

Proposed Budget

Mountain View Cemetery District	
Budget Hearing Information	
PO Box 508	Location: Holiday Inn
Riverton WY 82501	Date: 7/20/2016
307-856-6759	Time: 6:00 p.m.
Fremont	Budget Prepared by: DAPCPA Riverton, LLC

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
	The Mountain View Cemetery District is by statute limited to assess up to 3 mils per year. The District has not reached or exceeded this limit in it's history. This year proposed budget will also be well within the 3 mil limit.	

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$305,849	\$599,675	\$527,825	\$402,825
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	\$1,433,409	\$485,487	\$527,825	\$527,825
S-5 Amount requested from County Commissioners	\$563,915	\$275,000	\$319,509	\$319,509
S-6 Additional Funding Needed :			\$0	\$0

Mountain View Cemetery District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$27,225	\$17,238	\$15,300	\$15,300
S-8 Tax levy (From the County Treasurer)	\$563,915	\$275,000	\$319,509	\$319,509
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	\$3,061	\$2,934	\$2,700	\$2,700
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$594,201	\$295,172	\$337,509	\$337,509

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

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$63,602	\$325,014	\$195,000	\$70,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$14,168	\$20,939	\$35,000	\$35,000
S-18	Operations	\$134,704	\$151,453	\$187,575	\$187,575
S-19	Indirect Costs	\$93,374	\$102,269	\$110,250	\$110,250
S-20	Total Expenditures	\$305,849	\$599,675	\$527,825	\$402,825

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	\$839,208	\$190,316	\$190,316	\$190,316

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	\$200,000	\$200,000	\$200,000	\$200,000
S-26	c. Emergency Reserve (Cash)	\$140,000	\$140,000	\$140,000	\$140,000
	Total Reserves (a+b+c)	\$340,000	\$340,000	\$340,000	\$340,000
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	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$340,000	\$340,000	\$340,000	\$340,000
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$340,000	\$340,000	\$340,000	\$340,000

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 508
Riverton WY 82501

PREPARED BY: DAPCPA Riverton, LLC

DISTRICT PHONE: 307-856-6759

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

Mountain View Cemetery District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

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)	\$563,915	\$275,000	\$319,509	\$319,509
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	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$27,225	\$17,238	\$15,300	\$15,300
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$27,225	\$17,238	\$15,300	\$15,300
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	\$1,861	\$1,734	\$1,500	\$1,500
R-5.2	Other: Specify <u>Rent</u>	\$1,200	\$1,200	\$1,200	\$1,200
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$3,061	\$2,934	\$2,700	\$2,700
R-5.5	Total Forecasted Revenue	\$30,286	\$20,172	\$18,000	\$18,000
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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Mountain View Cemetery District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property		\$203,000	\$0	
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Security Fencing & Improv</u>	\$220	\$0	\$20,000	\$20,000
E-1.6	<u>Land Acquisitions Contract</u>			\$50,000	\$50,000
E-1.7	see additional details	\$63,382	\$122,014	\$125,000	
E-1.8	TOTAL CAPITAL OUTLAY	\$63,602	\$325,014	\$195,000	\$70,000

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
E-3	Board Expenses				
E-3.1	Travel	\$0	\$0	\$500	\$500
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>Election</u>	\$329	\$0	\$500	\$500
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$2,187	\$5,060	\$15,000	\$15,000
E-4.2	Accounting/Auditing	\$8,450	\$13,517	\$15,000	\$15,000
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies				
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Misc/Postage</u>	\$3,203	\$2,362	\$4,000	\$4,000
E-5.7	_____				
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$14,168	\$20,939	\$35,000	\$35,000

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OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$90,207	\$101,140	\$121,525	\$121,525
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	Summer Help		\$10,230	\$16,721	\$17,500	\$17,500
E-7.5						
E-7.6						
E-8	Travel					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3						
E-8.4						
E-8.5						
E-9	Operating supplies (List)					
E-9.1	Fuel & Oil		\$5,215	\$4,224	\$6,000	\$6,000
E-9.2	Equipment Hire		\$651	\$570	\$2,000	\$2,000
E-9.3	Fertilizer		\$1,743	\$1,700	\$4,000	\$4,000
E-9.4	Supplies		\$1,330	\$1,502	\$2,000	\$2,000
E-9.5						
E-10	Program Services (List)					
E-10.1	Natural Gas/Electricity		\$10,792	\$10,644	\$12,000	\$12,000
E-10.2	Telephone/Internet		\$1,657	\$1,646	\$1,850	\$1,850
E-10.3	Water & Sanitation		\$3,145	\$3,485	\$5,000	\$5,000
E-10.4	Propane		\$631	\$1,450	\$1,700	\$1,700
E-10.5						
E-11	Contractual Arrangements (List)					
E-11.1	Repair/Maintenance		\$8,068	\$7,435	\$12,000	\$12,000
E-11.2	Irrigation Water		\$1,036	\$936	\$2,000	\$2,000
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		\$134,704	\$151,453	\$187,575	\$187,575

Proposed Budget

Mountain View 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		\$7,116	\$7,805	\$9,500	\$9,500
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Surety Bonds</u>		\$250	\$250	\$250	\$250
E-14.6	_____					
E-14.7	_____					
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$8,846	\$9,015	\$10,500	\$10,500
E-15.2	Workers Compensation		\$2,935	\$3,221	\$4,000	\$4,000
E-15.3	Unemployment Taxes		\$2,015	\$2,015	\$1,000	\$1,000
E-15.4	Retirement		\$13,069	\$19,158	\$20,000	\$20,000
E-15.5	Health Insurance		\$59,143	\$60,805	\$65,000	\$65,000
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9	_____					
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$93,374	\$102,269	\$110,250	\$110,250

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	\$0

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 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	\$43,029	\$42,736	\$42,736	\$42,736
C-1.2	Savings and Investments Account Balance	\$796,179	\$147,580	\$147,580	\$147,580
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$340,000	\$340,000	\$340,000	\$340,000
C-1.6	Total Estimated Cash and Investments on Hand	\$1,179,208	\$530,316	\$530,316	\$530,316
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$340,000	\$340,000	\$340,000	\$340,000
C-2.3	Total Deductions (a+b)	\$340,000	\$340,000	\$340,000	\$340,000
C-2.4	Estimated Non-Restricted Funds Available	\$839,208	\$190,316	\$190,316	\$190,316

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Balance in Reserve Account, end of previous fiscal year.				
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	SUB-TOTAL	\$0	\$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	<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)	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Balance in Reserve Account, beginning of budget year	\$200,000	\$200,000	\$200,000	\$200,000
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	\$200,000	\$200,000	\$200,000	\$200,000
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)	\$200,000	\$200,000	\$200,000	\$200,000

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Balance in Reserve Account, beginning of budget year	\$140,000	\$140,000	\$140,000	\$140,000
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	\$140,000	\$140,000	\$140,000	\$140,000
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	\$140,000	\$140,000	\$140,000	\$140,000
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0