

Proposed Budget

Glenrock Cemetery District	
Budget Hearing Information	
800 S. 4th / P.O.Box 58	Location: 800 S 4th Glenrock Wy 82637
Glenrock, Wy 82637	Date: 7/15/2016
(307) 426-2569	Time: 4:30pm
converse	Budget Prepared by: Darin Young/Carolyn Lehner

S-1	BUDGET MESSAGE	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. The GCD experienced an increase in expenditures in the form of a \$7,500 audit expense. GCD is continuing the capitol project in the current fiscal year and will continue as funding allows. No ending date to this project has been projected.</p>	

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$216,646	\$275,118	\$335,700	\$335,700
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues	\$812,964	\$661,688	\$455,008	\$455,008
S-5 <i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$3,700	\$2,500	\$5,800	\$5,800
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9 Government Support	\$474,046	\$409,948	\$327,958	\$327,958
S-10 Grants	\$0	\$0	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$796	\$1,400	\$1,250	\$1,250
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$478,542	\$413,848	\$335,008	\$335,008

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$6,871	\$30,724	\$78,000	\$78,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$62,456	\$65,155	\$63,750	\$63,750
S-18	Operations	\$82,616	\$113,925	\$115,750	\$115,750
S-19	Indirect Costs	\$64,703	\$65,314	\$78,200	\$78,200
S-20	Total Expenditures	\$216,646	\$275,118	\$335,700	\$335,700

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$334,422	\$247,840	\$120,000	\$120,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$50,000	\$50,000	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$40,000	\$40,000	\$0	\$0
	Total Reserves (a+b+c)	\$90,000	\$90,000	\$0	\$0
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	\$90,000	\$90,000	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$90,000	\$90,000	\$0	\$0

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 800 S. 4th / P.O.Box 58
Glenrock, WY 82637

PREPARED BY: Darin Young/Carolyn Lehner

DISTRICT PHONE: _____ 3074262569

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

Form approved by Wyoming Department of Audit, Public Funds Division



Proposed Budget

Glenrock Cemetery District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)	\$474,046	\$4,099,489	\$327,958	\$327,958
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$474,046	\$4,099,489	\$327,958	\$327,958
R-3	Operating Revenues				
R-3.1	Customer Charges	\$3,700	\$2,500	\$5,800	\$5,800
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$3,700	\$2,500	\$5,800	\$5,800
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	\$796	\$700	\$750	\$750
R-5.2	Other: Specify Donations		\$700	\$500	\$500
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$796	\$1,400	\$1,250	\$1,250
R-5.5	Total Forecasted Revenue	\$478,542	\$4,103,389	\$335,008	\$335,008
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

Glenrock Cemetery District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment	\$751	\$594	\$1,000	\$1,000
E-1.4	Other (Specify)				
E-1.5	<u>Cemetery Expansion</u>	\$6,120	\$30,130	\$60,000	\$60,000
E-1.6	<u>Equipment Purchase</u>			\$17,000	\$17,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$6,871	\$30,724	\$78,000	\$78,000

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$49,749	\$48,452	\$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					
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage			\$500	\$500
E-3.3	Other (Specify)				
E-3.4	<u>Meals</u>	\$0	\$500	\$0	
E-3.5	<u>Elections</u>	\$136	\$0	\$200	\$200
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$53	\$1,000	\$1,000	\$1,000
E-4.2	Accounting/Auditing	\$5,800	\$7,950	\$0	
E-4.3	Other (Specify)				
E-4.4	<u>Quickbook Expenses</u>	\$0	\$230	\$300	\$300
E-4.5					
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$1,815	\$1,500	\$2,000	\$2,000
E-5.2	Office equipment, rent & repair		\$200	\$1,000	\$1,000
E-5.3	Education		\$198	\$1,000	\$1,000
E-5.4	Registrations	\$340		\$500	\$500
E-5.5	Other (Specify)				
E-5.6	<u>Utilities</u>	\$4,399	\$5,000	\$4,500	\$4,500
E-5.7	<u>Postage</u>	\$164	\$125	\$250	\$250
E-5.8					
E-6	TOTAL ADMINISTRATION	\$62,456	\$65,155	\$63,750	\$63,750

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OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$60,383	\$76,350	\$76,750	\$76,750
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		\$2,578	\$2,500	\$3,000	\$3,000
E-9.2	Horticulture Supplies		\$5,307	\$8,000	\$3,000	\$3,000
E-9.3	Plot Excavation		\$1,100	\$2,400	\$6,000	\$6,000
E-9.4	Water / Irrigation		\$7,070	\$8,500	\$12,000	\$12,000
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	_____					
E-10.2	_____					
E-10.3	_____					
E-10.4	_____					
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	_____					
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	Infrastructure Repair		\$6,047	\$16,000	\$12,000	\$12,000
E-12.2	Tools / Hardware		\$131	\$175	\$2,000	\$2,000
E-12.3	Equipment Rental				\$1,000	\$1,000
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$82,616	\$113,925	\$115,750	\$115,750

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INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability					
E-14.2	Buildings and vehicles		\$2,160	\$2,025	\$4,000	\$4,000
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>D&O Treasurers Bond</u>		\$100	\$1,367	\$2,000	\$2,000
E-14.6	_____					
E-14.7	_____					
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$8,714	\$10,151	\$10,700	\$10,700
E-15.2	Workers Compensation		\$3,421	\$4,871	\$4,500	\$4,500
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$7,467	\$10,900	\$12,000	\$12,000
E-15.5	Health Insurance		\$42,841	\$36,000	\$45,000	\$45,000
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9	_____					
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$64,703	\$65,314	\$78,200	\$78,200

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 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

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Glenrock Cemetery District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$334,422	\$247,840	\$120,000	\$120,000
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)	\$90,000	\$90,000	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$424,422	\$337,840	\$120,000	\$120,000
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$90,000	\$90,000	\$0	\$0
C-2.3	Total Deductions (a+b)	\$90,000	\$90,000	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available	\$334,422	\$247,840	\$120,000	\$120,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$50,000	\$50,000		
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$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	SUB-TOTAL	\$50,000	\$50,000	\$0	\$0
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	\$50,000	\$50,000	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4	Beginning Balance in Reserve Account (end of previous year)				
C-4.1	Beginning Balance in Reserve Account (end of previous year)				
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	\$0	\$0	\$0	\$0
C-4.6	"Other Reserves"				
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	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5	Beginning Balance in Reserve Account (end of previous year)	\$40,000	\$40,000		
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$40,000	\$40,000		
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	\$40,000	\$40,000	\$0	\$0
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	\$40,000	\$40,000	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0