

Proposed Budget

Riverside Cemetery District			
Budget Hearing Information			
1721 Gulch St.		Location:	Riverside Cemetery office
Cody, WY 82414		Date:	7/26/2016
(307) 587-6662		Time:	5:00 p.m.
Park		Budget Prepared by:	Cheryl L. Welch

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>The Board of Trustees are asking for only 2 mills this year. We are still in our construction phase of our new cemetery, Riverside-Graham. We are planning on adding a Columbarium in the next year or two as funds allow. The approximate cost of this would be around \$300,000 - \$500,000. As burials accrue, we will need to add a computerized directory as we currently have in Riverside Cemetery. We are also planning on adding a GIS location service and apps in Riverside-Graham. Some of these projects can be paid for out of our reserve funds. We've maintained these reserves in preparation for completion of the new cemetery, however, due to decrease in burials and the economy, we are looking at spreading the completion over a period of years.</p>		

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$1,140,811	\$1,247,307	\$1,237,900	\$1,237,900
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	-\$196,632	\$215,839	-\$880,000	-\$880,000
S-4 Total General Fund and Forecasted Revenues	\$1,625,272	\$1,466,700	\$966,000	\$966,000
S-5 <i>Amount requested from County Commissioners</i>	\$1,280,168	\$1,400,000	\$900,000	\$900,000
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$27,300	\$39,700	\$41,000	\$41,000
S-8 Tax levy (From the County Treasurer)	\$1,280,168	\$1,400,000	\$900,000	\$900,000
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	\$4,767	\$5,000	\$5,000	\$5,000
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$1,312,235	\$1,444,700	\$946,000	\$946,000

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$567,458	\$760,300	\$668,500	\$668,500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$200,276	\$205,499	\$224,000	\$224,000
S-18	Operations	\$258,951	\$161,597	\$214,500	\$214,500
S-19	Indirect Costs	\$114,126	\$119,911	\$130,900	\$130,900
S-20	Total Expenditures	\$1,140,811	\$1,247,307	\$1,237,900	\$1,237,900

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	\$313,037	\$22,000	\$20,000	\$20,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$597,881	\$747,881	\$817,881	\$817,881
S-25	b. Other Reserve	\$1,053,167	\$662,535	\$458,374	\$458,374
S-26	c. Emergency Reserve (Cash)	\$545,000	\$589,000	\$939,000	\$939,000
	Total Reserves (a+b+c)	\$2,196,048	\$1,999,416	\$2,215,255	\$2,215,255
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$150,000	\$70,000	\$0	\$0
S-29	b. Other Reserve	\$250,000	\$510,000	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$44,000	\$350,000	\$0	\$0
	Total to be added (a+b+c)	\$444,000	\$930,000	\$0	\$0
S-31	Subtotal	\$2,640,048	\$2,929,416	\$2,215,255	\$2,215,255
S-32	Less Total to be spent	\$640,632	\$714,161	\$880,000	\$880,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,999,416	\$2,215,255	\$1,335,255	\$1,335,255

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 1721 Gulch St.
Cody, WY 82414

PREPARED BY: Cheryl L. Welch

DISTRICT PHONE: (307) 587-6662

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

Riverside 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)	\$1,280,168	\$1,400,000	\$900,000	\$900,000
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	\$23,100	\$28,000	\$28,000	\$28,000
R-3.2	Sales of Goods or Services	\$300	\$6,000	\$7,000	\$7,000
R-3.3	Other Assessments	\$3,900	\$5,700	\$6,000	\$6,000
R-3.4	Total Operating Revenues	\$27,300	\$39,700	\$41,000	\$41,000
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	\$4,767	\$5,000	\$5,000	\$5,000
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$4,767	\$5,000	\$5,000	\$5,000
R-5.5	Total Forecasted Revenue	\$32,067	\$44,700	\$46,000	\$46,000
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

Proposed Budget

Riverside 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	\$520,767	\$620,000	\$280,000	\$280,000
E-1.2	Vehicles	\$0	\$0	\$0	
E-1.3	Office Equipment	\$0	\$0	\$250,000	\$250,000
E-1.4	Other (Specify)				
E-1.5	<u>Streets/Off.Improvements</u>	\$14,803	\$300	\$8,500	\$8,500
E-1.6	<u>Engineering/Consulting</u>	\$31,888	\$140,000	\$130,000	\$130,000
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$567,458	\$760,300	\$668,500	\$668,500

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$182,000	\$183,000	\$195,000	\$195,000
E-2.2	Secretary				
E-2.3	Clerical	\$1,740	\$1,559	\$5,000	\$5,000
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>Meetings, Trustee's Exp.</u>	\$3,750	\$4,000	\$5,000	\$5,000
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal	\$2,909	\$4,000	\$5,000	\$5,000
E-4.2	Accounting/Auditing	\$5,500	\$5,500	\$5,500	\$5,500
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	\$3,780	\$6,355	\$6,000	\$6,000
E-5.3	Education	\$597	\$1,085	\$2,000	\$2,000
E-5.4	Registrations	\$0	\$0	\$500	\$500
E-5.5	Other (Specify)				
E-5.6	_____				
E-5.7	_____				
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$200,276	\$205,499	\$224,000	\$224,000

Proposed Budget

Riverside Cemetery District

FYE 6/30/2017

OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$44,800	\$54,000	\$60,000	\$60,000
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	Building Repairs		\$1,660	\$2,800	\$1,500	\$1,500
E-7.5	Equip. & Misc. Repairs		\$1,887	\$3,000	\$10,000	\$10,000
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	Office Supplies/Main./Ref		\$9,080	\$13,000	\$14,000	\$14,000
E-9.2	Tools & Shop Supplies		\$4,146	\$5,000	\$7,000	\$7,000
E-9.3	Hose & Water Line		\$128,628	\$9,000	\$25,000	\$25,000
E-9.4	Fuel & Vehicle Maint.		\$17,916	\$19,000	\$24,000	\$24,000
E-9.5						
E-10	Program Services (List)					
E-10.1	Fertilizer & Weed Control		\$2,772	\$3,000	\$5,000	\$5,000
E-10.2	Water		\$1,785	\$3,000	\$3,000	\$3,000
E-10.3	Landscaping		\$4,996	\$14,000	\$15,000	\$15,000
E-10.4	Grave Fill		\$4,180	\$2,205	\$8,000	\$8,000
E-10.5						
E-11	Contractual Arrangements (List)					
E-11.1	Utilities - Electric		\$21,577	\$22,000	\$25,000	\$25,000
E-11.2	Utilities - Gas		\$4,199	\$3,000	\$6,000	\$6,000
E-11.3	Telephone/Internet/Secur		\$11,325	\$8,000	\$10,000	\$10,000
E-11.4						
E-11.5						
E-12	Other operations (Specify)					
E-12.1	Equipment Rental		\$0	\$592	\$1,000	\$1,000
E-12.2						
E-12.3						
E-12.4						
E-12.5						
E-13	TOTAL OPERATIONS		\$258,951	\$161,597	\$214,500	\$214,500

Proposed Budget

Riverside Cemetery District
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 Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$69,485	\$22,000	\$20,000	\$20,000
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance	\$243,552			
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$1,999,416	\$2,215,255	\$1,335,255	\$1,335,255
C-1.6	Total Estimated Cash and Investments on Hand	\$2,312,453	\$2,237,255	\$1,355,255	\$1,355,255
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	\$33,000	\$60,000	\$50,000	\$50,000
C-2.2	b. Reserves	\$1,999,416	\$2,215,255	\$1,335,255	\$1,335,255
C-2.3	Total Deductions (a+b)	\$2,032,416	\$2,275,255	\$1,385,255	\$1,385,255
C-2.4	Estimated Non-Restricted Funds Available	\$280,037	-\$38,000	-\$30,000	-\$30,000

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$597,881	\$747,881	\$817,881	\$817,881
C-3.2	<i>Date of Reserve Approval in Minutes:</i> <u>7/8/2014</u>				
C-3.3	Amount to be added to the reserve	\$150,000	\$70,000	\$0	
C-3.4	<i>Date of Reserve Approval in Minutes:</i> <u>11/13/2014</u>				
C-3.5	SUB-TOTAL	\$747,881	\$817,881	\$817,881	\$817,881
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. Street Sweeper			\$400,000	\$400,000
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	\$400,000	\$400,000
C-3.12	Balance to be retained in Depreciation Reserve Account	\$747,881	\$817,881	\$417,881	\$417,881

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$1,053,167	\$662,535	\$458,374	\$458,374
C-4.2	<i>Date of Reserve Approval in Minutes:</i> <u>7/8/2014</u>				
C-4.3	Amount to be added to the reserve	\$250,000	\$510,000	\$0	
C-4.4	<i>Date of Reserve Approval in Minutes:</i> <u>11/13/2014</u>				
C-4.5	SUB-TOTAL	\$1,303,167	\$1,172,535	\$458,374	\$458,374
C-4.6	"Other Reserves"				
C-4.7	a. Columbarium & Irrigation	\$640,632	\$714,161	\$380,000	\$380,000
C-4.8	b. Riverside-Graham Road				
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)	\$640,632	\$714,161	\$380,000	\$380,000
C-4.12	Balance to be retained in Other Reserve Account	\$662,535	\$458,374	\$78,374	\$78,374

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$545,000	\$589,000	\$939,000	\$939,000
C-5.2	<i>Date of Reserve Approval in Minutes:</i> <u>7/8/2014</u>				
C-5.3	Amount to be added to the reserve	\$44,000	\$350,000		
C-5.4	<i>Date of Reserve Approval in Minutes:</i> <u>11/10/2015</u>				
C-5.5	SUB-TOTAL	\$589,000	\$939,000	\$939,000	\$939,000
C-5.6	Amount to be spent from Emergency Reserve (Cash)			\$100,000	\$100,000
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$589,000	\$939,000	\$839,000	\$839,000
C-5.9	TOTAL TO BE SPENT	\$640,632	\$714,161	\$880,000	\$880,000