

# Final Budget

Glenrock Cemetery District	
Budget Hearing Information	
800 S 4th	<b>Location:</b> Glenrock Cemetery Office
Glenrock, Wyoming 82637	<b>Date:</b> 7/25/2017
307-436-2569	<b>Time:</b> 4:00PM
Converse County	<b>Budget Prepared by:</b> Carolyn Lehner / Darin Young

S-A	<b>BUDGET MESSAGE</b>	W.S. 16-4-104(d)
<p>The Glenrock cemetery district has had no major changes in the operation of the district. There have been no unexpected increases to revenues. GCD is continuing the capitol project in the current fiscal year and is nearing completion and will continue as funding allows. No ending date to this project has been projected.</p>		

S-B	<b>RESERVE DESCRIPTION</b>	
<p>\$50,000 In our Depreciation Reserve - (CD's) and \$60,000 in our Emergency Reserve -(CD's)</p>		

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
Carolyn Lehner		<b>If Yes, enter</b> Address of office: 800 S. 4th City, State, Zip: Glenrock, WY 82637 Phone Number: 307-436-2569 Hours Open: 7am - 4pm Mon-Fri
Lana Richardson		
Ron Yates		
Ken Walker		
Joyce Bryan		
John Dehler		

Where are the minutes of your board meeting available for public review?  
 At the cemetery office

How and where are the notices of meeting posted for the public?  
 An ad in the Glenrock Independent

Where are the public meetings held?  
 Glenrock Cemetery Office

## FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$274,292	\$335,700	\$623,600	\$623,600
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$1,147,880	\$1,121,285	\$999,510	\$999,510
S-5	<i>Amount requested from County Commissioners</i>	\$459,404	\$420,955	\$280,000	\$280,000
S-6	<b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$6,275	\$5,800	\$5,800	\$5,800
S-8	<b>Tax levy (From the County Treasurer)</b>	\$459,404	\$420,955	\$280,000	\$280,000
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$1,401	\$1,250	\$750	\$750
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$467,080	\$428,005	\$286,550	\$286,550

FY 7/1/17-6/30/18 Glenrock Cemetery District

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$30,724	\$78,000	\$345,000	\$345,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$64,115	\$63,750	\$71,550	\$71,550
S-18	<b>Operations</b>	\$116,829	\$115,750	\$196,250	\$196,250
S-19	<b>Indirect Costs</b>	\$62,624	\$78,200	\$10,800	\$10,800
S-20	<b>Total Expenditures</b>	\$274,292	\$335,700	\$623,600	\$623,600

DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$680,800	\$693,280	\$712,960	\$712,960
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$50,000	\$50,000	\$50,000	\$50,000
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$60,000	\$60,000	\$60,000	\$60,000
	<b>Total Reserves (a+b+c)</b>	\$110,000	\$110,000	\$110,000	\$110,000
S-27	<b>Amount to be added</b>				
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
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$0	\$0
S-31	<b>Subtotal</b>	\$110,000	\$110,000	\$110,000	\$110,000
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$110,000	\$110,000	\$110,000	\$110,000

*End of Summary*

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

Date adopted by Special District 6/13/2017

**DISTRICT ADDRESS:** 800 S 4th  
Glenrock, Wyoming 82637

**PREPARED BY:** Carolyn Lehner / Darin Young

**DISTRICT PHONE:** 307-436-2569

# Final Budget

Glenrock Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2018

## PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	<b>Tax Levy (From the County Treasurer)</b>	\$459,404	\$420,955	\$280,000	\$280,000
R-1.2	Other County Support				

## FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final 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	\$0
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$0	\$0		
R-3.2	Sales of Goods or Services	\$6,275	\$5,800	\$5,800	\$5,800
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$6,275	\$5,800	\$5,800	\$5,800
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	\$0
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$898	\$750	\$750	\$750
R-5.2	Other: Specify _____ Donations	\$503	\$500		
R-5.3	Other: Additional _____				
R-5.4	<b>Total Miscellaneous</b>	\$1,401	\$1,250	\$750	\$750
R-5.5	<b>Total Forecasted Revenue</b>	\$7,676	\$7,050	\$6,550	\$6,550
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	\$0

# Final Budget

Glenrock Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

## CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment	\$594	\$1,000	\$0	
E-1.4	Other (Specify)				
E-1.5	<u>Cemetery Expansion</u>	\$30,130	\$60,000	\$340,000	\$340,000
E-1.6	<u>Equipment Purchase / Ma</u>		\$17,000	\$5,000	\$5,000
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$30,724</b>	<b>\$78,000</b>	<b>\$345,000</b>	<b>\$345,000</b>

## ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$49,051	\$52,500	\$52,500	\$52,500
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel				
E-3.2	Mileage		\$500	\$0	
E-3.3	Other (Specify)				
E-3.4		\$0	\$0	\$0	
E-3.5	<u>Elections</u>	\$0	\$200	\$0	
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$843	\$1,000	\$0	
E-4.2	Accounting/Auditing	\$7,950	\$0	\$5,000	\$5,000
E-4.3	Other (Specify)				
E-4.4	<u>Quickbooks expenses</u>	\$230	\$300	\$350	\$350
E-4.5					
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$1,304	\$2,000	\$2,000	\$2,000
E-5.2	Office equipment, rent & repair	\$169	\$1,000	\$0	
E-5.3	Education	\$198	\$1,000	\$0	
E-5.4	Registrations	\$0	\$500	\$0	
E-5.5	Other (Specify)				
E-5.6	<u>Utilities</u>	\$4,245	\$4,500	\$4,500	\$4,500
E-5.7	<u>Postage</u>	\$125	\$250	\$200	\$200
E-5.8	see additional details			\$7,000	\$7,000
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$64,115</b>	<b>\$63,750</b>	<b>\$71,550</b>	<b>\$71,550</b>

# Final Budget

Glenrock Cemetery District

FYE 6/30/2018

OPERATIONS BUDGET
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		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$78,336	\$76,750	\$76,750	\$76,750
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Social Security / Medicare			\$10,000	\$10,000
E-7.5	Workers comp			\$3,000	\$3,000
E-7.6	see additional details			\$64,500	\$64,500
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Gas	\$2,029	\$3,000	\$3,000	\$3,000
E-9.2	Horticulture Supplies	\$7,950	\$3,000	\$3,000	\$3,000
E-9.3	Plot Excavation	\$1,900	\$6,000	\$6,000	\$6,000
E-9.4	Water / Irrigation	\$9,539	\$12,000	\$15,000	\$15,000
E-9.5					
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1					
E-10.2					
E-10.3					
E-10.4					
E-10.5					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1					
E-11.2					
E-11.3					
E-11.4					
E-11.5					
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Infrastructure Repair	\$16,913	\$12,000	\$12,000	\$12,000
E-12.2	Tools / Hardware	\$162	\$2,000	\$2,000	\$2,000
E-12.3	Equipment Rental		\$1,000	\$1,000	\$1,000
E-12.4					
E-12.5					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$116,829</b>	<b>\$115,750</b>	<b>\$196,250</b>	<b>\$196,250</b>

# Final Budget

Glenrock Cemetery District

FYE 6/30/2018

## INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability					
E-14.2	Buildings and vehicles		\$2,023	\$4,000	\$0	
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>D&amp;O treasurers Bond</u>		\$1,367	\$2,000	\$0	
E-14.6						
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$13,458	\$10,700	\$0	
E-15.2	Workers Compensation		\$55	\$4,500	\$0	
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$11,267	\$12,000	\$0	
E-15.5	Health Insurance		\$34,454	\$45,000	\$0	
E-15.6	Other (Specify)					
E-15.7	<u>Education</u>				\$1,000	\$1,000
E-15.8	<u>Legal</u>				\$3,500	\$3,500
E-15.9	see additional details				\$6,300	\$6,300
<b>E-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$62,624</b>	<b>\$78,200</b>	<b>\$10,800</b>	<b>\$10,800</b>

## DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final 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>	<b>\$0</b>

# Final Budget

Glenrock Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2018

## GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-1</b>	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$334,422	\$247,840	\$220,500	\$220,500
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds	\$346,378	\$445,440	\$492,460	\$492,460
C-1.5	Reserves (From Below)	\$110,000	\$110,000	\$110,000	\$110,000
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$790,800</b>	<b>\$803,280</b>	<b>\$822,960</b>	<b>\$822,960</b>
<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$110,000	\$110,000	\$110,000	\$110,000
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$680,800</b>	<b>\$693,280</b>	<b>\$712,960</b>	<b>\$712,960</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-3</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$50,000	\$50,000	\$50,000	\$50,000
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$50,000	\$50,000	\$50,000	\$50,000
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	<b>SUB-TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Balance to be retained in Depreciation Reserve Account	\$50,000	\$50,000	\$50,000	\$50,000

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-4</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>		\$0	\$0	
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-5</b>	<b>Beginning Balance in Reserve Account (end of previous year)</b>	\$60,000	\$60,000	\$60,000	\$60,000
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$60,000	\$60,000	\$60,000	\$60,000
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	<b>SUB-TOTAL</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$60,000	\$60,000	\$60,000	\$60,000
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>