

Final Budget

Mountain View Cemetery District													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>P.O. Box 508</td></tr> <tr><td>Riverton, WY 82501</td></tr> <tr><td>307-856-2637</td></tr> <tr><td>Fremont County</td></tr> </table>	P.O. Box 508	Riverton, WY 82501	307-856-2637	Fremont County	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Location:</td> <td>Holiday Inn - Riverton, WY</td> </tr> <tr> <td style="text-align: right;">Date:</td> <td>7/21/2020</td> </tr> <tr> <td style="text-align: right;">Time:</td> <td>6:30 p.m.</td> </tr> <tr> <td style="text-align: right;">Budget Prepared by:</td> <td>Carmen Milbury, DAPCPA Riverton, LLC</td> </tr> </table>	Location:	Holiday Inn - Riverton, WY	Date:	7/21/2020	Time:	6:30 p.m.	Budget Prepared by:	Carmen Milbury, DAPCPA Riverton, LLC
P.O. Box 508													
Riverton, WY 82501													
307-856-2637													
Fremont County													
Location:	Holiday Inn - Riverton, WY												
Date:	7/21/2020												
Time:	6:30 p.m.												
Budget Prepared by:	Carmen Milbury, DAPCPA Riverton, LLC												

S-A	BUDGET MESSAGE	W.S. 10-4-104(d)
<p>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 budget will require accessing most of the 3 mils allowed. Several years ago the Mountain View Cemetery District purchased land north of the cemetery. It will take several years to ready the land for use. The estimated cost for the first phase of the development is approximately \$1.7 million.</p> <p>The estimated cost was received after the preliminary budget was sent. In the preliminary budget the Board had input some funds for the land work under the capital expenditures. Once the actual estimate was received it was determined that it would be more efficient to move those funds and the additional funds requested to a special reserve fund since this process will have to be done over multiple fiscal years.</p> <p>The remaining income and expenses and in line with prior years budgets.</p>		

S-B	RESERVE DESCRIPTION
<p>The Mountain View Cemetery District maintains an emergency reserve of \$140,000.00. The Mountain View Cemetery District is establishing a special reserve fund to ready new land for use with an initial funding of \$650,000.00.</p>	

S-C	Names of Board Members	Date of End of Term
	Rose Stanbury, Chairman	12/31/22
	Mike Martin, Vice Chairman	12/31/20
	Dennis Tippits, Secretary/Treasurer	12/31/20
	Jerry Kintzler	12/31/20
	Robert Davis	12/31/22
	Geraldine Boesch	12/31/22

	Does the district have regular office hours exceeding 20 hours per week? <input style="float: right;" type="checkbox"/> Yes
If Yes, enter	
Address of office:	320 S. 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?
 Offices of DAPCPA Riverton, LLC., 320 S. Federal Blvd., Riverton, WY 82501

How and where are the notices of meeting posted for the public?
 Newspaper Advertising, County Clerk's Office

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

FINAL BUDGET SUMMARY

OVERVIEW		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$440,610	\$528,637	\$727,883	\$385,383
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	-\$95,124	-\$111,716	\$0	\$650,000
S-4	Total General Fund and Forecasted Revenues Available	\$645,926	\$687,938	\$727,883	\$1,035,383
S-5	Amount requested from County Commissioners	\$326,512	\$366,627	\$410,166	\$717,666
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-7	Operating Revenues	\$16,090	\$18,890	\$20,200	\$20,200
S-8	Tax levy (From the County Treasurer)	\$326,512	\$366,627	\$410,166	\$717,666
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	\$4,434	\$3,531	\$3,200	\$3,200
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$347,036	\$389,049	\$433,566	\$741,066

FY 7/1/20-6/30/21 Mountain View Cemetery District

EXPENDITURE SUMMARY		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-15	Capital Outlay	\$79,539	\$135,124	\$413,200	\$70,700
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$13,847	\$11,758	\$25,800	\$25,800
S-18	Operations	\$197,741	\$206,066	\$216,273	\$216,273
S-19	Indirect Costs	\$54,360	\$63,973	\$72,610	\$72,610
S-20R	Expenditures paid by Reserves	\$95,124	\$111,716	\$0	\$0
S-20	Total Expenditures	\$440,610	\$528,637	\$727,883	\$385,383

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

CASH AND INVESTMENTS		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$298,890	\$298,890	\$284,317	\$284,317
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$346,840	\$251,716	\$140,000	\$140,000
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$346,840	\$251,716	\$140,000	\$140,000
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$650,000
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$650,000
S-31	Subtotal	\$346,840	\$251,716	\$140,000	\$790,000
S-32	Less Total to be spent	\$95,124	\$111,716	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$251,716	\$140,000	\$140,000	\$790,000

End of Summary

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

Date adopted by Special District 07.28.2020

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

PREPARED BY: Carmen Milbury, DAPCPA Rivert

DISTRICT PHONE: 307-856-2637

Final Budget

Mountain View 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	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$326,512	\$366,627	\$410,166	\$717,666
R-1.2	Other County Support				

FORECASTED REVENUE

		2018-2019 Actual	2019-2020 Estimated	2020-2021 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	\$16,090	\$18,890	\$20,200	\$20,200
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$16,090	\$18,890	\$20,200	\$20,200
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	\$3,234	\$2,331	\$2,000	\$2,000
R-5.2	Other: Specify <u>Land Rent</u>	\$1,200	\$1,200	\$1,200	\$1,200
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$4,434	\$3,531	\$3,200	\$3,200
R-5.5	Total Forecasted Revenue	\$20,524	\$22,421	\$23,400	\$23,400
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 6/30/2021

CAPITAL OUTLAY BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 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	\$515	\$1,275	\$2,000	\$2,000
E-1.6	Cemetery Master Plan	\$2,610	\$10,738	\$75,000	
E-1.7	see additional details	\$76,414	\$123,111	\$336,200	\$68,700
E-1.8	TOTAL CAPITAL OUTLAY	\$79,539	\$135,124	\$413,200	\$70,700

ADMINISTRATION BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 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	\$129	\$0	\$300	\$300
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$1,020	\$0	\$5,000	\$5,000
E-4.2	Accounting/Auditing	\$9,615	\$8,800	\$15,000	\$15,000
E-4.3	Other (Specify)				
E-4.4	Property Taxes		\$15	\$2,000	\$2,000
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	\$3,082	\$2,943	\$3,000	\$3,000
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$13,847	\$11,758	\$25,800	\$25,800

Final Budget

Mountain View Cemetery District

FYE 6/30/2021

OPERATIONS BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$132,750	\$145,772	\$148,773	\$148,773
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				
E-8.2	Other (Specify)				
E-8.3	_____				
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Fuel & Oil	\$4,838	\$3,271	\$4,000	\$4,000
E-9.2	Equipment Hire	\$1,502	\$684	\$2,000	\$2,000
E-9.3	Fertilizer	\$2,244	\$4,147	\$5,000	\$5,000
E-9.4	Supplies	\$1,655	\$1,492	\$2,000	\$2,000
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Natural Gas/Electricity	\$8,212	\$11,152	\$12,500	\$12,500
E-10.2	Telephone/Internet	\$1,939	\$3,258	\$3,300	\$3,300
E-10.3	Water & Sanitation	\$4,685	\$3,347	\$5,500	\$5,500
E-10.4	Propane	\$491	\$570	\$1,200	\$1,200
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Repairs/Maintenance	\$38,283	\$31,232	\$30,000	\$30,000
E-11.2	Irrigation Water	\$1,142	\$1,142	\$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	\$197,741	\$206,066	\$216,273	\$216,273

Final Budget

Mountain View Cemetery District

FYE 6/30/2021

INDIRECT COSTS BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	\$8,523	\$8,523	\$10,000	\$10,000
E-14.2	Buildings and vehicles				
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	<u>Surety Bond</u>	\$250	\$100	\$100	\$100
E-14.6	_____				
E-14.7	_____				
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$12,018	\$11,203	\$11,200	\$11,200
E-15.2	Workers Compensation	\$3,353	\$4,123	\$3,110	\$3,110
E-15.3	Unemployment Taxes	\$1,603	\$3,000	\$3,600	\$3,600
E-15.4	Retirement	\$12,732	\$16,399	\$16,600	\$16,600
E-15.5	Health Insurance	\$15,881	\$20,625	\$28,000	\$28,000
E-15.6	Other (Specify)				
E-15.7	_____				
E-15.8	_____				
E-15.9	_____				
E-17	TOTAL INDIRECT COSTS	\$54,360	\$63,973	\$72,610	\$72,610

DEBT SERVICE BUDGET

		2018-2019 Actual	2019-2020 Estimated	2020-2021 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 6/30/2021

GENERAL FUNDS

	End of Year	Beginning	Beginning	Final Approval
	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	
C-1 Balances at Beginning of Fiscal Year				
C-1.1 General Fund Checking Account Balance	\$30,324	\$30,324	\$27,345	\$27,345
C-1.2 Savings and Investments Account Balance	\$162,799	\$162,799	\$166,972	\$166,972
C-1.3 General Fund CD Balance	\$105,766	\$105,766	\$100,000	\$100,000
C-1.4 All Other Funds		\$0		
C-1.5 Reserves (From Below)	\$251,716	\$251,716	\$140,000	\$790,000
C-1.6 Total Estimated Cash and Investments on Hand	\$550,606	\$550,606	\$434,317	\$1,084,317
C-2 General Fund Reductions:				
C-2.1 a. Unpaid bills at FYE				
C-2.2 b. Reserves	\$251,716	\$140,000	\$140,000	\$790,000
C-2.3 Total Deductions (a+b)	\$251,716	\$140,000	\$140,000	\$790,000
C-2.4 Estimated Non-Restricted Funds Available	\$298,890	\$410,605	\$294,317	\$294,317

SINKING & DEBT SERVICE FUNDS

	2018-2019 Actual	2019-2020 Estimated	2020-2021 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				
C-3.4 Date of Reserve Approval in Minutes:				
C-3.5 SUB-TOTAL	\$0	\$0	\$0	\$0
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 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	\$0	\$0	\$0	\$0

RESERVES

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-4				
C-4.1 Beginning Balance in Reserve Account (end of previous year)	\$346,840	\$251,716	\$140,000	\$140,000
C-4.2 Date of Reserve Approval in Minutes:				
C-4.3 Amount to be added to the reserve				\$650,000
C-4.4 Date of Reserve Approval in Minutes: 7/21/2020				
C-4.5 SUB-TOTAL	\$346,840	\$251,716	\$140,000	\$790,000
C-4.6 Identify the amount and project to be spent				
C-4.7 a. Canal Lining	\$95,124	\$79,680		
C-4.8 b. Excess Returned		\$32,036		
C-4.9 c. _____				
C-4.10 Date of Reserve Approval in Minutes:				
C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$95,124	\$111,716	\$0	\$0
C-4.12 Balance to be retained	\$251,716	\$140,000	\$140,000	\$790,000

BOND FUNDS

	2018-2019 Actual	2019-2020 Estimated	2020-2021 Proposed	Final Approval
C-5				
C-5.1 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
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	\$0	\$0	\$0	\$0
C-5.6 Identify the amount and project to be spent				
C-5.7 Date of Reserve Approval in Minutes:				
C-5.8 Balance to be retained	\$0	\$0	\$0	\$0
C-5.9 TOTAL TO BE SPENT	\$95,124	\$111,716	\$0	\$0

