

Final Budget

| Mountain View Cemetery District | |
|---------------------------------|--|
| Budget Hearing Information | |
| P.O. Box 508 | Location: Holiday Inn - Riverton, WY |
| Riverton, WY 82501 | Date: 7/17/2017 |
| 307-856-2637 | Time: 6:30 p.m. |
| Fremont County | Budget Prepared by: Carmen Milbury, DAPCPA Riverton, LLC |

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

The Mountain View Cemetery District is by statute limited to access up to 3 mils per year. The District has not reached or exceeded this limit in its history. This years proposed budget will also be well within the 3 mil limit.

Two years ago the Cemetery District purchased some additional property to the north of the existing cemetery. Some of the additional capital expenditure items in this years budget are to continue to prepare this land for use.

The canal, that is owned by the LeClair Irrigation District, that runs through the cemetery has a lot of seepage into the surrounding areas of the cemetery. This has been an ongoing problem and for many years and the Cemetery District has tried to have this issue fixed and set aside \$200,000 to accomplish this. The work, in conjunction with the Water Development Commission, is schedule to begin the fall of 2017 and the cost will be approximately \$225,000 to the Cemetery District. The reserve is being increased by the additional \$25,000 needed.

S-B RESERVE DESCRIPTION

The Cemetery District maintains an emergency reserve of \$140,000.00. See above for the Canal Lining Reserve information.

S-C

| Names of Board Members | Date of End of Term |
|------------------------------|---------------------|
| Jerry Kintzler, Chairman | 12/20 |
| Rose Stanbury, Vice Chairman | 12/18 |
| Robert Davis, Sec./Treasurer | 12/18 |
| Mike Martin | 12/20 |
| Dennis Tippetts | 12/20 |
| Dana Richardson | 12/18 |
| | |
| | |
| | |
| | |

| | |
|--|---|
| Does the district have regular office hours exceeding 20 hours per week? | <input checked="" type="checkbox"/> Yes |
| If Yes, enter | |
| Address of office: | 320 South Federal Blvd. |
| City, State, Zip: | Riverton, WY 82501 |
| Phone Number: | 307-856-2637 |
| Hours Open: | 8:00 a.m. to 4:00 p.m. |
| | |

Where are the minutes of your board meeting available for public review?
 320 S. Federal Blvd., Riverton, WY 82501

How and where are the notices of meeting posted for the public?
 Newspaper Advertising

Where are the public meetings held?
 Conference Room at the Holiday Inn in Riverton, WY

FINAL BUDGET SUMMARY

| OVERVIEW | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|----------|--|---------------------|------------------------|-----------------------|----------------|
| S-1 | Total Budgeted Expenditures | \$277,082 | \$363,142 | \$512,900 | \$519,600 |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 | Total Change to Restricted Funds | \$0 | \$0 | -\$200,000 | -\$200,000 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$876,663 | \$1,001,437 | \$828,258 | \$833,686 |
| S-5 | Amount requested from County Commissioners | \$297,117 | \$382,993 | \$255,642 | \$265,570 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|-----------------|--|---------------------|------------------------|-----------------------|----------------|
| S-7 | Operating Revenues | \$17,090 | \$14,022 | \$19,300 | \$14,800 |
| S-8 | Tax levy (From the County Treasurer) | \$297,117 | \$382,993 | \$255,642 | \$265,570 |
| 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 | \$2,932 | \$2,592 | \$2,400 | \$2,400 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 | Total Revenue | \$317,139 | \$399,607 | \$277,342 | \$282,770 |

FY 7/1/17-6/30/18 Mountain View Cemetery District

| EXPENDITURE SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|---------------------|---------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$5,298 | \$74,766 | \$192,500 | \$192,500 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$19,262 | \$16,592 | \$28,800 | \$28,800 |
| S-18 | Operations | \$153,444 | \$181,254 | \$191,850 | \$198,550 |
| S-19 | Indirect Costs | \$99,078 | \$90,529 | \$99,750 | \$99,750 |
| S-20 | Total Expenditures | \$277,082 | \$363,142 | \$512,900 | \$519,600 |

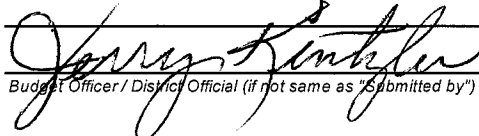
| DEBT SUMMARY | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|--------------|------------------------|---------------------|------------------------|-----------------------|----------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |

| CASH AND INVESTMENTS | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|----------------------|---------------------|---------------------|------------------------|-----------------------|----------------|
| S-22 | TOTAL GENERAL FUNDS | \$559,525 | \$601,830 | \$550,916 | \$550,916 |

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 | \$25,000 | \$25,000 |
| S-30 | c. Emergency Reserve (Cash) | \$0 | \$0 | \$0 | \$0 |
| | Total to be added (a+b+c) | \$0 | \$0 | \$25,000 | \$25,000 |
| S-31 | Subtotal | \$340,000 | \$340,000 | \$365,000 | \$365,000 |
| S-32 | Less Total to be spent | \$0 | \$0 | \$225,000 | \$225,000 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$340,000 | \$340,000 | \$140,000 | \$140,000 |

End of Summary


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

Date adopted by Special District

July 18

DISTRICT ADDRESS: P.O. Box 508
 Riverton, WY 82501

PREPARED BY: Carmen Milbury, DAPCPA Rivertc

DISTRICT PHONE: 307-856-2637

Final Budget

Mountain View Cemetery District

FYE 6/30/2018

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|-------|--|---------------------|------------------------|-----------------------|----------------|
| R-1 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$297,117 | \$382,993 | \$255,642 | \$265,570 |
| R-1.2 | Other County Support | | | | |

FORECASTED REVENUE

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 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 | \$17,090 | \$14,022 | \$19,300 | \$14,800 |
| R-3.2 | Sales of Goods or Services | | | | |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$17,090 | \$14,022 | \$19,300 | \$14,800 |
| 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 | \$1,732 | \$1,392 | \$1,200 | \$1,200 |
| R-5.2 | Other: Specify <u>Rent Income</u> | \$1,200 | \$1,200 | \$1,200 | \$1,200 |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$2,932 | \$2,592 | \$2,400 | \$2,400 |
| R-5.5 | Total Forecasted Revenue | \$20,022 | \$16,614 | \$21,700 | \$17,200 |
| 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 |

Final Budget

Mountain View Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

CAPITAL OUTLAY BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|-------|-----------------------------|---------------------|------------------------|-----------------------|------------------|
| E-1 | Capital Outlay | | | | |
| E-1.1 | Real Property | | | | |
| E-1.2 | Vehicles | | | | |
| E-1.3 | Office Equipment | | | | |
| E-1.4 | Other (Specify) | | | | |
| E-1.5 | Lot Repurchase | \$1,225 | \$435 | \$2,000 | \$2,000 |
| E-1.6 | Security Fencing | \$0 | \$0 | \$40,000 | \$40,000 |
| E-1.7 | see additional details | \$4,073 | \$74,331 | \$150,500 | \$150,500 |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$5,298 | \$74,766 | \$192,500 | \$192,500 |

ADMINISTRATION BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final 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 | Election | \$0 | \$209 | \$300 | \$300 |
| E-3.5 | | | | | |
| E-3.6 | | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | \$4,562 | \$0 | \$10,000 | \$10,000 |
| E-4.2 | Accounting/Auditing | \$12,617 | \$13,900 | \$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 | Misc./Postage | \$2,083 | \$2,483 | \$3,000 | \$3,000 |
| E-5.7 | | | | | |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | \$19,262 | \$16,592 | \$28,800 | \$28,800 |

Final Budget

Mountain View Cemetery District

FYE 6/30/2018

OPERATIONS BUDGET

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|-------------|--|---------------------|------------------------|-----------------------|------------------|
| E-7 | Personnel Services | | | | |
| E-7.1 | Wages--Operations | \$105,725 | \$119,722 | \$112,000 | \$112,000 |
| E-7.2 | Service Contracts | | | | |
| E-7.3 | Other (Specify) | | | | |
| E-7.4 | Summer Help | \$15,285 | \$15,136 | \$25,000 | \$25,000 |
| 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 | \$3,520 | \$5,559 | \$6,000 | \$6,000 |
| E-9.2 | Equipment Hire | \$475 | \$545 | \$2,000 | \$2,000 |
| E-9.3 | Fertilizer | \$1,145 | \$4,868 | \$7,000 | \$7,000 |
| E-9.4 | Supplies | \$1,500 | \$2,067 | \$2,000 | \$2,000 |
| E-9.5 | | | | | |
| E-10 | Program Services (List) | | | | |
| E-10.1 | Natural Gas/Electricity | \$10,711 | \$12,432 | \$14,000 | \$14,000 |
| E-10.2 | Telephone/Internet | \$1,647 | \$1,846 | \$1,850 | \$2,050 |
| E-10.3 | Water & Sanitation | \$3,222 | \$3,834 | \$5,000 | \$5,000 |
| E-10.4 | Propane | \$1,450 | \$406 | \$1,500 | \$1,500 |
| E-10.5 | | | | | |
| E-11 | Contractual Arrangements (List) | | | | |
| E-11.1 | Repairs/Maint. | \$7,827 | \$14,838 | \$13,500 | \$20,000 |
| E-11.2 | Irrigation Water | \$936 | \$0 | \$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 | \$153,444 | \$181,254 | \$191,850 | \$198,550 |

Final Budget

Mountain View Cemetery District

FYE 6/30/2018

INDIRECT COSTS BUDGET

| | | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|--------|--------------------------------|--|---------------------|------------------------|-----------------------|----------------|
| E-14 | Insurance | | | | | |
| E-14.1 | Liability | | \$7,727 | \$7,809 | \$9,500 | \$9,500 |
| E-14.2 | Buildings and vehicles | | | | | |
| E-14.3 | Equipment | | | | | |
| E-14.4 | Other (Specify) | | | | | |
| E-14.5 | <u>Bonds</u> | | \$250 | \$250 | \$250 | \$250 |
| E-14.6 | | | | | | |
| E-14.7 | | | | | | |
| E-15 | Indirect payroll costs: | | | | | |
| E-15.1 | FICA (Social Security) taxes | | \$10,580 | \$10,623 | \$10,500 | \$10,500 |
| E-15.2 | Workers Compensation | | \$2,416 | \$3,735 | \$4,000 | \$4,000 |
| E-15.3 | Unemployment Taxes | | \$615 | \$309 | \$500 | \$500 |
| E-15.4 | Retirement | | \$17,420 | \$19,104 | \$20,000 | \$20,000 |
| E-15.5 | Health Insurance | | \$60,070 | \$48,700 | \$55,000 | \$55,000 |
| E-15.6 | Other (Specify) | | | | | |
| E-15.7 | | | | | | |
| E-15.8 | | | | | | |
| E-15.9 | | | | | | |
| E-16 | Depreciation Expenses | | | | | |
| E-17 | TOTAL INDIRECT COSTS | | \$99,078 | \$90,529 | \$99,750 | \$99,750 |

DEBT SERVICE BUDGET

| | | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 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 |

Final Budget

Mountain View Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

GENERAL FUNDS

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|------------|---|---------------------|------------------------|-----------------------|------------------|
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$559,525 | \$601,830 | \$550,916 | \$550,916 |
| 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) | \$340,000 | \$340,000 | \$140,000 | \$140,000 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$899,525 | \$941,830 | \$690,916 | \$690,916 |
| C-2 | General Fund Reductions: | | | | |
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$340,000 | \$340,000 | \$140,000 | \$140,000 |
| C-2.3 | Total Deductions (a+b) | \$340,000 | \$340,000 | \$140,000 | \$140,000 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$559,525 | \$601,830 | \$550,916 | \$550,916 |

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final 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 | SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| C-3.6 | Identify the amount to be spent from "Reserve for Capital Outlay" | | | | |
| C-3.7 | a. Canal Lining _____ | | | | |
| 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 | \$0 | \$0 | \$0 |
| C-3.12 | Balance to be retained in Depreciation Reserve Account | \$0 | \$0 | \$0 | \$0 |

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|------------|---|---------------------|------------------------|-----------------------|------------------|
| C-4 | | | | | |
| C-4.1 | Beginning Balance in Reserve Account (end of previous year) | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| C-4.2 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-4.3 | Amount to be added to the reserve | \$0 | | \$25,000 | \$25,000 |
| C-4.4 | Date of Reserve Approval in Minutes: 5/16/2017 | | | | |
| C-4.5 | SUB-TOTAL | \$200,000 | \$200,000 | \$225,000 | \$225,000 |
| C-4.6 | Identify the amount and project to be spent from "Other" | | | | |
| C-4.7 | a. Canal Lining _____ | \$0 | | \$225,000 | \$225,000 |
| 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 | \$225,000 | \$225,000 |
| C-4.12 | Balance to be retained in Other Reserve Account | \$200,000 | \$200,000 | \$0 | \$0 |

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

| | | 2015-2016 Actual | 2016-2017 Estimated | 2017-2018 Proposed | Final Approval |
|------------|---|---------------------|------------------------|-----------------------|------------------|
| C-5 | | | | | |
| C-5.1 | Beginning Balance in Reserve Account (end of previous year) | \$140,000 | \$140,000 | \$140,000 | \$140,000 |
| C-5.2 | Date of Reserve Approval in Minutes: _____ | | | | |
| C-5.3 | Amount to be added to the reserve | | | | |
| C-5.4 | Date of Reserve Approval in Minutes: _____ | | | | |
| 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 | Date of Reserve Approval in Minutes: _____ | | | | |
| 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 | \$225,000 | \$225,000 |