084	\$81,657	\$81,657
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	\$102	\$200	\$200	\$200
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$96,924	\$73,434	\$83,657	\$83,657
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Shoshoni-Lysite Cemetery District

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15	Capital Outlay	\$20,888	\$8,411	\$45,300	\$45,300
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$2,624	\$3,629	\$5,300	\$5,300
S-18	Operations	\$55,369	\$68,112	\$76,050	\$76,050
S-19	Indirect Costs	\$2,653	\$3,000	\$3,000	\$3,000

S-20	Total Expenditures	\$81,534	\$83,153	\$129,650	\$129,650
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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	\$55,712	\$55,712	\$45,993	\$45,993

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)	\$50,000	\$50,000	\$50,000	\$50,000
	Total Reserves (a+b+c)	\$50,000	\$50,000	\$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	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$50,000	\$50,000	\$50,000	\$50,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$50,000	\$50,000	\$50,000	\$50,000

End of Summary

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

Date adopted by Special District _____

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

PREPARED BY: Carmen Milbury, DAPCPA Rivert

DISTRICT PHONE: 307-856-2637

Proposed Budget

Shoshoni-Lysite Cemetery District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

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)	\$96,022	\$72,084	\$81,657	\$81,657
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	\$0
R-3 Operating Revenues				
R-3.1 Customer Charges	\$800	\$1,150	\$1,800	\$1,800
R-3.2 Sales of Goods or Services				
R-3.3 Other Assessments				
R-3.4 Total Operating Revenues	\$800	\$1,150	\$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	\$102	\$200	\$200	\$200
R-5.2 Other: Specify				
R-5.3 Other: Additional				
R-5.4 Total Miscellaneous	\$102	\$200	\$200	\$200
R-5.5 Total Forecasted Revenue	\$902	\$1,350	\$2,000	\$2,000
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

Proposed Budget

Shoshoni-Lysite Cemetery District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$15,493	\$2,750	\$35,300	\$35,300
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Equipment</u>	\$5,395	\$5,661	\$5,000	\$5,000
E-1.6	<u>Building</u>			\$5,000	\$5,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$20,888	\$8,411	\$45,300	\$45,300

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				
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				
E-3.2	Mileage		\$0	\$150	\$150
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	\$1,674	\$2,200	\$2,200	\$2,200
E-4.3	Other (Specify)				
E-4.4	<u>Newspaper/Advertising</u>	\$350	\$459	\$500	\$500
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$170	\$242	\$500	\$500
E-5.2	Office equipment, rent & repair	\$0	\$0	\$250	\$250
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Misc.</u>	\$331	\$628	\$600	\$600
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$2,624	\$3,629	\$5,300	\$5,300

Proposed Budget

Shoshoni-Lysite 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				
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	\$488	\$0	\$500	\$500
E-8.2	Other (Specify)				
E-8.3	_____				
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Gas & Oil	\$105	\$50	\$150	\$150
E-9.2	Supplies	\$783	\$516	\$750	\$750
E-9.3	Maintenance & Repairs	\$1,312	\$6,614	\$4,000	\$4,000
E-9.4	Equipment Rental	\$125	\$507	\$500	\$500
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Water	\$4,666	\$5,800	\$8,000	\$8,000
E-10.2	Electricity	\$1,861	\$1,852	\$2,000	\$2,000
E-10.3	Sanitation	\$430	\$297	\$350	\$350
E-10.4	_____				
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Caretaker	\$13,250	\$12,547	\$15,000	\$15,000
E-11.2	Lawn Maintenance	\$7,563	\$14,175	\$15,000	\$15,000
E-11.3	Gate Opening/Closing	\$3,675	\$4,000	\$3,800	\$3,800
E-11.4	Labor Hired	\$4,788	\$4,015	\$7,000	\$7,000
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	Tree Trimming	\$3,200	\$7,350	\$7,500	\$7,500
E-12.2	Tree Replacement	\$6,490	\$5,590	\$7,500	\$7,500
E-12.3	Marker Replacement	\$5,200	\$300	\$1,000	\$1,000
E-12.4	Fertilizer/Weed Control	\$1,434	\$4,500	\$3,000	\$3,000
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$55,369	\$68,112	\$76,050	\$76,050

Proposed Budget

Shoshoni-Lysite 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		\$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						
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		\$2,653	\$3,000	\$3,000	\$3,000

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

Proposed Budget

Shoshoni-Lysite Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

GENERAL FUNDS

		End of Year	Beginning	Beginning	Pending Approval
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$55,650	\$55,650	\$45,993	\$45,993
C-1.2	Savings and Investments Account Balance	\$62	\$62		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$50,000	\$50,000	\$50,000	\$50,000
C-1.6	Total Estimated Cash and Investments on Hand	\$105,712	\$105,712	\$95,993	\$95,993
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$50,000	\$50,000	\$50,000	\$50,000
C-2.3	Total Deductions (a+b)	\$50,000	\$50,000	\$50,000	\$50,000
C-2.4	Estimated Non-Restricted Funds Available	\$55,712	\$55,712	\$45,993	\$45,993

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	\$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)	\$50,000	\$50,000	\$50,000	\$50,000
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	\$50,000	\$50,000	\$50,000	\$50,000
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	\$50,000	\$50,000	\$50,000	\$50,000
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0