



FY 7/1/17-6/30/18

Proposed Budget

| Eden Farson Cemetery District | |
|-------------------------------|----------------------------------|
| Budget Hearing Information | |
| PO Box 202 | Location: Cemetery Building |
| Farson, WY 82932 | Date: 7/19/2017 |
| 307-350-4962 | Time: 7:00 PM |
| Sweetwater County | Budget Prepared by: Gail Johnson |

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

Eden Farson Cemetery District continues to be financially responsible. We have adopted a reserve policy.

5-B RESERVE DESCRIPTION

Monies not necessary for immediate use may be kept in investment account in accordance with State of Wyoming Statutory requirements.

| Names of Board Members | Date of End of Term |
|------------------------|---------------------|
| Mickie Mitchelson | |
| Laura Sloan | |
| JoAnn Zakotnik | |
| Branda Otsuka | |
| Mark McCracken | |
| Nancy Webster | |
| | |
| | |
| | |
| | |

Does the district have regular office hours exceeding 20 hours per week? No

3900 US Hwy 191 N
Farson, WY 82932
307-350-4962

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-10-1? Yes

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

How and where are the notices of meeting posted for the public?
Rocket Miner Newspaper

Where are the public meetings held?
Eden Valley Community Center and Eden Farson Cemetery District

PROPOSED BUDGET SUMMARY

| OVERVIEW | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|----------|--|---------------------|------------------------|-----------------------|---------------------|
| S-1 | Total Budgeted Expenditures | \$61,219 | \$60,852 | \$126,150 | |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | |
| S-3 | Total Change to Restricted Funds | \$0 | \$10,000 | \$0 | |
| S-4 | Total General Fund and Forecasted Revenues Available | \$163,896 | \$92,090 | \$126,150 | |
| S-5 | Amount requested from County Commissioners | \$76,076 | \$48,660 | \$76,602 | |
| S-6 | Additional Funding Needed : | | | \$0 | |

| REVENUE SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|-----------------|--|---------------------|------------------------|-----------------------|---------------------|
| S-7 | Operating Revenues | \$300 | \$400 | \$400 | |
| S-8 | Tax levy (From the County Treasurer) | \$76,076 | \$48,660 | \$75,602 | |
| S-9 | Government Support | \$0 | \$0 | \$0 | |
| S-10 | Grants | \$0 | \$0 | \$0 | |
| S-11 | Other County Support (Not from Co. Treas.) | \$0 | \$0 | \$0 | |
| S-12 | Miscellaneous | \$530 | \$30 | \$0 | |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | |
| S-14 | Total Revenue | \$78,906 | \$49,090 | \$76,002 | |

Eden Farson Gametery District

| EXPENDITURE SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|---------------------|---------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-15 | Capital Outlay | \$2,052 | \$840 | \$35,000 | |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | |
| S-17 | Administration | \$33,276 | \$32,444 | \$47,650 | |
| S-18 | Operations | \$22,050 | \$23,319 | \$37,300 | |
| S-19 | Indirect Costs | \$3,841 | \$4,249 | \$8,000 | |
| S-20 | Total Expenditures | \$61,219 | \$60,852 | \$126,150 | |

| DEBT SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|--------------|------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | |

| CASH AND INVESTMENTS | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|---------------------------------|---------------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-22 | TOTAL GENERAL FUNDS | \$86,890 | \$33,000 | \$50,140 | |
| Summary of Reserve Funds | | | | | |
| S-23 | Beginning Balance in Reserve Accounts | | | | |
| S-24 | a. Depreciation Reserve | \$0 | \$0 | \$0 | |
| S-25 | b. Other Reserve | \$0 | \$0 | \$0 | |
| S-26 | c. Emergency Reserve (Cash) | \$10,000 | \$10,000 | \$20,000 | |
| | Total Reserves (a+b+c) | \$10,000 | \$10,000 | \$20,000 | |
| 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 | \$10,000 | \$0 | |
| | Total to be added (a+b+c) | \$0 | \$10,000 | \$0 | |
| S-31 | Subtotal | \$10,000 | \$20,000 | \$20,000 | |
| S-32 | Less Total to be spent | \$0 | \$0 | \$0 | |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$10,000 | \$20,000 | \$20,000 | |

End of Summary

Budget Officer / District Official (if not same as "Submitted by") _____ Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 202
Farson, WY 82632

PREPARED BY: Gall Johnson

DISTRICT PHONE: 307-350-4962

Proposed Budget

Eden Ferson Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

PROPERTY TAXES AND ASSESSMENTS

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| R-1 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$76,076 | \$48,660 | \$75,802 | |
| R-1.2 | Other County Support | | | | |

FORECASTED REVENUE

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending 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) | | | | |
| R-2.6 | Total Government Support | | | | |
| R-3 | Operating Revenues | | | | |
| R-3.1 | Customer Charges | \$300 | \$400 | \$400 | |
| R-3.2 | Sales of Goods or Services | | | | |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$300 | \$400 | \$400 | |
| 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 | | | | |
| R-5 | Miscellaneous Revenue | | | | |
| R-5.1 | Interest | \$30 | \$30 | | |
| R-5.2 | Other: Specify <u>Donations</u> | \$500 | | | |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$530 | \$30 | \$30 | |
| R-5.5 | Total Forecasted Revenue | \$830 | \$430 | \$430 | |
| 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) | | | | |

Proposed Budget

Eden Farson Cemetery District
 NAME OF DISTRICT/BOARD

FYE 8/30/2018

CAPITAL OUTLAY BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending 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 | Equipment | \$2,052 | | \$25,000 | |
| E-1.6 | Landscaping/Fence/Wate | | \$840 | \$10,000 | |
| E-1.7 | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$2,052 | \$840 | \$35,000 | |

ADMINISTRATION BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--------------------------------------|---------------------|------------------------|-----------------------|---------------------|
| E-2 | Personnel Services | | | | |
| E-2.1 | Administrator | \$6,000 | \$6,500 | \$6,000 | |
| E-2.2 | Secretary | | | | |
| E-2.3 | Clerical | | | | |
| E-2.4 | Other (Specify) | | | | |
| E-2.5 | Bonds | \$200 | | \$200 | |
| E-2.6 | | | | | |
| E-2.7 | | | | | |
| E-3 | Board Expenses | | | | |
| E-3.1 | Travel | | | | |
| E-3.2 | Mileage | \$58 | | \$100 | |
| E-3.3 | Other (Specify) | | | | |
| E-3.4 | Advertisement | \$160 | \$136 | \$200 | |
| E-3.5 | Public Relations | \$692 | \$215 | \$700 | |
| E-3.6 | | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | | | \$1,000 | |
| E-4.2 | Accounting/Auditing | | \$650 | \$3,000 | |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | Rent | \$25,000 | \$25,000 | \$35,000 | |
| E-4.5 | | | | | |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | \$686 | \$454 | \$700 | |
| E-5.2 | Office equipment, rent & repair | | | \$300 | |
| E-5.3 | Education | | | | |
| E-5.4 | Registrations | | | | |
| E-5.5 | Other (Specify) | | | | |
| E-5.6 | Telephone | \$402 | \$358 | \$400 | |
| E-5.7 | Postage/Box Rent/Misc | \$78 | \$131 | \$250 | |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | \$32,716 | \$32,149 | \$77,950 | |

Proposed Budget

Eden Farson Cemetery District

FYE 6/30/2018

| OPERATIONS BUDGET | | | | | |
|-------------------|--|---------------------|------------------------|-----------------------|---------------------|
| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
| E-7 | Personnel Services | | | | |
| E-7.1 | Wages--Operations | \$14,400 | \$13,200 | \$15,900 | |
| E-7.2 | Service Contracts | | | \$2,500 | |
| E-7.3 | Other (Specify) | | | | |
| E-7.4 | Grave Open/Close | \$300 | \$450 | \$400 | |
| E-7.5 | | | | | |
| E-7.6 | | | | | |
| E-8 | Travel | | | | |
| E-8.1 | Mileage | \$512 | \$288 | \$1,000 | |
| E-8.2 | Other (Specify) | | | | |
| E-8.3 | | | | | |
| E-8.4 | | | | | |
| E-8.5 | | | | | |
| E-9 | Operating supplies (List) | | | | |
| E-9.1 | | | | | |
| E-9.2 | | | | | |
| E-9.3 | | | | | |
| E-9.4 | | | | | |
| E-9.5 | | | | | |
| E-10 | Program Services (List) | | | | |
| E-10.1 | Repairs | \$1,669 | \$2,196 | \$4,500 | |
| E-10.2 | Gas & Oil | \$591 | \$438 | \$1,500 | |
| E-10.3 | Lawn Care | \$820 | \$3,136 | \$5,000 | |
| E-10.4 | | | | | |
| E-10.5 | | | | | |
| E-11 | Contractual Arrangements (List) | | | | |
| E-11.1 | Equipment Rental | \$120 | \$325 | \$1,000 | |
| E-11.2 | | | | | |
| E-11.3 | | | | | |
| E-11.4 | | | | | |
| E-11.5 | | | | | |
| E-12 | Other operations (Specify) | | | | |
| E-12.1 | Propane | \$772 | \$1,144 | \$2,500 | |
| E-12.2 | Electricity | \$3,086 | \$2,142 | \$3,000 | |
| E-12.3 | | | | | |
| E-12.4 | | | | | |
| E-12.5 | | | | | |
| E-13 | TOTAL OPERATIONS | | | | |

Proposed Budget

Eden Farson Cemetery District

FYE 6/30/2018

| INDIRECT COSTS BUDGET | | | | | |
|-----------------------|--------------------------------|---------------------|------------------------|-----------------------|---------------------|
| | | | | | |
| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
| E-14 | Insurance | | | | |
| E-14.1 | Liability | \$220 | \$220 | \$250 | |
| E-14.2 | Buildings and vehicles | \$186 | \$185 | \$200 | |
| E-14.3 | Equipment | \$536 | \$543 | \$560 | |
| 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 | \$1,308 | \$1,234 | \$2,800 | |
| E-15.2 | Workers Compensation | \$529 | \$515 | \$1,000 | |
| E-15.3 | Unemployment Taxes | \$57 | \$63 | \$500 | |
| E-15.4 | Retirement | | | | |
| E-15.5 | Health Insurance | | | | |
| E-15.6 | Other (Specify) | | | | |
| E-15.7 | Bonus | \$700 | \$1,200 | | |
| E-16.8 | Medicare | \$306 | \$289 | \$700 | |
| E-15.9 | | | | | |
| E-16 | Depreciation Expenses | | | | |
| E-17 | TOTAL INDIRECT COSTS | | | | |

| DEBT SERVICE BUDGET | | | | | |
|---------------------|---------------------------|---------------------|------------------------|-----------------------|---------------------|
| | | | | | |
| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
| D-1 | Debt Service | | | | |
| D-1.1 | Principal | | | | |
| D-1.2 | Interest | | | | |
| D-1.3 | Fees | | | | |
| D-2 | TOTAL DEBT SERVICE | | | | |

Proposed Budget

Eden Farson Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

GENERAL FUNDS

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|---|---------------------|------------------------|-----------------------|---------------------|
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$76,990 | \$33,000 | \$50,148 | |
| C-1.2 | Savings and Investments Account Balance | | | | |
| C-1.3 | General Fund CD Balance | \$10,000 | | | |
| C-1.4 | All Other Funds | | | | |
| C-1.5 | Reserves (From Below) | | | | |
| C-1.6 | Total Estimated Cash and Investments on Hand | | | | |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | \$5,000 | | |
| C-2.2 | b. Reserves | | | | |
| C-2.3 | Total Deductions (a+b) | | | | |
| C-2.4 | Estimated Non-Restricted Funds Available | | | | |

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| C-3 | Beginning Balance in Reserva Account (end of previous year) | | | | |
| C-3.1 | Date of Reserve Approval in Minutes: | | | | |
| C-3.2 | Amount to be added to the reserve | | | | |
| C-3.3 | Date of Reserve Approval In Minutes: | | | | |
| C-3.4 | SUB-TOTAL | | | | |
| C-3.5 | Identify the amount to be spent from "Reserva for Capital Outlay" | | | | |
| C-3.6 | a. _____ | | | | |
| C-3.7 | b. _____ | | | | |
| C-3.8 | c. _____ | | | | |
| C-3.9 | Date of Reserve Approval In Minutes: | | | | |
| C-3.10 | TOTAL CAPITAL OUTLAY (a+b+c) | | | | |
| C-3.11 | Balance to be retained in Depreciation Reserve Account | | | | |

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| C-4 | Beginning Balance in Reserve Account (end of previous year) | | | | |
| C-4.1 | Date of Reserve Approval in Minutes: | | | | |
| C-4.2 | Amount to be added to the reserve | | | | |
| C-4.3 | Date of Reserve Approval In Minutes: | | | | |
| C-4.4 | SUB-TOTAL | | | | |
| C-4.5 | Identify the amount and project to be spent from "Other" | | | | |
| C-4.6 | a. _____ | | | | |
| C-4.7 | b. _____ | | | | |
| C-4.8 | c. _____ | | | | |
| C-4.9 | Date of Reserve Approval In Minutes: | | | | |
| C-4.10 | TOTAL OTHER RESERVE OUTLAY (a+b+c) | | | | |
| C-4.11 | Balance to be retained in Other Reserve Account | | | | |

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Pending Approval |
|------------|--|---------------------|------------------------|-----------------------|---------------------|
| C-5 | Beginning Balance in Reserve Account (end of previous year) | \$10,000 | \$10,000 | | |
| C-5.1 | Date of Reserve Approval in Minutes: | | | | |
| C-5.2 | Amount to be added to the reserve | | \$10,000 | | |
| C-5.3 | Date of Reserve Approval In Minutes: | | | | |
| C-5.4 | SUB-TOTAL | \$10,000 | \$10,000 | | |
| C-5.5 | Amount to be spent from Emergency Reserve (Cash) | | | | |
| C-5.6 | Date of Reserve Approval in Minutes: | | | | |
| C-5.7 | Balance to be retained in Assigned Fund Balance | | | | |
| C-5.8 | TOTAL TO BE SPENT | | | | |