

Final Budget

Byron Cemetery District	
Budget Hearing Information	
10 North Cloud Peak St/PO Box 212	Location: Byron District Office
Byron, WY 82412	Date: 7/19/2016
307-548-2710	Time: 7:00 PM
Big Horn	Budget Prepared by: Scott Abraham

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>The Byron Cemetery District is currently working on upgrading the directories at both the Byron Cemetery and the Penrose Memorial Park. This has included installation of new directories and software. The district is currently upgrading the Penrose Memorial Park with repairs to the flag pole area and creation/installation of a new area for the diretory and a memorial area. Penrose has also had some irrigation issues that are being addressed and upgraded. This will continue through the 2016-2017 year.</p>		

FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$48,968	\$207,920	\$304,000	\$304,000
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total to be added to Restricted Funds	\$0	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues	\$678,425	\$604,800	\$304,000	\$304,000
S-5 Amount requested from County Commissioners	\$101,350	\$102,000	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$0	\$0	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$101,350	\$102,000	\$0	\$0
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$0	\$0	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$2,075	\$2,800	\$4,000	\$4,000
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$103,425	\$104,800	\$4,000	\$4,000

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$1,720	\$146,200	\$221,050	\$221,050
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$9,191	\$17,084	\$15,350	\$15,350
S-18	Operations	\$35,796	\$42,375	\$57,000	\$57,000
S-19	Indirect Costs	\$2,261	\$2,261	\$10,600	\$10,600
S-20	Total Expenditures	\$48,968	\$207,920	\$304,000	\$304,000

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

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$575,000	\$500,000	\$300,000	\$300,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$383,886	\$383,886	\$383,886	\$383,886
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$118,500	\$118,500	\$118,500	\$118,500
	Total Reserves (a+b+c)	\$502,386	\$502,386	\$502,386	\$502,386
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	\$502,386	\$502,386	\$502,386	\$502,386
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$502,386	\$502,386	\$502,386	\$502,386

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 10 North Cloud Peak St/PO Box 212
Byron, WY 82412

PREPARED BY: Scott Abraham

DISTRICT PHONE: 307-548-2710

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



Final Budget

Byron Cemetery District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$101,350	\$102,000		
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final 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	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges				
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$0	\$0	\$0	\$0
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	\$2,075	\$2,800	\$4,000	\$4,000
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$2,075	\$2,800	\$4,000	\$4,000
R-5.5	Total Forecasted Revenue	\$2,075	\$2,800	\$4,000	\$4,000
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

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CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles			\$50,000	\$50,000
E-1.3	Office Equipment	\$100	\$900	\$300	\$300
E-1.4	Other (Specify)				
E-1.5	<u>Water Filtration system</u>		\$15,000	\$15,000	\$15,000
E-1.6	<u>Directory (Penrose)</u>		\$20,000	\$15,000	\$15,000
E-1.7	see additional details	\$1,620	\$110,300	\$140,750	\$140,750
E-1.8	TOTAL CAPITAL OUTLAY	\$1,720	\$146,200	\$221,050	\$221,050

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical	\$4,267	\$4,300	\$4,300	\$4,300
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
E-3	Board Expenses				
E-3.1	Travel	\$145	\$150	\$300	\$300
E-3.2	Mileage	\$70	\$75	\$300	\$300
E-3.3	Other (Specify)				
E-3.4	<u>Meeting Compensation</u>	\$1,950	\$2,010	\$3,000	\$3,000
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$1,500	\$1,872	\$2,000	\$2,000
E-4.3	Other (Specify)				
E-4.4	<u>Mapping of Cemeteries</u>		\$7,005	\$1,500	\$1,500
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$180	\$400	\$750	\$750
E-5.2	Office equipment, rent & repair	\$130	\$200	\$700	\$700
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Taxes</u>	\$745	\$745	\$1,500	\$1,500
E-5.7	<u>Budget Advertising</u>	\$104	\$192	\$500	\$500
E-5.8	see additional details	\$100	\$135	\$500	\$500
E-6	TOTAL ADMINISTRATION	\$9,191	\$17,084	\$15,350	\$15,350

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OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$15,840	\$18,000	\$20,000	\$20,000
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			\$100	\$250	\$250
E-8.2	Other (Specify)					
E-8.3	_____					
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Gas & Oil		\$1,200	\$500	\$2,000	\$2,000
E-9.2	Vehicle/Equipment repair:		\$250	\$450	\$3,000	\$3,000
E-9.3	Supplies		\$486	\$325	\$750	\$750
E-9.4	Hose/Waterline repair		\$745	\$4,500	\$5,000	\$5,000
E-9.5	see additional details		\$1,200	\$1,150	\$3,000	\$3,000
E-10	Program Services (List)					
E-10.1	Utilities		\$4,850	\$6,000	\$8,000	\$8,000
E-10.2	General repairs		\$8,300	\$8,250	\$10,000	\$10,000
E-10.3	Telephone		\$1,025	\$1,100	\$1,500	\$1,500
E-10.4	_____					
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	Equipment and hires		\$1,900	\$2,000	\$3,500	\$3,500
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	_____					
E-12.2	_____					
E-12.3	_____					
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$35,796	\$42,375	\$57,000	\$57,000

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INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	Insurance					
E-14.1	Liability		\$200	\$200	\$1,000	\$1,000
E-14.2	Buildings and vehicles		\$1,225	\$1,225	\$4,500	\$4,500
E-14.3	Equipment		\$450	\$450	\$600	\$600
E-14.4	Other (Specify)					
E-14.5	<u>Surety Bonds</u>		\$100	\$100	\$500	\$500
E-14.6	_____					
E-14.7	_____					
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$286	\$286	\$1,500	\$1,500
E-15.2	Workers Compensation				\$1,000	\$1,000
E-15.3	Unemployment Taxes				\$1,500	\$1,500
E-15.4	Retirement					
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9	_____					
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$2,261	\$2,261	\$10,600	\$10,600

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final 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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FYE 6/30/2017

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	Balances at End of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$575,000	\$500,000	\$300,000	\$300,000
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)	\$502,386	\$502,386	\$502,386	\$502,386
C-1.6	Total Estimated Cash and Investments on Hand	\$1,077,386	\$1,002,386	\$802,386	\$802,386
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE		\$52,000		
C-2.2	b. Reserves	\$502,386	\$502,386	\$502,386	\$502,386
C-2.3	Total Deductions (a+b)	\$502,386	\$554,386	\$502,386	\$502,386
C-2.4	Estimated Non-Restricted Funds Available	\$575,000	\$448,000	\$300,000	\$300,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$383,886	\$383,886	\$383,886	\$383,886
C-3.2	<i>Date of Reserve Approval in Minutes:</i> <u>5/20/2000</u>				
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	\$383,886	\$383,886	\$383,886	\$383,886
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	Account (Line 3 - Line 5)	\$383,886	\$383,886	\$383,886	\$383,886

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4	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	9 - Line 11)	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)	\$118,500	\$118,500	\$118,500	\$118,500
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	\$118,500	\$118,500	\$118,500	\$118,500
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	\$118,500	\$118,500	\$118,500	\$118,500
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0