

# Final Budget

Campbell County Cemetery District	
Budget Hearing Information	
804 S. Emerson Ave.	Location: 804 S. Emerson Ave
Gillette, WY 82716	Date: 7/8/2020
307-682-3125	Time: 1:00 p.m.
Campbell County	Budget Prepared by: Darin Edmonds

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

The FY2021 budget for the Campbell County Cemetery District contains the following information. FY2021 contains total funding requirements of \$4,458,400 with total budgeted expenditures of \$2,633,100. The Capital Outlay portion of the budget is \$1,039,000 and reflects some land development costs, a roofing project to our office building, as well as some equipment and vehicle purchases and further Mt. Nebo Cemetery development planning. Funding for reserves is listed at \$1,955,300 and is devoted to various reserves including an emergency fund, future capital construction, water system and beautification reserves. A total of \$1,464,100 is left for true operating costs. Subtracting cash generated and on hand, a levy of \$3,502,965 is required to fund FY2021. Capital expenditures are down this year, and operating expenses are up, mostly due to the fact that the district added an additional full-time staff member. This increased fixed costs such as wages, health insurance, retirement, etc. associated with the addition of the position. This year, the levy should be approximately .86 of a mil based on estimations from County Assessor. The Cemetery District is allowed a 3.0 mil levy. The district takes pride in the fact that it can fund its operations and reserves at a level far less than the maximum levy. This is accomplished through smart and deliberate strategic planning and very focused attention of expenditures and allocation of resources.

**S-B RESERVE DESCRIPTION**

The district continues to fund its various reserves that include an emergency fund, committed reserves for future cemetery development, its water well and distribution system, and a beautification reserve. Interest rates are predictably lower this fiscal year than the previous two years. We continue to fund and manage these reserves based on our written strategic plans and long-term modeling. The district is considering a partnership with an investment advisory firm to help manage the reserve funds.

**S-C**

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Jim Hastings	11/1/22	<input checked="" type="checkbox"/> Yes
Tommie Butler	11/1/20	<p><b>If Yes, enter</b></p> <p>Address of office: 804 S. Emerson Ave</p> <p>City, State, Zip: Gillette, WY 82716</p> <p>Phone Number: 307-682-3125</p> <p>Hours Open: M-F 8:00 a.m to 5:00 p.m.</p>
Erik Bergquist	11/1/22	
Cynthia Johnson	11/1/22	
JD Jones	11/1/20	
Arlene Bryant	11/1/20	

Where are the minutes of your board meeting available for public review?  
 804 S. Emerson Ave. Gillette, WY 82716

How and where are the notices of meeting posted for the public?  
 Newspaper of Record, Website, Main Office

Where are the public meetings held?  
 804 S. Emerson Ave, Gillette, WY 82716

## FINAL BUDGET SUMMARY

OVERVIEW		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$1,690,063	\$2,955,220	\$2,733,100	\$2,733,100
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$1,866,340	\$1,967,580	\$1,725,300	\$1,725,300
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$4,231,873	\$5,299,898	\$4,458,400	\$4,458,400
S-5	<i>Amount requested from County Commissioners</i>	\$3,131,915	\$4,295,000	\$3,682,965	\$3,682,965
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$75,400	\$79,000	\$75,500	\$75,500
S-8	<b>Tax levy (From the County Treasurer)</b>	\$3,131,915	\$4,050,000	\$3,502,965	\$3,502,965
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$245,000	\$180,000	\$180,000
S-12	<b>Miscellaneous</b>	\$701,507	\$602,847	\$295,000	\$295,000
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$3,908,822	\$4,976,847	\$4,053,465	\$4,053,465
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FY 7/1/20-6/30/21

Campbell County Cemetery District

EXPENDITURE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$380,396	\$1,459,000	\$1,039,000	\$1,039,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$273,342	\$338,200	\$360,700	\$360,700
S-18	<b>Operations</b>	\$619,128	\$714,300	\$795,000	\$795,000
S-19	<b>Indirect Costs</b>	\$233,537	\$261,300	\$308,400	\$308,400
S-20R	<b>Expenditures paid by Reserves</b>	\$183,660	\$182,420	\$230,000	\$230,000
S-20	<b>Total Expenditures</b>	\$1,690,063	\$2,955,220	\$2,733,100	\$2,733,100

DEBT SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$323,051	\$323,051	\$404,935	\$404,935

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$21,206,158	\$23,072,498	\$25,040,078	\$25,040,078
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$21,206,158	\$23,072,498	\$25,040,078	\$25,040,078
S-27	<b>Amount to be added</b>				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$2,050,000	\$2,150,000	\$1,955,300	\$1,955,300
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$2,050,000	\$2,150,000	\$1,955,300	\$1,955,300
S-31	<b>Subtotal</b>	\$23,256,158	\$25,222,498	\$26,995,378	\$26,995,378
S-32	<b>Less Total to be spent</b>	\$183,660	\$182,420	\$230,000	\$230,000
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$23,072,498	\$25,040,078	\$26,765,378	\$26,765,378

*End of Summary*

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

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

**DISTRICT ADDRESS:** 804 S. Emerson Ave.  
Gillette, WY 82716

**PREPARED BY:** Darin Edmonds

**DISTRICT PHONE:** 307-682-3125

# Final Budget

Campbell County Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2021 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$3,131,915	\$4,050,000	\$3,502,965	\$3,502,965
R-1.2	Other County Support		\$245,000	\$180,000	\$180,000

## FORECASTED REVENUE

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final 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	\$0
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$18,900	\$19,000	\$17,500	\$17,500
R-3.2	Sales of Goods or Services	\$56,500	\$60,000	\$58,000	\$58,000
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$75,400	\$79,000	\$75,500	\$75,500
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	\$0
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$667,537	\$554,847	\$275,000	\$275,000
R-5.2	Other: Specify <u>Hay, WDOT, conc.bases</u>	\$33,970	\$48,000	\$20,000	\$20,000
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$701,507	\$602,847	\$295,000	\$295,000
R-5.5	<b>Total Forecasted Revenue</b>	\$776,907	\$681,847	\$370,500	\$370,500
R-6	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

Campbell County Cemetery District

FYE 6/30/2021

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property		\$420,000		
E-1.2	Vehicles	\$89,912	\$92,000	\$74,000	\$74,000
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>site development</u>	\$290,484	\$947,000	\$965,000	\$965,000
E-1.6	<u>misc. facilities etc.</u>				
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$380,396</b>	<b>\$1,459,000</b>	<b>\$1,039,000</b>	<b>\$1,039,000</b>

## ADMINISTRATION BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$87,909	\$92,400	\$94,200	\$94,200
E-2.2	Secretary	\$55,741	\$73,000	\$74,400	\$74,400
E-2.3	Clerical	\$4,679	\$5,000	\$5,000	\$5,000
E-2.4	Other (Specify)				
E-2.5	<u>election exp. Meetings, etc</u>				
E-2.6					
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel	\$4,672	\$5,000	\$5,000	\$5,000
E-3.2	Mileage	\$485	\$800	\$600	\$600
E-3.3	Other (Specify)				
E-3.4	<u>Registrations</u>	\$14,941	\$10,700	\$15,900	\$15,900
E-3.5	<u>election exp. Meetings, etc</u>				
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$19,036	\$28,000	\$26,000	\$26,000
E-4.2	Accounting/Auditing	\$34,400	\$36,000	\$36,000	\$36,000
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$15,926	\$18,700	\$19,800	\$19,800
E-5.2	Office equipment, rent & repair	\$3,524	\$6,000	\$6,000	\$6,000
E-5.3	Education	\$784	\$2,500	\$2,500	\$2,500
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>website, investment fees</u>	\$31,245	\$60,100	\$75,300	\$75,300
E-5.7	<u>advertising/marketing</u>				
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	<b>\$273,342</b>	<b>\$338,200</b>	<b>\$360,700</b>	<b>\$360,700</b>

# Final Budget

<b>OPERATIONS BUDGET</b>
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		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$306,473	\$327,500	\$402,500	\$402,500
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	travel	\$329	\$500	\$2,000	\$2,000
E-7.5	_____				
E-7.6	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage		\$500	\$500	\$500
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	_____	\$103,491	\$107,300	\$100,900	\$100,900
E-9.2	_____				
E-9.3	_____				
E-9.4	_____				
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	_____	\$208,835	\$278,500	\$289,100	\$289,100
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	_____				
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	_____				
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$619,128</b>	<b>\$714,300</b>	<b>\$795,000</b>	<b>\$795,000</b>

# Final Budget

Campbell County Cemetery District

FYE 6/30/2021

## INDIRECT COSTS BUDGET

			2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$4,703	\$5,000	\$5,000	\$5,000
E-14.2	Buildings and vehicles		\$22,357	\$20,000	\$20,000	\$20,000
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>surety bonds</u>		\$217			
E-14.6						
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$33,803	\$41,500	\$50,000	\$50,000
E-15.2	Workers Compensation		\$11,681	\$10,000	\$10,000	\$10,000
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$46,179	\$53,000	\$65,000	\$65,000
E-15.5	Health Insurance		\$112,470	\$130,000	\$156,000	\$156,000
E-15.6	Other (Specify)					
E-15.7	<u>Life Ins. Flex admin, DD</u>		\$2,127	\$1,800	\$2,400	\$2,400
E-15.8						
E-15.9						
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$233,537</b>	<b>\$261,300</b>	<b>\$308,400</b>	<b>\$308,400</b>

## DEBT SERVICE BUDGET

			2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final 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>	<b>\$0</b>

# Final Budget

Campbell County Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2021

## GENERAL FUNDS

	End of Year	Beginning	Beginning	Final Approval
	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	
<b>C-1 Balances at Beginning of Fiscal Year</b>				
C-1.1 General Fund Checking Account Balance	\$323,051	\$323,051	\$404,935	\$404,935
C-1.2 Savings and Investments Account Balance		\$0		
C-1.3 General Fund CD Balance		\$0		
C-1.4 All Other Funds		\$0		
C-1.5 Reserves (From Below)	\$23,072,498	\$23,072,498	\$26,765,378	\$26,765,378
<b>C-1.6 Total Estimated Cash and Investments on Hand</b>	<b>\$23,395,549</b>	<b>\$23,395,549</b>	<b>\$27,170,313</b>	<b>\$27,170,313</b>
<b>C-2 General Fund Reductions:</b>				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$23,072,498	\$25,040,078	\$26,765,378	\$26,765,378
C-2.3 <b>Total Deductions (a+b)</b>	<b>\$23,072,498</b>	<b>\$25,040,078</b>	<b>\$26,765,378</b>	<b>\$26,765,378</b>
<b>C-2.4 Estimated Non-Restricted Funds Available</b>	<b>\$323,051</b>	<b>-\$1,644,529</b>	<b>\$404,935</b>	<b>\$404,935</b>

## SINKING & DEBT SERVICE FUNDS

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
<b>C-3</b>				
C-3.1 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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 <b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.6 Identify the amount and project to be spent				
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 <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12 Balance to be retained	\$0	\$0	\$0	\$0

## RESERVES

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
<b>C-4</b>				
C-4.1 Beginning Balance in Reserve Account (end of previous year)	\$21,206,158	\$23,072,498	\$25,040,078	\$25,040,078
C-4.2 <i>Date of Reserve Approval in Minutes:</i>				
C-4.3 Amount to be added to the reserve	\$2,050,000	\$2,150,000	\$1,955,300	\$1,955,300
C-4.4 <i>Date of Reserve Approval in Minutes:</i>				
C-4.5 <b>SUB-TOTAL</b>	<b>\$23,256,158</b>	<b>\$25,222,498</b>	<b>\$26,995,378</b>	<b>\$26,995,378</b>
C-4.6 Identify the amount and project to be spent				
C-4.7 a. sculptures	\$183,660	\$182,420	\$230,000	\$230,000
C-4.8 b. _____				
C-4.9 c. _____				
C-4.10 <i>Date of Reserve Approval in Minutes:</i>				
C-4.11 <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$183,660</b>	<b>\$182,420</b>	<b>\$230,000</b>	<b>\$230,000</b>
C-4.12 Balance to be retained	\$23,072,498	\$25,040,078	\$26,765,378	\$26,765,378

## BOND FUNDS

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
<b>C-5</b>				
C-5.1 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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 <b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-5.6 Identify the amount and project to be spent				
C-5.7 <i>Date of Reserve Approval in Minutes:</i>				
C-5.8 Balance to be retained	\$0	\$0	\$0	\$0
<b>C-5.9 TOTAL TO BE SPENT</b>	<b>\$183,660</b>	<b>\$182,420</b>	<b>\$230,000</b>	<b>\$230,000</b>