

Proposed Budget

Campbell County Cemetery District	
Budget Hearing Information	
804 S. Emerson	Location: 804 S. Emerson
Gillette, WY 82716	Date: 7/11/2018
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)

For FY 2019, the Campbell County Cemetery District notes the following:
 There are total Expenditures of \$1,756,000 of which \$420,500 are capital expenditures. A slight increase compared to FY2018, due to some increased health insurance costs, rising electricity, and a vehicle and equipment replacement program. Also of note, is that the district is continuing to fund its various reserves. For FY2019, there is \$2,110,000 allocated to additional funding of our committed reserves, as well as our water system depreciation reserve and FY2018 completed the funding of our emergency cash reserve at \$5M. The biggest committed capital reserve that we are funding is our future capital construction project at Mt. Nebo. We are estimating, and preparing for a \$40M development at that 200-acre site with work beginning in the next 10 years or so.
 For FY2019, the district is requesting a levy of \$3,184,683.00. This is due to there not being any large capital construction projects as we've had in the past 5 years. The district has begun a sculpture purchase program, which has affected the capital outlay budget, and will continue to do so for the foreseeable future. Operating costs have remained fairly flat (expenses minus capital outlay), but there have been cost increases out of the district's control. Namely, rising health care insurance costs, utility rates, and fuel.

S-B **RESERVE DESCRIPTION**

We will begin the year with approximately \$22,858,370 in various reserves. These include future construction at our to be developed 200 acre Mt. Nebo site. A recent master plan study has detailed our funding needs for all the phases of construction for the next 50 years. The district maintains a \$5M emergency cash reserve, and a \$3.6M water system depreciation reserve, as well as a beautification fund for cemetery beautification. The ending balance of reserves, after a \$2.11M contribution will be, \$24,788,370.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes
Jim Hastings	Nov. 2018	<p>If Yes, enter</p> Address of office: 804 S. Emerson City, State, Zip: Gillette, WY 82716 Phone Number: 307-682-3125 Hours Open: M-F 8:00 a.m. to 5:00 p.m.
Tommie Butler	Nov. 2020	
Erik Bergquist	Nov. 2018	
JD Jones	Nov. 2020	
Arlene Bryant	Nov. 2020	
Cynthia Johnson	Nov. 2018	

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

How and where are the notices of meeting posted for the public?
 Legal Notices in community newspaper, web site, front door of office

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

PROPOSED BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$1,995,209	\$1,695,200	\$1,756,000	\$1,756,000
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$3,850,000	\$1,602,000	\$1,930,000	\$1,930,000
S-4	Total General Fund and Forecasted Revenues Available	\$589,465	\$3,359,570	\$4,022,283	\$4,022,283
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$2,650,000	\$3,324,683	\$3,324,683
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7	Operating Revenues	\$57,350	\$56,000	\$60,000	\$60,000
S-8	Tax levy (From the County Treasurer)	\$0	\$2,500,000	\$3,184,683	\$3,184,683
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	\$150,000	\$140,000	\$140,000
S-12	Miscellaneous	\$64,545	\$186,000	\$177,600	\$177,600
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$121,895	\$2,892,000	\$3,562,283	\$3,562,283

Campbell County Cemetery District
FY 7/1/18-6/30/19

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15	Capital Outlay	\$1,009,476	\$441,000	\$420,500	\$420,500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$254,456	\$288,600	\$328,200	\$328,200
S-18	Operations	\$553,159	\$731,600	\$754,700	\$754,700
S-19	Indirect Costs	\$178,118	\$234,000	\$252,600	\$252,600
S-20	Total Expenditures	\$1,995,209	\$1,695,200	\$1,756,000	\$1,756,000

DEBT SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$467,570	\$467,570	\$460,000	\$460,000
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$14,028,370	\$16,878,370	\$17,858,370	\$17,858,370
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$3,378,000	\$4,378,000	\$5,000,000	\$5,000,000
	Total Reserves (a+b+c)	\$17,406,370	\$21,256,370	\$22,858,370	\$22,858,370
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$2,850,000	\$1,110,000	\$2,110,000	\$2,110,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$1,000,000	\$622,000	\$0	\$0
	Total to be added (a+b+c)	\$3,850,000	\$1,732,000	\$2,110,000	\$2,110,000
S-31	Subtotal	\$21,256,370	\$22,988,370	\$24,968,370	\$24,968,370
S-32	Less Total to be spent	\$0	\$130,000	\$180,000	\$180,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$21,256,370	\$22,858,370	\$24,788,370	\$24,788,370

End of Summary

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

DISTRICT ADDRESS: 804 S. Emerson
Gillette, WY 82716

PREPARED BY: Darin Edmonds

DISTRICT PHONE: 307-682-3125

Proposed Budget

Campbell County Cemetery District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2019 _____

PROPERTY TAXES AND ASSESSMENTS

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)		\$2,500,000	\$3,184,683	\$3,184,683
R-1.2	Other County Support		\$150,000	\$140,000	\$140,000

FORECASTED REVENUE

		2016-2017 Actual	2017-2018 Estimated	2018-2019 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	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$11,675	\$16,000	\$17,000	\$17,000
R-3.2	Sales of Goods or Services	\$45,675	\$40,000	\$43,000	\$43,000
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$57,350	\$56,000	\$60,000	\$60,000
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	\$60,438	\$180,000	\$170,600	\$170,600
R-5.2	Other: Specify _____	\$4,107	\$6,000	\$7,000	\$7,000
R-5.3	Other: Additional _____				
R-5.4	Total Miscellaneous	\$64,545	\$186,000	\$177,600	\$177,600
R-5.5	Total Forecasted Revenue	\$121,895	\$242,000	\$237,600	\$237,600
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

Proposed Budget

Campbell County Cemetery District

FYE 6/30/2019

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles	\$63,874	\$88,000	\$108,000	\$108,000
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>gardens, Nebo, security</u>	\$891,677	\$353,000	\$312,500	\$312,500
E-1.6	<u>website, water well, sculpt</u>	\$53,925			
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$1,009,476	\$441,000	\$420,500	\$420,500

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$87,612	\$83,000	\$87,000	\$87,000
E-2.2	Secretary	\$44,497	\$55,000	\$59,000	\$59,000
E-2.3	Clerical	\$2,395	\$3,500	\$5,700	\$5,700
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	\$3,054	\$4,000	\$4,000	\$4,000
E-3.2	Mileage	\$288	\$1,000	\$1,000	\$1,000
E-3.3	Other (Specify)				
E-3.4	<u>meetings/meals etc.</u>	\$2,496	\$4,500	\$9,600	\$9,600
E-3.5	<u>election expenses</u>	\$2,742			
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$19,626	\$24,000	\$24,000	\$24,000
E-4.2	Accounting/Auditing	\$32,550	\$40,000	\$37,000	\$37,000
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$13,111	\$16,500	\$17,800	\$17,800
E-5.2	Office equipment, rent & repair	\$3,827	\$6,000	\$6,000	\$6,000
E-5.3	Education	\$340	\$3,000	\$3,000	\$3,000
E-5.4	Registrations	\$0			
E-5.5	Other (Specify)				
E-5.6	<u>website, bank charges, dt</u>	\$41,918	\$48,100	\$74,100	\$74,100
E-5.7	<u>advertising/marketing</u>				
E-5.8					
E-6	TOTAL ADMINISTRATION	\$254,456	\$288,600	\$328,200	\$328,200

Proposed Budget

Campbell County Cemetery District

FYE 6/30/2019

OPERATIONS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$282,296	\$293,000	\$302,500	\$302,500
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		\$278	\$1,000	\$500	\$500
E-8.2	Other (Specify)					
E-8.3	travel		\$0	\$2,000	\$2,000	\$2,000
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	_____		\$93,552	\$174,100	\$174,200	\$174,200
E-9.2	_____					
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	_____		\$177,033	\$261,500	\$275,500	\$275,500
E-10.2	_____					
E-10.3	_____					
E-10.4	_____					
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	_____					
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		\$553,159	\$731,600	\$754,700	\$754,700

Proposed Budget

Campbell County Cemetery District

FYE 6/30/2019

INDIRECT COSTS BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$4,202	\$5,000	\$5,000	\$5,000
E-14.2	Buildings and vehicles		\$16,262	\$17,000	\$20,000	\$20,000
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>surety bonds</u>		\$250	\$500	\$500	\$500
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$25,156	\$29,000	\$29,000	\$29,000
E-15.2	Workers Compensation		\$10,221	\$12,000	\$8,000	\$8,000
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$39,393	\$42,000	\$43,000	\$43,000
E-15.5	Health Insurance		\$74,888	\$120,000	\$138,000	\$138,000
E-15.6	Other (Specify)					
E-15.7	<u>life ins. Admin flex etc.</u>		\$1,863	\$1,500	\$2,100	\$2,100
E-15.8	<u>medicare</u>		\$5,883	\$7,000	\$7,000	\$7,000
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$178,118	\$234,000	\$252,600	\$252,600

DEBT SERVICE BUDGET

			2016-2017 Actual	2017-2018 Estimated	2018-2019 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	\$0

Proposed Budget

Campbell County Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2019

GENERAL FUNDS

		End of Year	Beginning	Beginning	Pending Approval
		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$467,570	\$467,570	\$460,000	\$460,000
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)	\$21,256,370	\$21,256,370	\$24,788,370	\$24,788,370
C-1.6	Total Estimated Cash and Investments on Hand	\$21,723,940	\$21,723,940	\$25,248,370	\$25,248,370
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	\$134,085			
C-2.2	b. Reserves	\$21,256,370	\$22,858,370	\$24,788,370	\$24,788,370
C-2.3	Total Deductions (a+b)	\$21,390,455	\$22,858,370	\$24,788,370	\$24,788,370
C-2.4	Estimated Non-Restricted Funds Available	\$333,485	-\$1,134,430	\$460,000	\$460,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-3	Beginning Balance in Reserve Account (end of previous year)	\$14,028,370	\$16,878,370	\$17,858,370	\$17,858,370
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$14,028,370	\$16,878,370	\$17,858,370	\$17,858,370
C-3.2	Date of Reserve Approval in Minutes: <u>annually in June</u>				
C-3.3	Amount to be added to the reserve	\$2,850,000	\$1,110,000	\$2,110,000	\$2,110,000
C-3.4	Date of Reserve Approval in Minutes: <u>annually in June</u>				
C-3.5	SUB-TOTAL	\$16,878,370	\$17,988,370	\$19,968,370	\$19,968,370
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Sculpture purchases		\$130,000	\$180,000	\$180,000
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	\$130,000	\$180,000	\$180,000
C-3.12	Balance to be retained in Depreciation Reserve Account	\$16,878,370	\$17,858,370	\$19,788,370	\$19,788,370

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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				
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.6	Identify the amount and project to be spent from "Other"				
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	\$0
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-5	Beginning Balance in Reserve Account (end of previous year)	\$3,378,000	\$4,378,000	\$5,000,000	\$5,000,000
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$3,378,000	\$4,378,000	\$5,000,000	\$5,000,000
C-5.2	Date of Reserve Approval in Minutes: _____				
C-5.3	Amount to be added to the reserve	\$1,000,000	\$622,000		
C-5.4	Date of Reserve Approval in Minutes: _____				
C-5.5	SUB-TOTAL	\$4,378,000	\$5,000,000	\$5,000,000	\$5,000,000
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	\$4,378,000	\$5,000,000	\$5,000,000	\$5,000,000
C-5.9	TOTAL TO BE SPENT	\$0	\$130,000	\$180,000	\$180,000