FY 7/1/16-6/30/17

Proposed Budget

EDEN FARSON CEMETERY DISTRICT

		Budget Hearing Information
PO BOX 202	**Location:**	EDEN VALLEY CEMETERY BUILDING
FARSON, WY 82932	**Date:**	7/19/2016
(307) 350-4962	**Time:**	7:00 PM
SWEETWATER	**Budget Prepared by:**	GAIL JOHNSON

S-1 **BUDGET MESSAGE** W.S. 16-4-104(d)

The Eden Farson Cemetery submits this budget believing it is fiscally responsible and necessary to provide services the community needs and expects.

PROPOSED BUDGET SUMMARY

	OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1	**Total Budgeted Expenditures**	$65,437	$55,078	$126,050	
S-2	**Total Principal to Pay on Debt**	$0	$0	$0	
S-3	**Total to be added to Restricted Funds**	$0	$0	$10,000	
S-4	**Total General Fund and Forecasted Revenues**	$148,031	$167,729	$136,050	
S-5	***Amount requested from County Commissioners***	$75,347	$74,676	$43,437	
S-6	**Additional Funding Needed :**			**$0**	

	REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7	**Operating Revenues**	$900	$300	$400	
S-8	**Tax levy (From the County Treasurer)**	$75,347	$74,676	$43,437	
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**	$230	$540	$0	
S-13	**Other Forecasted Revenue**	$0	$0	$0	
S-14	**Total Revenue**	$76,477	$75,516	$43,837	

FY 7/1/16-6/30/17 EDEN FARSON CEMETERY DISTRICT

	EXPENDITURE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	**Capital Outlay**	$0	$2,052	$35,000	$35,000
S-16	**Interest and Fees On Debt**	$0	$0	$0	$0
S-17	**Administration**	$33,289	$31,857	$47,750	$47,750
S-18	**Operations**	$28,521	$17,587	$37,300	$37,300
S-19	**Indirect Costs**	$3,627	$3,582	$6,000	$6,000
S-20	**Total Expenditures**	$65,437	$55,078	$126,050	$126,050

	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**	$71,554	$92,213	$92,213	$92,213
	Summary of Reserve Funds				
S-23	**Beginning Balance in Reserve Accounts**				
S-24	a. Depreciation Reserve	$0	$0	$0	$0
S-25	b. Other Reserve	$0	$0	$0	$0
S-26	c. Emergency Reserve (Cash)	$10,000	$10,000	$10,000	$10,000
	Total Reserves (a+b+c)	$10,000	$10,000	$10,000	$10,000
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	$10,000	$10,000
	Total to be added (a+b+c)	$0	$0	$10,000	$10,000
S-31	**Subtotal**	$10,000	$10,000	$20,000	$20,000
S-32	**Less Total to be spent**	$0	$0	$0	$0
S-33	**TOTAL RESERVES AT END OF FISCAL YEAR**	$10,000	$10,000	$20,000	$20,000

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: PO BOX 202
FARSON, WY 82932

PREPARED BY: GAIL JOHNSON

DISTRICT PHONE: 3073504962

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

EDEN FARSON CEMETERY DISTRICT
NAME OF DISTRICT/BOARD

FYE 6/30/2017

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)**	$75,347	$74,676	$43,437	
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)					
R-2.3	City (or Town) Aid					
R-2.4	Other (Specify)					
R-2.5	**Total Government Support**		$0	$0	$0	
R-3	**Operating Revenues**					
R-3.1	Customer Charges		$900	$300	$400	
R-3.2	Sales of Goods or Services					
R-3.3	Other Assessments					
R-3.4	**Total Operating Revenues**		$900	$300	$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**		$0	$0	$0	
R-5	**Miscellaneous Revenue**					
R-5.1	Interest		$30	$40		
R-5.2	Other: Specify	Donations	$200	$500		
R-5.3	Other: Additional					
R-5.4	**Total Miscellaneous**		$230	$540	$0	
R-5.5	**Total Forecasted Revenue**		$1,130	$840	$400	

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	

Proposed Budget

EDEN FARSON CEMETERY DISTRICT

NAME OF DISTRICT/BOARD

FYE 6/30/2017

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				
E-1.4		Other (Specify)				
E-1.5		Equipment		$2,052	$25,000	
E-1.6		Landscaping/Fence/Wate			$10,000	
E-1.7						
E-1.8	**TOTAL CAPITAL OUTLAY**		$0	$2,052	$35,000	

ADMINISTRATION BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	**Personnel Services**					
E-2.1		Administrator	$5,940	$5,000	$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	$111	$58	$100	
E-3.2		Mileage				
E-3.3		Other (Specify)				
E-3.4		Advertisement	$155	$71	$100	
E-3.5		Public Relations	$668	$625	$700	
E-3.6						
E-4	**Contractual Services**					
E-4.1		Legal			$1,000	
E-4.2		Accounting/Auditing	$100		$3,000	
E-4.3		Other (Specify)				
E-4.4		Rent	$25,200	$25,000	$35,000	
E-4.5						
E-4.6						
E-5	**Other Administrative Expenses**					
E-5.1		Office Supplies	$464	$686	$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	$339	$400	
E-5.7		Postage/Box Rent/Misc	$49	$78	$250	
E-5.8						
E-6	**TOTAL ADMINISTRATION**		$33,289	$31,857	$47,750	

Proposed Budget

EDEN FARSON CEMETERY DISTRICT

FYE 6/30/2017

OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	**Personnel Services**					
E-7.1		Wages--Operations	$14,400	$12,000	$15,900	
E-7.2		Service Contracts			$2,500	
E-7.3		Other (Specify)				
E-7.4		Grave Open/Close	$450	$300	$400	
E-7.5						
E-7.6						
E-8	**Travel**					
E-8.1		Mileage	$445	$397	$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	$2,292	$936	$4,500	
E-10.2		Gas & Oil	$1,362	$434	$1,500	
E-10.3		Lawn Care	$4,782		$5,000	
E-10.4						
E-10.5						
E-11	**Contractual Arrangements (List)**					
E-11.1		Equipment Rental	$905	$120	$1,000	
E-11.2						
E-11.3						
E-11.4						
E-11.5						
E-12	**Other operations (Specify)**					
E-12.1		Propane	$1,778	$679	$2,500	
E-12.2		Electricity	$2,107	$2,721	$3,000	
E-12.3						
E-12.4						
E-12.5						
E-13	**TOTAL OPERATIONS**		$28,521	$17,587	$37,300	

Proposed Budget

EDEN FARSON CEMETERY DISTRICT

FYE 6/30/2017

INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	**Insurance**					
E-14.1		Liability	$220	$220	$250	
E-14.2		Buildings and vehicles	$185	$185	$200	
E-14.3		Equipment	$529	$536	$550	
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	$1,292	$1,098	$2,800	
E-15.2		Workers Compensation	$511	$529	$1,000	
E-15.3		Unemployment Taxes	$88	$57	$500	
E-15.4		Retirement				
E-15.5		Health Insurance				
E-15.6		Other (Specify)				
E-15.7		Bonus	$500	$700		
E-15.8		Medicare	$302	$257	$700	
E-15.9						
E-16	**Depreciation Expenses**					
E-17	**TOTAL INDIRECT COSTS**		$3,627	$3,582	$6,000	

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	

Proposed Budget

EDEN FARSON 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 End of Fiscal Year**				
C-1.1	General Fund Checking Account Balance	$61,554	$82,213	$82,213	
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance	$10,000	$10,000	$10,000	
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	$10,000	$10,000	$20,000	
C-1.6	**Total Estimated Cash and Investments on Hand**	$81,554	$102,213	$112,213	
C-2	**General Fund Reductions:**				
C-2.1	a. Unpaid bills at FYE		$16,000		
C-2.2	b. Reserves	$10,000	$10,000	$20,000	
C-2.3	**Total Deductions (a+b)**	$10,000	$26,000	$20,000	
C-2.4	**Estimated Non-Restricted Funds Available**	$71,554	$76,213	$92,213	

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

C-3		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3.1	Beginning Balance in Reserve Account (**end of previous year**)				
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	
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	*Date of Reserve Approval in Minutes:*				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	$0	$0	$0	
C-3.12	Account (Line 3 - Line 5)	$0	$0	$0	

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

C-4		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)				
C-4.2	*Date of Reserve Approval in Minutes:*				
C-4.3	Amount to be added to the reserve				
C-4.4	*Date of Reserve Approval in Minutes:*				
C-4.5	SUB-TOTAL	$0	$0	$0	
C-4.6	"Other Reserves"				
C-4.7	a.				
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)	$0	$0	$0	
C-4.12	9 - Line 11)	$0	$0	$0	

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

C-5		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5.1	Beginning Balance in Reserve Account (end of previous year)	$10,000	$10,000	$10,000	
C-5.2	*Date of Reserve Approval in Minutes:*				
C-5.3	Amount to be added to the reserve			$10,000	
C-5.4	*Date of Reserve Approval in Minutes:* *5/17/2016*				
C-5.5	SUB-TOTAL	$10,000	$10,000	$20,000	
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	*Date of Reserve Approval in Minutes:*				
C-5.8	Balance to be retained in Assigned Fund Balance	$10,000	$10,000	$20,000	
C-5.9	TOTAL TO BE SPENT	$0	$0	$0	