

Proposed Budget

Johnson County Cemetery District	
Budget Hearing Information	
351 N. Adams Ave.	Location: 351 N. Adams Ave. Buffalo, WY 82834
Buffalo, WY 82834	Date: 7/11/2017
(307) 684-2251	Time: 2:00 p.m.
Johnson County	Budget Prepared by: Board of Trustees

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

The Johnson County Cemetery District has undertaken the task of preparing a written summary of its planning and development strategy, calling it "The Five Year Plan," although designed to be reviewed and updated every year during the budget planning process. As a result, the Board has determined that it will not request any tax levy or assessment revenue for the Fiscal Year Ending June 30, 2018 (FY2017-18). Instead, the District will reduce its emergency reserve from \$845,000.00 to \$700,000.00, which the Board has determined would provide an adequate source of funding for two years of daily operations even without additional revenue.

The Board will also spend \$300,000.00 from its land development reserves, reducing those funds from \$900,000.00 to \$600,000.00 by June 30, 2018. This formally renews the Board's commitment to development of real property it began purchasing in 2008, as land adjoining the current Willow Grove Cemetery became available.

The Board decided not to pursue a legal determination of the Johnson County Commission action cutting over \$380,000.00 in tax levy from its FY2016-17 budget, which would have been added to the land development reserve. As a result of the County Commission action, the Board delayed a portion of its capital improvement projects from Fall 2016 to Spring 2017.

The Board will award no salary increases in FY2017-18. In FY2016-17, Willow Grove Cemetery will come in significantly under budget for personnel expenses, due in part to serious illness of one of its seasonal employees, whom the Sexton decided not to replace. That employee was able to return to work by late Fall 2016.

The FY2-17-18 budget virtually mirrors the FY2016-17 budget with regard to daily operations, to be funded in part by funds that would have been added to reserves under the FY2016-17 budget, and in part from reducing the emergency reserve. The FY2017-18 budget approximately doubles what the Board expects to spend on land development, to be entirely funded from the reserves specifically committed to that purpose. Total expenditures, including land development, will increase from \$566,600.00 approved in the FY2016-17 final budget, to \$703,607.00 in the FY2017-18 proposed budget. There are a few places where the Board anticipates it may be budgeting more than it will actually spend. For example, the final FY2016-17 budget anticipated both revenue and expenditures in excess of \$500,000.00, which would have triggered a CPA review. The present estimate is that neither revenue nor expenditures will exceed \$500,000.00, saving \$5,000.00-\$7,500.00 in FY2017-18. Road improvements and planting trees in the Kaycee Cemetery are planned and represented in the FY 2017-18 budget, but remain somewhat uncertain at this period of time. Irrigation upgrades may be necessary before the trees can be planted. The Board is committed to upgrades at the Kaycee Cemetery, and will continue budgeting for them until they can be implemented.

The Johnson County Commission has notified the Board of a tax dispute concerning some natural resource production property that could result in the District having to repay some taxes levied in 2016-2017. The Board has decided to wait until the dispute progresses before deciding how to address any repayment obligation.

S-B RESERVE DESCRIPTION

On June 30, 2017, the District will hold \$155,000.00 in depreciation reserves; \$900,000.00 in the land development reserve; \$1,000.00 in its abandoned grave trust; and \$845,000.00 in the emergency reserve. The District will not seek a tax levy this fiscal year, and anticipates that on June 30, 2018 it will hold \$155,000.00 in the depreciation reserve; \$600,000.00 in the land development reserve; \$1,000.00 in the abandoned grave trust; and \$700,000.00 in the emergency reserve.

S-C

Names of Board Members	Date of End of Term
Steve Gunsolley	12/31/18
Robert "Butch" Buell	12/31/20
Gene Baehler	12/31/18
Nancy Elm	12/31/18
R. Tracy Rhodes	12/31/20
John Ehlers	12/31/20

Does the district have regular office hours exceeding 20 hours per week? No Yes

If Yes, enter

Address of office: 351 N. Adams Ave.

City, State, Zip: Buffalo, WY 82834

Phone Number: (307) 684-2251

Hours Open: 8-4 Mon-Friday

Where are the minutes of your board meeting available for public review?
 Johnson County Cemetery District business office: 351 N. Adams Ave. Buffalo, WY; and on the Johnson County website

How and where are the notices of meeting posted for the public?
 When the monthly meeting day and time was established, it was published in the Buffalo Bulletin. Since that time, the next regular meeting date is

Where are the public meetings held?
 Johnson County Cemetery District business office: 351 N. Adams Ave. Buffalo, WY

PROPOSED BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$756,289	\$445,926	\$703,607	\$703,607
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	-\$445,000	-\$445,000
S-4	Total General Fund and Forecasted Revenues Available	\$1,202,423	\$730,003	\$258,607	\$258,607
S-5	Amount requested from County Commissioners	\$764,188	\$279,243	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-7	Operating Revenues	\$20,713	\$16,500	\$13,500	\$13,500
S-8	Tax levy (From the County Treasurer)	\$734,577	\$252,697	\$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.)	\$29,611	\$26,547	\$0	\$0
S-12	Miscellaneous	\$2,829	\$4,360	\$3,000	\$3,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$787,731	\$300,103	\$16,500	\$16,500
FY 7/1/17-6/30/18		Johnson County Cemetery District			

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-15	Capital Outlay	\$515,749	\$193,750	\$369,407	\$369,407
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$51,013	\$56,261	\$64,800	\$64,800
S-18	Operations	\$146,354	\$147,130	\$213,500	\$213,500
S-19	Indirect Costs	\$43,173	\$48,785	\$55,900	\$55,900
S-20	Total Expenditures	\$756,289	\$445,926	\$703,607	\$703,607

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	\$414,692	\$429,900	\$242,107	\$242,107

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$155,000	\$155,000	\$155,000	\$155,000
S-25	b. Other Reserve	\$901,000	\$901,000	\$901,000	\$901,000
S-26	c. Emergency Reserve (Cash)	\$845,000	\$845,000	\$845,000	\$845,000
	Total Reserves (a+b+c)	\$1,901,000	\$1,901,000	\$1,901,000	\$1,901,000
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	\$1,901,000	\$1,901,000	\$1,901,000	\$1,901,000
S-32	Less Total to be spent	\$0	\$0	\$445,000	\$445,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,901,000	\$1,901,000	\$1,456,000	\$1,456,000

End of Summary

Steve Gunsolley, President
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 5/9/2017

DISTRICT ADDRESS: 351 N. Adams Ave.
Buffalo, WY 82834

PREPARED BY: Board of Trustees

DISTRICT PHONE: (307) 684-2251

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

3/16/17 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Johnson County Cemetery District

FYE 6/30/2018

NAME OF DISTRICT/BOARD _____

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)	\$734,577	\$252,697	\$0	
R-1.2	Other County Support	\$29,611	\$26,547	\$0	

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	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$20,713	\$16,500	\$13,500	\$13,500
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$20,713	\$16,500	\$13,500	\$13,500
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	\$2,829	\$3,000	\$3,000	\$3,000
R-5.2	Other: Specify <u>Pasture lease 1350/rebate</u>		\$1,360		
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$2,829	\$4,360	\$3,000	\$3,000
R-5.5	Total Forecasted Revenue	\$23,543	\$20,860	\$16,500	\$16,500
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

Johnson County Cemetery District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$510,791	\$157,325	\$309,407	\$309,407
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Casket Lowering Device	\$4,958			
E-1.6	Equipment		\$36,425	\$60,000	\$60,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$515,749	\$193,750	\$369,407	\$369,407

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				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel		\$200	\$1,000	\$1,000
E-3.2	Mileage	\$550	\$650	\$1,000	\$1,000
E-3.3	Other (Specify)				
E-3.4	Election Expense	\$0	\$1,406	\$0	
E-3.5	Public Education	\$1,034	\$0	\$0	
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$112	\$3,775	\$10,000	\$10,000
E-4.2	Accounting/Auditing	\$5,175	\$5,930	\$7,500	\$7,500
E-4.3	Other (Specify)				
E-4.4	Management Contract	\$42,000	\$42,000	\$42,000	\$42,000
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$1,632	\$1,750	\$2,300	\$2,300
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Advertising	\$510	\$550	\$1,000	\$1,000
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$51,013	\$56,261	\$64,800	\$64,800

Proposed Budget

OPERATIONS BUDGET					
		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$106,877	\$109,600	\$139,600	\$139,600
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				
E-8.2	Other (Specify)				
E-8.3	_____				
E-8.4	_____				
E-8.5					
E-9	Operating supplies (List)				
E-9.1	Gas/Oil/Propane	\$4,282	\$4,360	\$5,500	\$5,500
E-9.2	Shop Supplies	\$1,599	\$1,700	\$2,000	\$2,000
E-9.3	Equipment Repairs	\$572	\$3,125	\$5,500	\$5,500
E-9.4	Other Repairs	\$4,069	\$5,500	\$7,500	\$7,500
E-9.5					
E-10	Program Services (List)				
E-10.1	Landfill	\$20	\$25	\$800	\$800
E-10.2	Utilities	\$7,274	\$10,050	\$11,500	\$11,500
E-10.3	Grave Openings	\$500	\$500	\$2,500	\$2,500
E-10.4	Weed Spraying	\$90	\$100	\$1,000	\$1,000
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Port-a-potty rental	\$960	\$960	\$1,000	\$1,000
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5					
E-12	Other operations (Specify)				
E-12.1	Phone/Internet	\$1,454	\$1,500	\$1,600	\$1,600
E-12.2	Ditch Assessment	\$207	\$210	\$5,000	\$5,000
E-12.3	Tree Trimming	\$18,450	\$9,500	\$30,000	\$30,000
E-12.4	_____				
E-12.5					
E-13	TOTAL OPERATIONS	\$146,354	\$147,130	\$213,500	\$213,500

Proposed Budget

Johnson County 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		\$4,574	\$4,622	\$5,000	\$5,000
E-14.2	Buildings and vehicles		\$4,664	\$3,753	\$5,800	\$5,800
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		\$8,176	\$8,250	\$10,800	\$10,800
E-15.2	Workers Compensation		\$3,069	\$3,100	\$3,300	\$3,300
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance		\$22,690	\$29,060	\$31,000	\$31,000
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9	_____					
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$43,173	\$48,785	\$55,900	\$55,900

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	\$0

Proposed Budget

Johnson County 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	\$414,692	\$429,900	\$242,107	\$242,107
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)	\$1,901,000	\$1,901,000	\$1,456,000	\$1,456,000
C-1.6	Total Estimated Cash and Investments on Hand	\$2,315,692	\$2,330,900	\$1,698,107	\$1,698,107
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$1,901,000	\$1,901,000	\$1,456,000	\$1,456,000
C-2.3	Total Deductions (a+b)	\$1,901,000	\$1,901,000	\$1,456,000	\$1,456,000
C-2.4	Estimated Non-Restricted Funds Available	\$414,692	\$429,900	\$242,107	\$242,107

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)	\$155,000	\$155,000	\$155,000	\$155,000
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	\$155,000	\$155,000	\$155,000	\$155,000
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	Balance to be retained in Depreciation Reserve Account	\$155,000	\$155,000	\$155,000	\$155,000

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)	\$901,000	\$901,000	\$901,000	\$901,000
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	\$901,000	\$901,000	\$901,000	\$901,000
C-4.6	Identify the amount and project to be spent from "Other"				
C-4.7	a. Land Development			\$300,000	\$300,000
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)	\$0	\$0	\$300,000	\$300,000
C-4.12	Balance to be retained in Other Reserve Account	\$901,000	\$901,000	\$601,000	\$601,000

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)	\$845,000	\$845,000	\$845,000	\$845,000
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	\$845,000	\$845,000	\$845,000	\$845,000
C-5.6	Amount to be spent from Emergency Reserve (Cash)			\$145,000	\$145,000
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$845,000	\$845,000	\$700,000	\$700,000
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$445,000	\$445,000