

Final Budget

Johnson County Cemetery District	
Budget Hearing Information	
351 N Adams Ave	Location: 351 N Adams Ave
Buffalo, WY 82834	Date: 7/9/2019
307-684-2251	Time: 2:00 PM
Johnson County	Budget Prepared by: John Ehlers, Treasurer

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

The Johnson County Cemetery District continues to prioritize and schedule improvements in facilities and operations at its two primary cemeteries - Willow Grove in Buffalo, and the Kaycee Cemetery.

Two new Board members joined - via the election process- the Board in December 2018, and are already very involved in crafting and implementing our current initiatives.

Fiscal year 2018-19 has been witness to very good normal operations, plus making consequential improvements to our road infrastructures in both cemeteries. Willow Grove roads were primarily resurfaced and restored to elevation thru importing a lot of road base material. Entry area roads were asphalt paved. Next year, we will continue to improve the interior roads with gravel wear courses. Kaycee is scheduled to receive both asphalt and gravel improvements late this fiscal year and early next fiscal year.

Major progress has been accomplished on our CIMS software program, to the point that some initial Willow Grove name and location information is now accessible by the public thru our website. It is expected that work on expanding the program to include Kaycee will commence in the new fiscal year. In addition to the road work, the new budget provides for a "Restroom" project at Willow Grove to accommodate visiting public, resolving a major drainage issue on the grounds, installation of security cameras and automated gates for our grounds entry points, and replacement of some of our aging grounds equipment.

It is expected that all Capital Outlay and Major Maintenance projects will utilize funding from our Land and Development Reserve and Emergency Reserve accounts, while leaving a projected reserve balance of about \$500,000 in each of the Reserve accounts at June 30, 2020.

Total FY 2020 Operations and Capital Outlay expenditures of \$588,850 will be funded by operating revenues of \$68,500, utilization of \$292,550 from our Emergency Reserve, and a tax levy yielding \$227,500. On a comparative basis to FY 2019, Total Operations and Capital Outlay were budgeted at \$699,950. FY 2020 reflects an overall budget reduction of \$111,100 from FY 2019.

S-B RESERVE DESCRIPTION

6-30-19 Projected reserves: Capital Outlay \$500,000; Emergency \$700,000
 6-30-20 Projected reserves: Capital Outlay \$500,000; Emergency \$500,000

S-C

Names of Board Members	Date of End of Term
Robert Buell	12/1/20
John Ehlers	12/1/20
Carolyn Fox	12/1/22
Nancy Elm	12/1/22
John Hansen	12/1/20
John Zorbas	12/1/22

Does the district have regular office hours exceeding 20 hours per week?	<input checked="" type="checkbox"/> Yes
If Yes, enter	
Address of office:	351 N Adams Ave
City, State, Zip:	Buffalo, WY 82834
Phone Number:	307-684-2251
Hours Open:	M-F 8:00 am to 4:00 pm

Where are the minutes of your board meeting available for public review?
 District Office

How and where are the notices of meeting posted for the public?
 District Office, Johnson County Court House, Johnson County Library, Willow Grove shop, Buffalo Bulletin, JC Cemetery website

Where are the public meetings held?
 District Office, or Willow Grove shop, or in Kaycee, as advertised

FINAL BUDGET SUMMARY

OVERVIEW		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$633,230	\$544,962	\$588,550	\$588,550
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	-\$256,000	-\$200,000	-\$200,000
S-4	Total General Fund and Forecasted Revenues Available	\$253,243	\$421,951	\$628,988	\$628,988
S-5	<i>Amount requested from County Commissioners</i>	\$9,325	\$160,000	\$227,500	\$227,500
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-7	Operating Revenues	\$12,650	\$25,500	\$24,500	\$24,500
S-8	Tax levy (From the County Treasurer)	\$9,325	\$160,000	\$227,500	\$227,500
S-9	Government Support	\$3,621	\$7,000	\$7,000	\$7,000
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$6,696	\$8,500	\$37,000	\$37,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$32,292	\$201,000	\$296,000	\$296,000
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FY 7/1/19-6/30/20

Johnson County Cemetery District

EXPENDITURE SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-15	Capital Outlay	\$380,679	\$6,915	\$65,000	\$65,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$53,120	\$54,277	\$55,700	\$55,700
S-18	Operations	\$152,001	\$170,750	\$205,450	\$205,450
S-19	Indirect Costs	\$47,430	\$57,020	\$62,400	\$62,400
S-20R	Expenditures paid by Reserves	\$0	\$256,000	\$200,000	\$200,000
S-20	Total Expenditures	\$633,230	\$544,962	\$588,550	\$588,550

DEBT SUMMARY		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$220,951	\$220,951	\$332,988	\$332,988

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	\$1,456,000	\$1,456,000	\$1,200,000	\$1,200,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$1,456,000	\$1,456,000	\$1,200,000	\$1,200,000
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$1,456,000	\$1,456,000	\$1,200,000	\$1,200,000
S-32	Less Total to be spent	\$0	\$256,000	\$200,000	\$200,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,456,000	\$1,200,000	\$1,000,000	\$1,000,000

End of Summary

Date adopted by Special District 7/9/2019

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

DISTRICT ADDRESS: 351 N Adams Ave
Buffalo, WY 82834

PREPARED BY: John Ehlers, Treasurer

DISTRICT PHONE: 307-684-2251

Final Budget

Johnson County Cemetery District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2020 _____

PROPERTY TAXES AND ASSESSMENTS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$9,325	\$160,000	\$227,500	\$227,500
R-1.2	Other County Support				

FORECASTED REVENUE

		2017-2018 Actual	2018-2019 Estimated	2019-2020 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) <u>Motor Vehicles fees</u>	\$3,621	\$7,000	\$7,000	\$7,000
R-2.5	Total Government Support	\$3,621	\$7,000	\$7,000	\$7,000
R-3	Operating Revenues				
R-3.1	Customer Charges	\$2,450	\$3,500	\$3,500	\$3,500
R-3.2	Sales of Goods or Services	\$10,200	\$22,000	\$21,000	\$21,000
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$12,650	\$25,500	\$24,500	\$24,500
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	\$2,577	\$2,500	\$33,000	\$33,000
R-5.2	Other: Specify <u>Rent, Misc</u>	\$4,119	\$6,000	\$4,000	\$4,000
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$6,696	\$8,500	\$37,000	\$37,000
R-5.5	Total Forecasted Revenue	\$22,967	\$41,000	\$68,500	\$68,500
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

Final Budget

Johnson County Cemetery District

FYE 6/30/2020

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Capital Outlay, net of</u>	\$380,679	\$6,915	\$65,000	\$65,000
E-1.6	<u>Reserves used</u>				
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$380,679	\$6,915	\$65,000	\$65,000

ADMINISTRATION BUDGET

		2017-2018 Actual	2018-2019 Estimated	2019-2020 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					
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	\$969	\$800	\$1,200	\$1,200
E-3.2	Mileage	\$550	\$600	\$1,000	\$1,000
E-3.3	Other (Specify)				
E-3.4	<u>Election Expense</u>	\$0	\$1,477	\$0	
E-3.5	<u>Staff Education</u>	\$0	\$800	\$1,000	\$1,000
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$6,843	\$6,200	\$7,500	\$7,500
E-4.3	Other (Specify)				
E-4.4	<u>Management Contract</u>	\$42,000	\$42,000	\$42,000	\$42,000
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$2,277	\$1,500	\$2,000	\$2,000
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Advertising</u>	\$481	\$900	\$1,000	\$1,000
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$53,120	\$54,277	\$55,700	\$55,700

Final Budget

OPERATIONS BUDGET			
		2017-2018 Actual	2018-2019 Estimated
		2019-2020 Proposed	Final Approval
E-7	Personnel Services		
E-7.1	Wages--Operations	\$98,043	\$110,500
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	\$4,269	\$5,600
E-9.2	Shop Supplies	\$1,072	\$2,000
E-9.3	Equipment Repairs	\$5,335	\$6,000
E-9.4	General Repairs	\$5,890	\$5,000
E-9.5			
E-10	Program Services (List)		
E-10.1	Landfill	\$720	\$800
E-10.2	Utilities	\$12,010	\$13,000
E-10.3	Grave Openings	\$1,000	\$1,000
E-10.4	Weed Spraying	\$44	\$500
E-10.5			
E-11	Contractual Arrangements (List)		
E-11.1	Pota-Potty Rental	\$1,515	\$1,000
E-11.2	Phone/Internet	\$2,130	\$2,200
E-11.3	CIMS - Annual Fee	\$0	\$3,200
E-11.4	_____		
E-11.5			
E-12	Other operations (Specify)		
E-12.1	Ditch Assessments	\$137	\$200
E-12.2	Tree Trimming	\$19,836	\$19,750
E-12.3	Safety Supplies	\$0	\$0
E-12.4	General Contingency	\$0	\$0
E-12.5			
E-13	TOTAL OPERATIONS	\$152,001	\$170,750
		\$205,450	\$205,450

Final Budget

Johnson County Cemetery District

FYE 6/30/2020

INDIRECT COSTS BUDGET

			2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$8,479	\$8,670	\$10,000	\$10,000
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		\$4,638	\$8,500	\$9,500	\$9,500
E-15.2	Workers Compensation		\$2,980	\$3,850	\$3,900	\$3,900
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance		\$31,333	\$36,000	\$39,000	\$39,000
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9						
E-17	TOTAL INDIRECT COSTS		\$47,430	\$57,020	\$62,400	\$62,400

DEBT SERVICE BUDGET

			2017-2018 Actual	2018-2019 Estimated	2019-2020 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

Johnson County Cemetery District

FYE 6/30/2020

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year 2017-2018 Actual	Beginning 2018-2019 Estimated	Beginning 2019-2020 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$56,764	\$56,764	\$48,957	\$48,957
C-1.2	Savings and Investments Account Balance	\$164,187	\$164,187	\$284,031	\$284,031
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds		\$0		
C-1.5	Reserves (From Below)	\$1,456,000	\$1,456,000	\$1,000,000	\$1,000,000
C-1.6	Total Estimated Cash and Investments on Hand	\$1,676,951	\$1,676,951	\$1,332,988	\$1,332,988
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$1,456,000	\$1,200,000	\$1,000,000	\$1,000,000
C-2.3	Total Deductions (a+b)	\$1,456,000	\$1,200,000	\$1,000,000	\$1,000,000
C-2.4	Estimated Non-Restricted Funds Available	\$220,951	\$476,951	\$332,988	\$332,988

SINKING & DEBT SERVICE FUNDS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final 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 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

RESERVES

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$1,456,000	\$1,456,000	\$1,200,000	\$1,200,000
C-4.2	Date of Reserve Approval in Minutes: <u>6/12/2018</u>				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$1,456,000	\$1,456,000	\$1,200,000	\$1,200,000
C-4.6	Identify the amount and project to be spent				
C-4.7	a. <u>Partial funding of Capital</u>		\$256,000		
C-4.8	b. <u>Partial funding of Operat</u>			\$200,000	\$200,000
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes: <u>14-May-19</u>				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$256,000	\$200,000	\$200,000
C-4.12	Balance to be retained	\$1,456,000	\$1,200,000	\$1,000,000	\$1,000,000

BOND FUNDS

		2017-2018 Actual	2018-2019 Estimated	2019-2020 Proposed	Final Approval
C-5					
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	\$0	\$256,000	\$200,000	\$200,000