

Proposed Budget

Johnson County Cemetery District	
Budget Hearing Information	
10 Hillside Ave	Location: 10 Hillside Ave
Buffalo, WY 82834	Date: 7/13/2021
307-684-2559	Time: 2:00 PM
Johnson County	Budget Prepared by: John Ehlers, Treasurer

S-A	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>Fiscal Year 20-21 has been witness to some significant physical improvements at both our Willow Grove (Buffalo) and Kaycee cemeteries. It has also included major operational changes and upgrades to the way we do business.</p> <p>A brief recap of our physical improvements includes continued upgrading of the internal roads in the cemeteries, construction of public restroom facilities at both cemeteries, automation of the front gate at Willow Grove, and resolution of a spring drainage issues at Willow Grove.</p> <p>More on the operational side of our business, we terminated our Professional Services Agreement (PSA) with our administrative contractor. This has required upgrading our Willow Grove shop office into a professional administrative office, and delivering our professional public services from that office with District staff. We have accelerated progress on populating our CIMS software management program with burial and ownership records at both cemeteries. We have updated and adopted a new employee handbook, updated our By Laws, and provided operational and accounting manuals to our staff- all aimed at providing a more efficient, consistent, and professional experience for all cemetery visitors and users.</p> <p>Finance wise, our fiscal philosophy continues to be guided by our belief that most of our operations budget should be supported thru a combination of fees and tax collections, and that major Capital Outlay activity should be funded solely from our existing reserves. It is our current Board's belief that we can accomplish our predictable capital Outlay plans for the next 5-8 years using existing reserves, and keeping our operational mil levy requests in the 1 mil or less range(given current Assessed Valuations) over the same term, all the while continuing to improve our operations.</p>		
RESERVE DESCRIPTION		
Actual at June 30, 2020: Capital Outlay - \$500,000, Emergency - \$500,000, Unassigned - \$173,173; June 30, 2021: Capital Outlay - \$460,700 Emergency - \$500,000, Unassigned - \$8,606; 2022: Capital Outlay - \$420,700, Emergency - \$500,000, Unassigned - \$19,331		Projected Projected June 30,

S-C																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Names of Board Members</th> <th style="text-align: center;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td>John Ehlers</td><td style="text-align: center;">12/1/24</td></tr> <tr><td>Carolyn Fox</td><td style="text-align: center;">12/1/22</td></tr> <tr><td>Nancy Elm</td><td style="text-align: center;">12/1/22</td></tr> <tr><td>John Hanson</td><td style="text-align: center;">12/1/24</td></tr> <tr><td>John Zorbas</td><td style="text-align: center;">12/1/22</td></tr> <tr><td>Craig Wetterlund</td><td style="text-align: center;">12/1/24</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Names of Board Members	Date of End of Term	John Ehlers	12/1/24	Carolyn Fox	12/1/22	Nancy Elm	12/1/22	John Hanson	12/1/24	John Zorbas	12/1/22	Craig Wetterlund	12/1/24									<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> Does the district have regular office hours exceeding 20 hours per week? </td> <td style="width: 50%; text-align: center;"> <input checked="" type="checkbox"/> Yes </td> </tr> <tr> <td colspan="2">If Yes, enter</td> </tr> <tr> <td>Address of office:</td> <td>10 Hillside Ave</td> </tr> <tr> <td>City, State, Zip:</td> <td>Buffalo, WY 82834</td> </tr> <tr> <td>Phone Number:</td> <td>307-684-2559</td> </tr> <tr> <td>Hours Open:</td> <td>M-F 7:30 am-4:00 pm</td> </tr> <tr> <td colspan="2" style="height: 30px;"> </td> </tr> </table>	Does the district have regular office hours exceeding 20 hours per week?	<input checked="" type="checkbox"/> Yes	If Yes, enter		Address of office:	10 Hillside Ave	City, State, Zip:	Buffalo, WY 82834	Phone Number:	307-684-2559	Hours Open:	M-F 7:30 am-4:00 pm		
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Where are the minutes of your board meeting available for public review?
 10 Hillside Ave, Buffalo

How and where are the notices of meeting posted for the public?
 Johnson County Website

Where are the public meetings held?
 10 Hillside Ave, Buffalo

PROPOSED BUDGET SUMMARY

OVERVIEW		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$640,150	\$673,667	\$381,775	\$381,775
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	-\$39,300	-\$40,000	-\$40,000
S-4	Total General Fund and Forecasted Revenues Available	\$527,507	\$438,673	\$361,106	\$361,106
S-5	<i>Amount requested from County Commissioners</i>	\$306,201	\$219,000	\$268,000	\$268,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-7	Operating Revenues	\$21,000	\$23,500	\$23,500	\$23,500
S-8	Tax levy (From the County Treasurer)	\$265,573	\$185,000	\$235,000	\$235,000
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$40,629	\$34,000	\$33,000	\$33,000
S-12	Miscellaneous	\$27,132	\$23,000	\$21,000	\$21,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$354,333	\$265,500	\$312,500	\$312,500
FY 7/1/21-6/30/22		Johnson County Cemetery District			

EXPENDITURE SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-15	Capital Outlay	\$177,316	\$204,300	\$40,000	\$40,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$55,380	\$33,107	\$23,550	\$23,550
S-18	Operations	\$166,950	\$174,460	\$211,225	\$211,225
S-19	Indirect Costs	\$63,189	\$57,500	\$67,000	\$67,000
S-20R	Expenditures paid by Reserves	\$177,316	\$204,300	\$40,000	\$40,000
S-20	Total Expenditures	\$640,150	\$673,667	\$381,775	\$381,775

DEBT SUMMARY		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$173,173	\$173,173	\$48,606	\$48,606

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$1,000,000	\$1,000,000	\$960,700	\$960,700
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$1,000,000	\$1,000,000	\$960,700	\$960,700
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$177,316	\$165,000	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$177,316	\$165,000	\$0	\$0
S-31	Subtotal	\$1,177,316	\$1,165,000	\$960,700	\$960,700
S-32	Less Total to be spent	\$177,316	\$204,300	\$40,000	\$40,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,000,000	\$960,700	\$920,700	\$920,700

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 10 Hillside Ave
Buffalo, WY 82834

PREPARED BY: John Ehlers, Treasurer

DISTRICT PHONE: 307-684-2559

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

1/23/19 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Johnson County Cemetery District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$265,573	\$185,000	\$235,000	\$235,000
R-1.2 Other County Support (see note on the right)	4005	\$40,629	\$34,000	\$33,000	\$33,000

FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$1,800	\$3,500	\$3,500	\$3,500
R-3.2 Sales of Goods or Services	4300	\$19,200	\$20,000	\$20,000	\$20,000
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$21,000	\$23,500	\$23,500	\$23,500
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$19,967	\$20,000	\$18,000	\$18,000
R-5.2 Other: Specify <u>Donations/other income</u>	4500	\$7,165	\$3,000	\$3,000	\$3,000
R-5.3 Other: Additional					
R-5.4 Total Miscellaneous		\$27,132	\$23,000	\$21,000	\$21,000
R-5.5 Total Forecasted Revenue		\$48,132	\$46,500	\$44,500	\$44,500
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Proposed Budget

Johnson County Cemetery District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 Capital projects	6200	\$177,316	\$204,300	\$40,000	\$40,000
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$177,316	\$204,300	\$40,000	\$40,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 _____	7005				
E-2.6 _____	7005				
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	7011	\$1,197	\$73	\$1,800	\$1,800
E-3.2 Mileage	7012	\$450	\$550	\$1,000	\$1,000
E-3.3 Other (Specify)					
E-3.4 Election expense	7013	\$0	\$1,418	\$0	
E-3.5 _____	7013				
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	7021				
E-4.2 CPA/Attorney	7022	\$8,275	\$4,500	\$4,750	\$4,750
E-4.3 Other (Specify)					
E-4.4 HFH Contract	7023	\$42,000	\$15,283	\$0	
E-4.5 Accounting Contract	7023	\$0	\$7,633	\$12,000	\$12,000
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$2,388	\$3,300	\$2,500	\$2,500
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033	\$700		\$1,000	\$1,000
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Advertising	7035	\$369	\$350	\$500	\$500
E-5.7 _____	7035				
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$55,380	\$33,107	\$23,550	\$23,550

Proposed Budget

Johnson County Cemetery District

FYE 6/30/2022

OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-7 Personnel Services					
E-7.1	Wages--Operations	7202 \$115,123	\$120,200	\$132,100	\$132,100
E-7.2	Service Contracts	7203			
E-7.3	Other (Specify)				
E-7.4	_____	7204			
E-7.5	_____	7204			
E-7.6	_____				
E-8 Travel					
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
E-9 Operating supplies (List)					
E-9.1	Gas/Oil/Propane	7220 \$5,036	\$4,560	\$6,600	\$6,600
E-9.2	Shop/Cem Supplies	7220 \$3,236	\$3,600	\$3,200	\$3,200
E-9.3	Machinery Repair/Parts	7220 \$6,691	\$5,650	\$6,800	\$6,800
E-9.4	Top Gravel Roads	7220 \$0	\$3,250	\$2,000	\$2,000
E-9.5	see additional details	\$4,733	\$5,050	\$5,500	\$5,500
E-10 Program Services (List)					
E-10.1	Landfill/Dumpster	7230 \$720	\$720	\$1,000	\$1,000
E-10.2	Utilities	7230 \$9,484	\$13,600	\$15,400	\$15,400
E-10.3	Grave Opening expense	7230 \$500	\$500	\$1,500	\$1,500
E-10.4	Weed Spraying	7230 \$0	\$300	\$500	\$500
E-10.5	_____				
E-11 Contractual Arrangements (List)					
E-11.1	Rentals	7400 \$3,490	\$2,400	\$0	
E-11.2	Phone/internet	7400 \$2,130	\$4,200	\$4,800	\$4,800
E-11.3	CIMS Annual Contract	7400 \$3,050	\$3,400	\$3,400	\$3,400
E-11.4	_____	7400			
E-11.5	_____				
E-12 Other operations (Specify)					
E-12.1	Ditch Assessment	7450 \$98	\$0	\$500	\$500
E-12.2	Tree Trimming/Misc	7450 \$8,088	\$5,680	\$15,250	\$15,250
E-12.3	Safety/Restroom Supplies	7450 \$538	\$1,250	\$675	\$675
E-12.4	General Contingency/Misc	7450 \$4,033	\$100	\$12,000	\$12,000
E-12.5	_____				
E-13 TOTAL OPERATIONS		\$166,950	\$174,460	\$211,225	\$211,225

Proposed Budget

Johnson County Cemetery District

FYE 6/30/2022

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-14 Insurance					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Total Insurance	7505	\$10,904	\$13,000	\$13,000	\$13,000
E-14.6	7505				
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$8,931	\$8,800	\$10,100	\$10,100
E-15.2 Workers Compensation	7512	\$2,123	\$2,700	\$3,100	\$3,100
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515	\$41,230	\$33,000	\$40,800	\$40,800
E-15.6 Other (Specify)					
E-15.7	7516				
E-15.8	7516				
E-15.9					
E-17 TOTAL INDIRECT COSTS		\$63,189	\$57,500	\$67,000	\$67,000

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Proposed Budget

Johnson County Cemetery District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2019-2020	2020-2021	2021-2022	Pending	
		Actual	Estimated	Proposed	Approval	
C-1	Balances at Beginning of Fiscal Year					
C-1.1	General Fund Checking	1010	\$20,225	\$20,225	\$14,306	\$14,306
C-1.2	Savings and Investments	1040				
C-1.3	General Fund CD Balance	1050				
C-1.4	All Other Funds	1020	\$152,948	\$152,948	\$34,300	\$34,300
C-1.5	Reserves (From Below)		\$1,000,000	\$1,000,000	\$920,700	\$920,700
C-1.6	Total Estimated Cash and Investments on Hand		\$1,173,173	\$1,173,173	\$969,306	\$969,306
C-2	General Fund Reductions:					
C-2.1	a. Unpaid bills at FYE	2010				
C-2.2	b. Reserves		\$1,000,000	\$960,700	\$920,700	\$920,700
C-2.3	Total Deductions (a+b)		\$1,000,000	\$960,700	\$920,700	\$920,700
C-2.4	Estimated Non-Restricted Funds Available		\$173,173	\$212,473	\$48,606	\$48,606

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

		2019-2020	2020-2021	2021-2022	Pending
		Actual	Estimated	Proposed	Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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 and project to be spent				
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	\$0	\$0	\$0	\$0

	1090
RESERVES	

		2019-2020	2020-2021	2021-2022	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$1,000,000	\$1,000,000	\$960,700
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$1,000,000	\$1,000,000	\$960,700
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve	\$177,316	\$165,000		
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$1,177,316	\$1,165,000	\$960,700	\$960,700
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Capital outlay	\$177,316	\$204,300	\$40,000	\$40,000
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)	\$177,316	\$204,300	\$40,000	\$40,000
C-4.12	Balance to be retained	\$1,000,000	\$960,700	\$920,700	\$920,700

	1060
BOND FUNDS	

		2019-2020	2020-2021	2021-2022	Pending
		Actual	Estimated	Proposed	Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$177,316	\$204,300	\$40,000	\$40,000