

Final Budget

Riverside Cemetery District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2016

SCHEDULE B
ADMINISTRATION BUDGET

DATA INPUT

ACTIVITY		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
B-1	Personnel Services:				
B-1.1	Administrator	\$184,802	\$195,000	\$195,000	\$195,000
B-1.2	Secretary				
B-1.3	Clerical	\$2,281	\$5,000	\$3,000	\$5,000
B-1.4	Other (Specify)				
B-1.5	_____				
B-1.6	_____				
B-2	Board Expenses:				
B-2.1	Travel				
B-2.2	Mileage				
B-2.3	Other (Specify)				
B-2.4	Meetings, Trustee's Exp.	\$4,451	\$5,000	\$5,000	\$5,000
B-2.5	_____				
B-3	Contractual Services:				
B-3.1	Legal	\$6,347	\$7,000	\$5,000	\$6,000
B-3.2	Accounting/Auditing	\$5,000	\$5,000	\$6,000	\$5,500
B-3.3	Other (Specify)				
B-3.4	_____				
B-3.5	_____				
B-4	Other:				
B-4.1	Office Supplies				
B-4.2	Office equipment, rent & repair	\$3,345	\$5,000	\$5,000	\$5,000
B-4.3	Education	\$1,614	\$2,500	\$2,500	\$2,000
B-4.4	Registrations	\$150	\$500	\$500	\$500
B-4.5	Other (Specify)				
B-4.6	_____				
B-4.7	_____				
B-5	TOTAL ADMINISTRATION	\$207,990	\$225,000	\$222,000	\$224,000

Form approved by Department of Audit, Public Funds Division

Final Budget

Riverside Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE C
OPERATIONS BUDGET

DATA INPUT

ACTIVITY		2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
C-1	Personnel Services:				
C-1.1	Wages--Operations	\$63,624	\$70,000	\$70,000	\$70,000
C-1.2	Service Contracts				
C-1.3	Other (Specify)				
C-1.4	Building Repairs	\$769	\$3,000	\$3,000	\$3,000
C-1.5	Equip. & Misc. Repairs	\$29,996	\$35,000	\$20,000	\$20,000
C-2	Travel:				
C-2.1	Mileage				
C-2.2	Other (Specify)				
C-2.3					
C-2.4					
C-3	Operating supplies (List):				
C-3.1	Office Supplies/Main./Rej	\$9,697	\$10,200	\$10,500	\$15,600
C-3.2	Tools & Shop Supplies	\$11,033	\$13,000	\$13,000	\$10,000
C-3.3	Hose & Water Line	\$9,912	\$200,000	\$50,000	\$50,000
C-3.4	Fuel & Vehicle Maint.	\$19,650	\$29,000	\$30,000	\$29,000
C-4	Program Services (List):				
C-4.1	Fertilizer & Weed Control	\$3,422	\$5,000	\$5,000	\$5,000
C-4.2	Water	\$1,290	\$1,500	\$2,000	\$2,000
C-4.3	Landscaping	\$4,332	\$6,000	\$6,000	\$6,000
C-4.4	Grave Fill	\$7,033	\$10,000	\$10,000	\$10,000
C-5	Contractual Arrangements (List):				
C-5.1	Utilities - Electric	\$22,296	\$25,000	\$25,000	\$25,000
C-5.2	Utilities - Gas	\$4,777	\$6,000	\$6,000	\$6,000
C-5.3	Telephone/Internet/Secur	\$7,246	\$8,000	\$8,000	\$15,000
C-5.4					
C-6	Other operations (Specify):				
C-6.1	Equipment Rental	\$1,930	\$2,000	\$1,000	\$2,000
C-6.2					
C-6.3					
C-6.4					
C-7	TOTAL OPERATIONS	\$197,007	\$423,700	\$259,500	\$268,600

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Riverside Cemetery District
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FYE 6/30/2016

SCHEDULE D
INDIRECT COSTS BUDGET

DATA INPUT

		ACTIVITY	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
D-1	Insurance					
D-1.1		Liability	\$2,052	\$2,600	\$2,600	\$2,600
D-1.2		Buildings and vehicles	\$6,708	\$7,400	\$8,000	\$8,000
D-1.3		Equipment	\$4,590	\$5,000	\$6,000	\$6,400
D-1.4		Other (Specify)				
D-1.5		<u>Surety Bond</u>	\$276	\$400	\$400	\$400
D-1.6						
D-2	Indirect payroll costs:					
D-2.1		FICA (Social Security) taxes	\$19,004	\$23,000	\$23,000	\$23,000
D-2.2		Workers Compensation	\$9,021	\$10,000	\$10,000	\$10,000
D-2.3		Unemployment Taxes	\$3,495	\$7,000	\$7,000	\$7,500
D-2.4		Retirement	\$25,483	\$28,000	\$30,000	\$30,000
D-2.5		Health Insurance	\$42,320	\$48,000	\$48,000	\$48,000
D-2.6		Other (Specify)				
		<u>State Taxes/Water Asses</u>	\$2,183	\$2,500	\$3,000	\$3,000
D-3	Depreciation Expenses					
D-4	TOTAL INDIRECT COSTS		\$115,132	\$133,900	\$138,000	\$138,900

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Riverside Cemetery District
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FYE 6/30/2016

SCHEDULE E
CAPITAL OUTLAY BUDGET

DATA INPUT

		ACTIVITY
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>Streets/Off.Improvements</u>
E-1.6		<u>Engineering/Consulting</u>
E-2	TOTAL CAPITAL OUTLAY	

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$85,442	\$98,900	\$244,500	\$292,500
\$217,898	\$100,000	\$100,000	\$100,000
		\$50,000	
\$32,568	\$63,500	\$33,000	\$23,000
\$67,002	\$80,000	\$80,000	\$80,000
\$402,910	\$342,400	\$507,500	\$495,500

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Final Budget

Riverside Cemetery District
NAME OF DISTRICT/BOARD

FYE 6/30/2016

SCHEDULE F
DEBT SERVICE BUDGET

DATA INPUT

F-1 Debt Service
F-1.1 Principal
F-1.2 Interest
F-1.3 Fees
F-2 TOTAL DEBT SERVICE

ACTIVITY

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$0	\$0	\$0	\$0

Form approved by Department of Audit, Public Funds Division

Final Budget

Riverside Cemetery District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

SCHEDULE G

DATA INPUT

FORECASTED REVENUE

- G-1 Government Support**
 - G-1.1 State Aid
 - G-1.2 County Aid
 - G-1.3 City (or Town) Aid
 - G-1.4 Other (Specify)
 - G-1.5 Total Government Support
- G-2 Operating Revenues**
 - G-2.1 Customer Charges
 - G-2.2 Sales of Goods or Services
 - G-2.3 Other Assessments
 - G-2.4 Total Operating Revenues
- G-3 Grants**
 - G-3.1 Direct Federal Grants
 - G-3.2 Federal Grants thru State Agencies
 - G-3.3 Grants from State Agencies
 - G-3.4 Total Grants
- G-4 Miscellaneous:**
 - G-4.1 Interest
 - G-4.2 Other: Specify
 - G-4.3 Other: Additional
 - G-4.4 Total Miscellaneous
- G-5 Total Forecasted Revenue**

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
G-1 Government Support				
\$1,235,025	\$1,125,000	\$1,125,000	\$1,127,000	\$1,127,000
\$1,235,025	\$1,125,000	\$1,125,000	\$1,127,000	\$1,127,000
G-2 Operating Revenues				
\$23,075	\$25,000	\$25,000	\$25,000	\$25,000
\$0	\$3,000	\$6,000	\$6,000	\$6,000
	\$4,000	\$5,000	\$5,000	\$5,000
\$23,075	\$32,000	\$36,000	\$36,000	\$36,000
G-3 Grants				
\$0	\$0	\$0	\$0	\$0
G-4 Miscellaneous:				
\$4,045	\$5,000	\$5,000	\$5,000	\$5,000
\$4,045	\$5,000	\$5,000	\$5,000	\$5,000
G-5 Total Forecasted Revenue				
\$1,262,145	\$1,162,000	\$1,166,000	\$1,168,000	\$1,168,000

G-6 DEPRECIATION (REPLACEMENT) RESERVE

- G-6.1 Balance in Reserve Account, beginning of budget year
- G-6.2 Amount to be added to the reserve
- G-6.3 SUB-TOTAL
- G-6.4 Identify the amount to be spent from "Reserve for Capital Outlay"
 - a. Street Sweeper
 - b. _____
 - c. _____
- G-6.5 TOTAL CAPITAL OUTLAY (a+b+c)
- G-6.6 Balance to be retained in Depreciation Reserve

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$213,881	\$597,881	\$597,881	\$597,881	\$597,881
\$540,000	\$50,000	\$100,000	\$100,000	\$100,000
\$753,881	\$647,881	\$697,881	\$697,881	\$697,881
\$156,000	\$50,000	\$50,000	\$50,000	\$50,000
\$156,000	\$50,000	\$50,000	\$50,000	\$50,000
\$597,881	\$597,881	\$647,881	\$647,881	\$647,881

G-7 OTHER RESERVE

- G-7.1 Balance in Reserve Account, beginning of budget year
- G-7.2 Amount to be added to the reserve
- G-7.3 SUB-TOTAL
- G-7.4 Identify the amount and project to be spent from "Other Reserves"
 - a. Riverside-Graham Road
 - b. _____
 - c. _____
- G-7.5 TOTAL OTHER RESERVE OUTLAY (a+b+c)
- G-7.6 Balance to be retained in Other Reserve Account (Line

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$842,167	\$1,053,167	\$430,167	\$430,167
	\$256,000	\$100,000	\$600,000	\$600,000
	\$1,098,167	\$1,153,167	\$1,030,167	\$1,030,167
			\$1,000,000	\$1,000,000
	\$45,000	\$723,000		
				\$0
	\$45,000	\$723,000	\$1,000,000	\$1,000,000
	\$1,053,167	\$430,167	\$30,167	\$30,167

G-8 EMERGENCY RESERVE (cash)

- G-8.1 Balance in Reserve Account, beginning of budget year
- G-8.2 Amount to be added to the reserve
- G-8.3 SUB-TOTAL
- G-8.4 Amount to be spent from Emergency Reserve (Cash)
- G-8.5 Balance to be retained in Cash Reserve Account (Line
- G-8.6 TOTAL TO BE SPENT

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$445,000	\$545,000	\$516,000	\$516,000
	\$100,000	\$21,000	\$100,000	\$100,000
	\$545,000	\$566,000	\$616,000	\$616,000
		\$50,000		
	\$545,000	\$516,000	\$616,000	\$616,000
	\$201,000	\$823,000	\$1,050,000	\$1,050,000

G-9 Total Estimated Cash and Investments on Hand (including any reserves listed above)

G-10 Deductions:

- G-10.1 a. Unpaid bills at FYE
- G-10.2 b. Reserves
- G-10.3 **Total Deductions (a+b)**

G-11 Estimated cash available

G-12 Other Forecasted Revenues:

- G-12.1 a. Other past due-as estimated by Co. Treas.
- G-12.2 b. Other forecasted revenue (specify):
- G-12.3 _____
- G-12.4 _____
- G-12.5 _____
- G-12.6 Total Other Forecasted Revenue (a+b)

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
	\$502,000	\$623,000	\$102,000	\$102,000
	\$2,196,048	\$1,544,048	\$1,294,048	\$1,294,048
	\$2,698,048	\$2,167,048	\$1,396,048	\$1,396,048
	-\$2,698,048	-\$2,167,048	-\$1,396,048	-\$1,396,048
				\$0
	\$0	\$0	\$0	\$0
	-\$1,435,903	-\$1,009,048	-\$234,048	-\$228,048

G-13 Total Cash Available and Forecasted Revenue

Final Budget

Riverside Cemetery District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

SCHEDULE H

DATA INPUT

Analysis of Additional Financial Support Required:

- H-1 Tax levy (for entities able to make levies)
- H-2 Other County Support
- H-3 Provision for tax shrinkage (Provided by County Treasurer)

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$1,235,025	\$1,125,000	\$1,125,000	\$1,127,000

Form approved by Department of Audit, Public Funds Division

Final Budget

Riverside Cemetery District

FYE 6/30/2016

NAME OF DISTRICT/BOARD

I-1 BUDGET MESSAGE

This year the Board of Trustees would like to request the full 3 mills again. We are beginning another phase of construction at Riverside-Graham Cemetery which entails roads, curb and gutter, surveying, etc. which will be approximately \$1,000,000. We also have plans to build a columbarium at that cemetery due to the success of the one that was built last year at Riverside Cemetery.

Form approved by Department of Audit, Public Funds Division

Final Budget

Riverside Cemetery District
NAME OF DISTRICT/BOARD

14-Jul-15
DATE OF BUDGET HEARING

6/30/2016
FISCAL YEAR ENDING

Riverside Cemetery Office
LOCATION OF BUDGET HEARING

5:00 p.m.
TIME OF HEARING

FINAL BUDGET SUMMARY

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
S-1 Total Expenditures, Cash Requirements	\$923,039	\$1,125,000	\$1,127,000	\$1,127,000
S-2 Total to be added to Reserves	\$896,000	\$171,000	\$800,000	\$800,000
S-3 Total Cash and Forecasted Revenues	-\$1,435,903	-\$1,005,048	-\$230,048	-\$228,048
S-4 Additional Financial Support Required	\$3,254,942	\$2,301,048	\$2,157,048	\$2,155,048
S-5 Amount as approved by County Commissioners	\$1,235,025	\$1,125,000	\$1,125,000	\$1,127,000

Analysis of additional Financial Support Required:

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
S-6 Tax levy (for entities able to make levies)	\$1,235,025	\$1,125,000	\$1,125,000	\$1,127,000
S-7 Other County Support	\$0	\$0	\$0	\$0

Additional funding approved by:

 County Commissioner

Date Approved _____

This year the Board of Trustees would like to request the full 3 mills again. We are beginning another phase of construction at Riverside-Graham Cemetery which entails roads, curb and gutter, surveying, etc. which will be approximately \$1,000,000. We also have plans to build a columbarium at that cemetery due to the success of the one that was built last year at Riverside Cemetery.

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

Date adopted by Special District

NAME OF DISTRICT/BOARD

CASH AND FORECASTED REVENUE

FORECASTED REVENUE

J-1	Government Support
J-2	Operating Revenues
J-3	Grants
J-4	Miscellaneous:
J-5	Estimated Cash Available
J-6	Other Forecasted Revenue
J-7	Total Cash Available and Forecasted Revenue

2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
\$1,235,025	\$1,125,000	\$1,125,000	\$1,127,000
\$23,075	\$32,000	\$36,000	\$36,000
\$0	\$0	\$0	\$0
\$4,045	\$5,000	\$5,000	\$5,000
-\$2,698,048	-\$2,167,048	-\$1,396,048	-\$1,396,048
\$0	\$0	\$0	\$0
-\$1,435,903	-\$1,005,048	-\$230,048	-\$228,048

ESTIMATED EXPENDITURES

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-8 Administration	\$207,990	\$225,000	\$222,000	\$224,000
J-9 Operations	\$197,007	\$423,700	\$259,500	\$268,600
J-10 Indirect Costs	\$115,132	\$133,900	\$138,000	\$138,900
J-11 Capital Outlay	\$402,910	\$342,400	\$507,500	\$495,500
J-12 Debt Service	\$0	\$0	\$0	\$0
J-13 Provision for Tax Shrinkage	\$0	\$0	\$0	\$0
J-14 Total Expenditures	\$923,039	\$1,125,000	\$1,127,000	\$1,127,000

SUMMARY OF RESERVE FUNDS

	2013-2014 Actual	2014-2015 Estimated	2015-2016 Proposed	Final Approval
J-15 Beginning Balance in Reserve Accounts				
J-15.1 a. Depreciation Reserve	\$213,881	\$597,881	\$597,881	\$597,881
J-15.2 b. Other Reserve	\$842,167	\$1,053,167	\$430,167	\$430,167
J-15.3 c. Emergency Reserve (Cash)	\$445,000	\$545,000	\$516,000	\$516,000
J-15.4 Total Reserves (a+b+c)	\$1,501,048	\$2,196,048	\$1,544,048	\$1,544,048
J-16 Amount to be added				
J-16.1 a. Depreciation Reserve	\$540,000	\$50,000	\$100,000	\$100,000
J-16.2 b. Other Reserve	\$256,000	\$100,000	\$600,000	\$600,000
J-16.3 c. Emergency Reserve (Cash)	\$100,000	\$21,000	\$100,000	\$100,000
J-16.4 Total to be added (a+b+c)	\$896,000	\$171,000	\$800,000	\$800,000
J-17 Subtotal	\$2,397,048	\$2,367,048	\$2,344,048	\$2,344,048
J-18 Less Total to be spent	\$201,000	\$823,000	\$1,050,000	\$1,050,000
J-19 Total Reserves	\$2,196,048	\$1,544,048	\$1,294,048	\$1,294,048

PREPARED BY: Cheryl L. Welch

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Cody, WY 82414

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