

Proposed Budget

Mountain View Cemetery District	
Budget Hearing Information	
P.O. Box 508	Location: Holiday Inn - Riverton, WY
Riverton, WY 82501	Date: 7/16/2017
307-856-2637	Time: 6:30 PM
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 it's 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 cemety has a lot of seepage into the surrounding areas of the cemetery. This has been an ongoing problem and for many years the Cemetery District has tried to have this issue fixed and set aside \$225,000 to accomplish this. The work, in conjunction with the Water Development Commission, is schedule to begin the fall of 2018. It is anticipated that work will be completed and the funds dispensed by the end of the 6/30/19 fiscal year end.

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	Does the district have regular office hours exceeding 20 hours per week?
Jerry Kintzler, Chairman	12/20	<input checked="" type="checkbox"/> Yes
Rose Stanbury, Vice Chairman	12/18	<p>If Yes, enter</p> <p>Address of office: 320 South Federal Blvd</p> <p>City, State, Zip: Riverton, WY 82501</p> <p>Phone Number: 307-856-2637</p> <p>Hours Open: 8:00 a.m. to 4:00 p.m.</p>
Robert Davis, Sec./Treasurer	12/18	
Mike Martin	12/20	
Dennis Tippetts	12/20	
Dana Richardson	12/18	

Where are the minutes of your board meeting available for public review?

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

Where are the public meetings held?

PROPOSED BUDGET SUMMARY

OVERVIEW		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$363,140	\$324,653	\$568,392	\$568,392
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	-\$15,134	-\$209,866	-\$209,866
S-4	Total General Fund and Forecasted Revenues Available	\$638,637	\$525,715	\$568,392	\$568,392
S-5	Amount requested from County Commissioners	\$382,993	\$265,570	\$345,230	\$345,230
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-7	Operating Revenues	\$16,222	\$20,000	\$18,700	\$18,700
S-8	Tax levy (From the County Treasurer)	\$382,993	\$265,570	\$345,230	\$345,230
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	\$2,592	\$3,315	\$3,400	\$3,400
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$401,807	\$288,885	\$367,330	\$367,330
------	---------------	-----------	-----------	-----------	-----------

FY 7/1/18-6/30/19 Mountain View Cemetery District

EXPENDITURE SUMMARY		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
S-15	Capital Outlay	\$73,260	\$70,203	\$240,000	\$240,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$16,582	\$14,557	\$28,800	\$28,800
S-18	Operations	\$182,768	\$158,873	\$197,842	\$197,842
S-19	Indirect Costs	\$90,530	\$81,020	\$101,750	\$101,750

S-20	Total Expenditures	\$363,140	\$324,653	\$568,392	\$568,392
------	--------------------	-----------	-----------	-----------	-----------

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	\$236,830	\$236,830	\$201,062	\$201,062

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	\$225,000	\$225,000	\$209,866	\$209,866
S-26	c. Emergency Reserve (Cash)	\$140,000	\$140,000	\$140,000	\$140,000
	Total Reserves (a+b+c)	\$365,000	\$365,000	\$349,866	\$349,866
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	\$365,000	\$365,000	\$349,866	\$349,866
S-32	Less Total to be spent	\$0	\$15,134	\$209,866	\$209,866
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$365,000	\$349,866	\$140,000	\$140,000

End of Summary

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

Date adopted by Special District _____

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

PREPARED BY: Carmen Milbury, DAPCPA Rivert

DISTRICT PHONE: 307-856-2637

Proposed Budget

Mountain View Cemetery District

FYE 6/30/2019

NAME OF DISTRICT/BOARD _____

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)	\$382,993	\$265,570	\$345,230	\$345,230
R-1.2	Other County Support				

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	\$16,222	\$20,000	\$18,700	\$18,700
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$16,222	\$20,000	\$18,700	\$18,700
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	\$1,392	\$2,115	\$2,200	\$2,200
R-5.2	Other: Specify Rent	\$1,200	\$1,200	\$1,200	\$1,200
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$2,592	\$3,315	\$3,400	\$3,400
R-5.5	Total Forecasted Revenue	\$18,814	\$23,315	\$22,100	\$22,100
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

Mountain View Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2019

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				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Lot Repurchase</u>	\$435	\$625	\$2,000	\$2,000
E-1.6	<u>Cemetery Master Plan</u>	\$18,103	\$14,000	\$75,000	\$75,000
E-1.7	see additional details	\$54,722	\$55,578	\$163,000	\$163,000
E-1.8	TOTAL CAPITAL OUTLAY	\$73,260	\$70,203	\$240,000	\$240,000

ADMINISTRATION BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 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			\$500	\$500
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>Election</u>	\$209	\$0	\$300	\$300
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal		\$0	\$10,000	\$10,000
E-4.2	Accounting/Auditing	\$13,900	\$12,400	\$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>	\$2,473	\$2,157	\$3,000	\$3,000
E-5.7	_____				
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$16,582	\$14,557	\$28,800	\$28,800

Proposed Budget

OPERATIONS BUDGET

		2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$119,722	\$105,450	\$110,692	\$110,692
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Summer Help	\$15,136	\$18,000	\$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	\$5,559	\$4,000	\$7,500	\$7,500
E-9.2	Equipment Hire	\$545	\$500	\$2,000	\$2,000
E-9.3	Fertilizer	\$4,868	\$3,662	\$5,000	\$5,000
E-9.4	Supplies	\$2,067	\$1,360	\$2,000	\$2,000
E-9.5					
E-10	Program Services (List)				
E-10.1	Natural Gas/Electricity	\$12,432	\$10,000	\$15,000	\$15,000
E-10.2	Telephone/Internet	\$1,846	\$1,634	\$2,150	\$2,150
E-10.3	Water & Sanitation	\$3,834	\$3,692	\$5,000	\$5,000
E-10.4	Propane	\$406	\$433	\$1,500	\$1,500
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Repairs/Maintenance	\$14,838	\$9,000	\$20,000	\$20,000
E-11.2	Irrigation Water	\$1,505	\$1,142	\$2,000	\$2,000
E-11.3	License Plate Fee	\$10	\$0	\$0	
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	\$182,768	\$158,873	\$197,842	\$197,842

Proposed Budget

Mountain View 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		\$10,027	\$8,044	\$10,000	\$10,000
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Bond</u>		\$250	\$250	\$250	\$250
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$10,623	\$10,000	\$10,500	\$10,500
E-15.2	Workers Compensation		\$3,735	\$3,000	\$3,000	\$3,000
E-15.3	Unemployment Taxes		\$309	\$900	\$1,000	\$1,000
E-15.4	Retirement		\$19,104	\$16,826	\$22,000	\$22,000
E-15.5	Health Insurance		\$46,482	\$42,000	\$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		\$90,530	\$81,020	\$101,750	\$101,750

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

Mountain View 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	\$43,610	\$43,610	\$7,842	\$7,842
C-1.2 Savings and Investments Account Balance	\$88,401	\$88,401	\$88,401	\$88,401
C-1.3 General Fund CD Balance	\$104,819	\$104,819	\$104,819	\$104,819
C-1.4 All Other Funds		\$0		
C-1.5 Reserves (From Below)	\$365,000	\$365,000	\$140,000	\$140,000
C-1.6 Total Estimated Cash and Investments on Hand	\$601,830	\$601,830	\$341,062	\$341,062
C-2 General Fund Reductions:				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$365,000	\$349,866	\$140,000	\$140,000
C-2.3 Total Deductions (a+b)	\$365,000	\$349,866	\$140,000	\$140,000
C-2.4 Estimated Non-Restricted Funds Available	\$236,830	\$251,964	\$201,062	\$201,062

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-3				
C-3.1 Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	\$0	
C-3.2 Date of Reserve Approval in Minutes: _____				
C-3.3 Amount to be added to the reserve				
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. _____				
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)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending Approval
C-4				
C-4.1 Beginning Balance in Reserve Account (end of previous year)	\$225,000	\$225,000	\$209,866	\$209,866
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	\$225,000	\$225,000	\$209,866	\$209,866
C-4.6 Identify the amount and project to be spent from "Other"				
C-4.7 a. Canal Lining		\$15,134	\$209,866	\$209,866
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	\$15,134	\$209,866	\$209,866
C-4.12 Balance to be retained in Other Reserve Account	\$225,000	\$209,866	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

	2016-2017 Actual	2017-2018 Estimated	2018-2019 Proposed	Pending 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	\$15,134	\$209,866	\$209,866