

FY 7/1/18 6/30/19

*Final*  
Proposed Budget



Johnson County Cemetery District	
Budget Heading Information	
351 North Adams Avenue	Location: 351 N. Adams Avenue, Buffalo, WY
Buffalo, WY 82834	Date: 7/10/2018
(307) 684-2251	Time: 2:00 PM
Johnson County	Budget Prepared by: Management

S-A BUDGET MESSAGE WB 16.4-10(6)

FY2018 was witness to some major projects and improvements at our Kaycee and Buffalo cemeteries. Some of the highlights include:  
 Kaycee -- drip sprinkler system, tree planting, boundary line and fencing.  
 Willow Grove (Buffalo)-- install and complete south expansion area; internal road improvements; completed approach areas off HWY 87; commenced installation of CIMS software program; upgraded pumping facilities for irrigation purposes.  
 The above Capital Outlay efforts were funded through use of Capital Outlay reserves. Operations reserves were likewise used to fund the operating budget. Thus, there was no tax levy for FY2018.

In FY2019, we plan to continue to use Capital Outlay reserves to accomplish some more of our longer planned major projects, including:  
 Kaycee -- tree planting, water system functionality, internal road upgrades; flag pole installation and lighting appropriate for the veteran's area.

Willow Grove (Buffalo)--improvement of graveled interior roads; asphalt surfacing of the main entry areas; improve our front entry gate; upgrade the existing log building; CIMS software system, with a goal of being close to 100% current by the end of the fiscal year; aggressive tree trimming program; flag pole installation and lighting appropriate for the veteran's area; installation of security devices to control and monitor unauthorized access; consider building improvement options that will lead to public restrooms, and possible on-site office space, and public use areas.

No consequential changes are anticipated in our FY 2019 operations budget.

Accumulated Capital Outlay reserves had been established in anticipation of funding the FY2019 needs listed above, plus continuing projects anticipated to occur in the next four to five year range. Accordingly, the District has designated a total reserve of \$757,000 to fund Capital Outlay projects. The FY2019 Capital Outlay budget, encompassing the foregoing project list comes in at \$372,000 for the year, thus reducing that reserve to \$385,000 by 6/30/19. (We acknowledge that the FY2019 project list is ambitious, and that some portions may have to be deferred past FY2019).

Considering all things, the Board has determined to fund a portion of our operating requirements thru use of existing reserves. Budgeted Operations Expenditures of \$327,950 will be first offset by \$42,000 of misc (non-tax) revenues, resulting in a shortfall of \$205,950. To cover that amount, plus an anticipated \$43,602 negative impact from the WPX refund, we will be using \$120,552 from our operating reserves, and requesting a .5 mil levy to cover the remaining \$200,000. The foregoing will have the effect of reducing our operations reserve to about

S-B RESERVE DESCRIPTION

Reserves at June 30, 2018 are projected to consist of Capital Outlay Reserves: \$757,000 and Emergency Reserves: \$937,000

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Steve Guncollay, President	12/2018	<input type="checkbox"/> Yes
Gene Baebler, Treasurer	12/2018	If Yes, enter: Address of office: 351 North Adams Avenue City, State, Zip: Buffalo, WY 82834 Phone Number: (307) 684-2251 Hours Open: M - F 8:00 am - 4:00 pm
Robert Buell, Secretary	12/2020	
Nancy Elm	12/2018	
John Ehlers	12/2020	
John Zorbas	12/2018	

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?  
 Published in Buffalo Bulletin on Johnson County Special Districts website

Where are the public meetings held?  
 Either at Harness Funeral Home, or at Willow Grove Cemetery (Buffalo) as advertised

Date 8-8-18  
 Mil .500  
  
 Chairman

**PROPOSED BUDGET SUMMARY**

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$322,963	\$613,000	\$743,552	
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	
S-3	Total Change to Restricted Funds	\$0	-\$200,692	-\$501,552	
S-4	Total General Fund and Forecasted Revenue Available	\$657,090	\$406,308	\$242,000	
S-5	Amount requested from County Commissioners	\$247,911	\$9,045	\$208,000	
S-6	Additional Funding Needed :			\$0	

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7	Operating Revenues	\$18,975	\$9,150	\$10,000	
S-8	Tax levy (From the County Treasurer)	\$226,574	\$7,296	\$200,000	
S-9	Government Support	\$0	\$0	\$0	
S-10	Grants	\$0	\$0	\$0	
S-11	Other County Support (Not from Co. Treas.)	\$21,337	\$1,749	\$8,000	
S-12	Miscellaneous	\$9,014	\$7,323	\$24,000	
S-13	Other Forecasted Revenue	\$0	\$0	\$0	

S-14	Total Revenue	\$275,900	\$24,518	\$242,000	
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FY 7/1/18-6/30/19 Johnson County Cemetery District

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15	Capital Outlay	\$83,845	\$371,709	\$372,000	
S-16	Interest and Fees On Debt	\$0	\$0	\$0	
S-17	Administration	\$56,847	\$52,798	\$60,050	
S-18	Operations	\$132,091	\$138,505	\$252,702	
S-19	Indirect Costs	\$50,100	\$49,988	\$58,200	
S-20	Total Expenditures	\$322,963	\$613,000	\$743,552	

DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
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S-21	Principal Paid on Debt	\$0	\$0	\$0	
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CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
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S-22	TOTAL GENERAL FUNDS	\$381,790	\$381,790	\$0	
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Summary of Reserve Funds		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-23	Beginning Balance In Reserve Accounts				
S-24	a. Depreciation Reserve	\$155,000	\$155,000	\$0	
S-25	b. Other Reserve	\$900,000	\$900,000	\$757,000	
S-26	c. Emergency Reserve (Cash)	\$045,000	\$045,000	\$936,308	
	Total Reserves (a+b+c)	\$1,900,000	\$1,900,000	\$1,693,308	
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	
S-29	b. Other Reserve	\$0	\$0	\$0	
S-30	c. Emergency Reserve (Cash)	\$0	\$155,000	\$0	
	Total to be added (a+b+c)	\$0	\$155,000	\$0	
S-31	Subtotal	\$1,900,000	\$2,055,000	\$1,693,308	
S-32	Less Total to be spent	\$0	\$301,092	\$501,552	
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,900,000	\$1,693,308	\$1,191,756	

End of Summary

*Steven R. Sunsoy*  
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 5/01/2018

DISTRICT ADDRESS: 351 North Adams Avenue  
Buffalo, WY 82834

PREPARED BY: Management

DISTRICT PHONE: (307) 694-2251

## Proposed Budget

Johnson County Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

<b>PROPERTY TAXES AND ASSESSMENTS</b>
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		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$226,574	\$7,296	\$200,000	
R-1.2	Other County Support	\$21,337	\$1,749	\$8,000	

<b>FORECASTED REVENUE</b>
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		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-2	<b>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	
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$18,975	\$8,150	\$10,000	
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$18,975	\$8,150	\$10,000	
R-4	<b>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	
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$5,154	\$2,304	\$22,000	
R-5.2	Other: Specify <span style="margin-left: 20px;">Donations/Misc</span>	\$3,860	\$5,019	\$2,000	
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$9,014	\$7,323	\$24,000	
R-5.5	<b>Total Forecasted Revenue</b>	\$27,989	\$15,473	\$34,000	
R-6	<b>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	

## Proposed Budget

Johnson County Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

### CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Capital Outlay	\$83,845	\$371,709	\$372,000	
E-1.6					
E-1.7					
<b>E-1.8</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$83,845</b>	<b>\$371,709</b>	<b>\$372,000</b>	

### ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Adminisrtretor				
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	Advertising	\$444	\$331	\$700	
E-2.6					
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	\$215	\$944	\$1,500	
E-3.2	Mileage	\$550	\$600	\$1,200	
E-3.3	Other (Specify)				
E-3.4	Election Expense	\$1,406		\$1,750	
E-3.5					
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$3,911	\$1,530	\$0	
E-4.2	Accounting/Auditing	\$5,930	\$5,100	\$10,000	
E-4.3	Other (Specify)				
E-4.4	Management Contract	\$42,000	\$42,000	\$42,000	
E-4.5					
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$2,391	\$2,293	\$2,500	
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrallons				
E-5.5	Other (Specify)				
E-5.6	Staff Education			\$1,000	
E-5.7					
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$56,847</b>	<b>\$52,798</b>	<b>\$60,650</b>	

# Proposed Budget

Johnson County Cemetery District

FYE 6/30/2019

OPERATIONS BUDGET					
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$96,504	\$94,487	\$112,000	
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				
E-8.2	Other (Specify)				
E-8.3	Gas/Oil/Propane	\$3,092	\$3,376	\$5,200	
E-8.4					
E-8.5					
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Supplies	\$467	\$1,108	\$1,800	
E-9.2					
E-9.3					
E-9.4					
E-9.5					
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Repairs & Maintenance	\$9,386	\$9,432	\$11,500	
E-10.2	Utilities	\$10,972	\$12,600	\$14,000	
E-10.3	Landfill	\$14	\$720	\$1,000	
E-10.4	Ditch Assessment		\$137	\$2,500	
E-10.5					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Tree Trimming	\$10,771	\$14,675	\$30,000	
E-11.2	Phone/Internet			\$2,400	
E-11.3	Weed Control			\$1,000	
E-11.4	CIMS Software Contract			\$3,200	
E-11.5					
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Rental	\$876	\$970	\$1,000	
E-12.2	Grave Openings		\$1,000	\$3,500	
E-12.3	General Contingency			\$20,000	
E-12.4					
E-12.5	see additional details			\$43,602	
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$132,081</b>	<b>\$138,506</b>	<b>\$262,702</b>	

## Proposed Budget

Johnson County Cemetery District

FYE 6/30/2019

### INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$8,375	\$8,479	\$9,000	
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		\$7,382	\$7,388	\$8,800	
E-15.2	Workers Compensation		\$2,977	\$2,774	\$4,400	
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance		\$31,456	\$31,347	\$36,000	
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>\$50,190</b>	<b>\$49,988</b>	<b>\$58,200</b>	

### DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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>	

## Proposed Budget

Johnson County Cemetery District  
NAME OF DISTRICT/BOARD

FYE 6/30/2019

GENERAL FUNDS					
		End of Year	Beginning	Beginning	
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$381,790	\$381,790		
C-1.2	Savings and Investments Account Balance		\$0		
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$1,900,000	\$1,900,000	\$1,191,756	
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$2,281,790</b>	<b>\$2,281,790</b>	<b>\$1,191,756</b>	
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$1,900,000	\$1,693,308	\$1,191,756	
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$1,900,000</b>	<b>\$1,693,308</b>	<b>\$1,191,756</b>	
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$381,790</b>	<b>\$588,482</b>	<b>\$0</b>	
DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)					
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-3	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$155,000	\$155,000	\$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>	\$155,000	\$155,000	\$0	
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Combined with Emerger		\$155,000		
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>	\$0	\$155,000	\$0	
C-3.12	<b>Balance to be retained in Depreciation Reserve Account</b>	\$155,000	\$0	\$0	
OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)					
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-4	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$900,000	\$900,000	\$767,000	
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	<b>SUB-TOTAL</b>	\$900,000	\$900,000	\$767,000	
C-4.6	Identify the amount and project to be spent from "Other"				
C-4.7	a. Various		\$143,000	\$372,000	
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>	\$0	\$143,000	\$372,000	
C-4.12	<b>Balance to be retained in Other Reserve Account</b>	\$900,000	\$757,000	\$385,000	
ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)					
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-5	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$845,000	\$845,000	\$936,308	
C-5.2	<i>Date of Reserve Approval In Minutes:</i>				
C-5.3	Amount to be added to the reserve		\$155,000		
C-5.4	<i>Date of Reserve Approval In Minutes:</i> <u>8-May-18</u>				
C-5.5	<b>SUB-TOTAL</b>	\$845,000	\$1,000,000	\$936,308	
C-5.6	Amount to be spent from Emergency Reserve (Cash)		\$63,692	\$129,552	
C-5.7	<i>Date of Reserve Approval In Minutes:</i> <u>8-May-18</u>				
C-5.8	<b>Balance to be retained in Assigned Fund Balance</b>	\$845,000	\$936,308	\$806,756	
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$361,692	\$501,552	