

# Proposed Budget

HOT SPRINGS COUNTY CEMETERY DISTRICT	
Budget Hearing Information	
1333 Canyon Hills Road, P.O. Box 568	Location: 1333 Canyon Hills Road
Thermopolis, WY 82443	Date:
307 864-2463	Time:
Hot Springs County	Budget Prepared by: Esther Gandy

S-A **BUDGET MESSAGE** WS 18-4-104(d)

The goal is to open new section on Monument Hill due to running out of space. This will include dirt work and removing shell rock.

The Hot Springs County Cemetery District takes great pride in maintaining the beautiful grounds and having healthy grass at Riverside and Monument Hill Cemetery's. We are trimming trees and taking out the trees that have died with plans to replace those trees.

S-B **RESERVE DESCRIPTION**

The money in reserve is held to make any repairs or correct damage in the event the water tank is damaged or either of the water lines that run under US Hwy 20 are damaged.

S-C

Names of Board Members	Date of End of Term
Mary Jane Starnes	12/31/18
John Huckman	12/31/18
Basil Sorensen	12/31/18
Rose Watkins	12/31/20
Cindy DeVries	12/31/20
Jeannie Love	12/31/20

Does the district have regular office hours exceeding 20 hours per week?  Yes

If Yes, enter

Address of office: 1333 Canyon Hills Road

City, State, Zip: Thermopolis, WY 82443

Phone Number: 307 864-2463

Hours Open: 7:30 a.m. - 5:00 p.m. M-F 45 minute lunch break at noon

Where are the minutes of your board meeting available for public review?  
 At Cemetery District Office - 1333 Canyon Hills Road, Thermopolis, WY 82443

How and where are the notices of meeting posted for the public?  
 Local Paper every month

Where are the public meetings held?  
 Hot Springs County District Office - 1333 Canyon Hills Road, Thermopolis, WY 82443



# PROPOSED BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$1,364,021	\$245,517	\$496,680	
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	
S-3	Total Change to Restricted Funds	-\$145,701	\$100,613	\$0	
S-4	Total General Fund and Forecasted Revenues Available	\$403,379	\$610,027	\$265,296	
S-5	Amount requested from County Commissioners	\$312,000	\$242,408	\$0	
S-6	Additional Funding Needed :			\$231,384	

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-7	Operating Revenues	\$10,325	\$10,193	\$9,000	
S-8	Tax levy (From the County Treasurer)	\$312,000	\$242,408	\$0	
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	\$350	\$517	\$0	
S-13	Other Forecasted Revenue	\$48,984	\$0	\$0	
S-14	Total Revenue	\$371,659	\$253,118	\$9,000	

HOT SPRINGS COUNTY CEMETERY DISTRICT  
FY 7/1/17-6/30/18.

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-15	Capital Outlay	\$1,061,747	\$0	\$150,000	
S-16	Interest and Fees On Debt	\$0	\$0	\$0	
S-17	Administration	\$190,433	\$129,900	\$187,380	
S-18	Operations	\$67,068	\$71,346	\$111,300	
S-19	Indirect Costs	\$44,773	\$44,271	\$48,000	
S-20	Total Expenditures	\$1,364,021	\$245,517	\$496,680	

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	\$31,720	\$356,909	\$256,296	

Summary of Reserve Funds		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-23	Beginning Balance in Reserve Accounts	\$0	\$0	\$0	
S-24	a. Depreciation Reserve	\$0	\$0	\$0	
S-25	b. Other Reserve	\$397,537	\$251,836	\$352,449	
S-26	c. Emergency Reserve (Cash)	\$397,537	\$251,836	\$352,449	
	<b>Total Reserves (a+b+c)</b>	\$397,537	\$251,836	\$352,449	
S-27	Amount to be added	\$0	\$0	\$0	
S-28	a. Depreciation Reserve	\$550,000	\$0	\$0	
S-29	b. Other Reserve	\$0	\$100,613	\$0	
S-30	c. Emergency Reserve (Cash)	\$550,000	\$100,613	\$0	
	<b>Total to be added (a+b+c)</b>	\$550,000	\$100,613	\$0	
S-31	Subtotal	\$947,537	\$352,449	\$352,449	
S-32	Less Total to be spent	\$695,701	\$0	\$0	
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$251,836	\$352,449	\$352,449	

End of Summary

HOT SPRINGS COUNTY CEMETERY DISTRICT  
Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District \_\_\_\_\_



DISTRICT ADDRESS: 1333 Canyon Hills Road, P.O. Box 56  
Thermopolis, WY 82443

PREPARED BY: Esther Gandy

DISTRICT PHONE: 307 864-2463

# Proposed Budget

HOT SPRINGS COUNTY CEMETERY DISTRICT  
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

## CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
<b>E-1 Capital Outlay</b>					
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>grd radar/f. pole jd mover</u>	\$14,921	\$0		
E-1.6	<u>lowering device/clamp/ro</u>	\$527,793	\$0	\$150,000	
E-1.7	see additional details	\$519,033			
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$1,061,747</b>	<b>\$0</b>	<b>\$150,000</b>	

## ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
<b>E-2 Personnel Services</b>					
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	<u>Total Payroll</u>	\$118,760	\$121,016	\$170,000	
E-2.6					
E-2.7					
<b>E-3 Board Expenses</b>					
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
<b>E-4 Contractual Services</b>					
E-4.1	Legal			\$5,000	
E-4.2	Accounting/Auditing	\$1,570	\$4,500	\$5,000	
E-4.3	Other (Specify)				
E-4.4	<u>Engineering/Survey</u>	\$68,098	\$893	\$5,000	
E-4.5	<u>Advertising</u>	\$350	\$531	\$800	
E-4.6					
<b>E-5 Other Administrative Expenses</b>					
E-5.1	Office Supplies	\$1,500	\$591	\$1,200	
E-5.2	Office equipment, rent & repair	\$90	\$0	\$300	
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Computers</u>		\$2,304		
E-5.7	<u>Periodicals</u>	\$65	\$65	\$80	
E-5.8					
E-6	<b>TOTAL ADMINISTRATION</b>	<b>\$190,433</b>	<b>\$129,900</b>	<b>\$187,380</b>	

# Proposed Budget

HOT SPRINGS COUNTY CEMETERY DISTRICT

FYE 6/30/2018

## OPERATIONS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations					
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
<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	Lights, Gas, Water		\$42,372	\$49,767	\$65,000	
E-9.2	Postage, Frt, Phone		\$2,672	\$2,603	\$2,700	
E-9.3	Fuel, Veh. Pts & Tools		\$6,194	\$7,927	\$13,000	
E-9.4	Waterfine, Repl. Sprinkler		\$2,376	\$0	\$6,000	
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	Maint. Contract		\$240	\$240	\$400	
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	Gen. Repairs		\$4,964	\$1,748	\$7,000	
E-12.2	Compress. Rental		\$1,160	\$1,000	\$1,200	
E-12.3	Landscaping		\$7,090	\$7,181	\$15,000	
E-12.4	Space Buy Back			\$880	\$1,000	
E-12.5	_____					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		<b>\$67,068</b>	<b>\$71,346</b>	<b>\$111,300</b>	

# Proposed Budget

HOT SPRINGS COUNTY CEMETERY DISTRICT

FYE 6/30/2018

## INDIRECT COSTS BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
<b>E-14</b>	<b>Insurance</b>				
E-14.1	Liability				
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	All Insurance	\$8,420	\$8,839	\$9,500	
E-14.6	Surety Bond	\$100	\$200	\$200	
E-14.7					
<b>E-15</b>	<b>Indirect payroll costs:</b>				
E-15.1	FICA (Social Security) taxes	\$9,085	\$8,609	\$9,000	
E-15.2	Workers Compensation	\$2,925	\$2,655	\$3,000	
E-15.3	Unemployment Taxes	\$204	\$205	\$700	
E-15.4	Retirement	\$9,065	\$9,000	\$10,000	
E-15.5	Health Insurance	\$9,859	\$9,163	\$10,000	
E-15.6	Other (Specify)	\$0			
E-15.7	Audit/Drug Testing	\$4,875	\$5,600	\$5,600	
E-15.8	Maint. Contracts	\$240			
E-15.9					
<b>E-16</b>	<b>Depreciation Expenses</b>				
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>	<b>\$44,773</b>	<b>\$44,271</b>	<b>\$48,000</b>	

## DEBT SERVICE BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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>	

# Proposed Budget

HOT SPRINGS COUNTY CEMETERY DISTRICT

FYE 6/30/2018

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-1	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$31,720	\$256,125	\$256,125	
C-1.2	Savings and Investments Account Balance	\$0	\$100,784	\$171	
C-1.3	General Fund CD Balance	\$0	\$0		
C-1.4	All Other Funds	\$0	\$0		
C-1.5	Reserves (From Below)	\$251,836	\$352,449	\$352,449	
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$283,556</b>	<b>\$709,358</b>	<b>\$608,745</b>	
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE	\$75,000	\$62,000		
C-2.2	b. Reserves	\$251,836	\$352,449	\$352,449	
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$326,836</b>	<b>\$414,449</b>	<b>\$352,449</b>	
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>-\$43,280</b>	<b>\$294,909</b>	<b>\$256,296</b>	

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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		\$0		
C-3.4	Date of Reserve Approval in Minutes:				
C-3.5	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	Date of Reserve Approval in Minutes:				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	

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

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve	\$550,000			
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	<b>SUB-TOTAL</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	
C-4.6	Identify the amount and project to be spent from "Other"				
C-4.7	a. _____	\$550,000			
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes:				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	

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

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$397,537	\$251,836	\$352,449	
C-5.2	Date of Reserve Approval in Minutes:				
C-5.3	Amount to be added to the reserve		\$100,613		
C-5.4	Date of Reserve Approval in Minutes:				
C-5.5	<b>SUB-TOTAL</b>	<b>\$397,537</b>	<b>\$352,449</b>	<b>\$352,449</b>	
C-5.6	Amount to be spent from Emergency Reserve (Cash)	\$145,701			
C-5.7	Date of Reserve Approval in Minutes:				
C-5.8	Balance to be retained in Assigned Fund Balance	\$251,836	\$352,449	\$352,449	
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$695,701</b>	<b>\$0</b>	<b>\$0</b>	

# Proposed Budget

HOT SPRINGS COUNTY 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	<b>Property Taxes and Assessments Received</b>				
R-1.1	<b>Tax Levy (From the County Treasurer)</b>	\$312,000	\$242,408		
R-1.2	Other County Support				

FORECASTED REVENUE					
		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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	
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$6,225	\$6,050	\$6,000	
R-3.2	Sales of Goods or Services	\$4,100	\$3,570	\$3,000	
R-3.3	Other Assessments		\$573		
R-3.4	<b>Total Operating Revenues</b>	\$10,325	\$10,193	\$9,000	
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	
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$350	\$517		
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$350	\$517	\$0	
R-5.5	<b>Total Forecasted Revenue</b>	\$10,675	\$10,710	\$9,000	
R-6	<b>Other Forecasted Revenue</b>				
R-6.1	a. Other past due-as estimated by Co. Treas.	\$48,984			
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	Delinquent Taxes			\$0	
R-6.4	_____				
R-6.5	_____				
R-6.6	<b>Total Other Forecasted Revenue (a+b)</b>	\$48,984	\$0	\$0	

