

Final Budget

Riverside Cemetery District	
Budget Hearing Information	
1721 Gulch St.	Location: 1721 Gulch St. office
Cody, WY 82414	Date: 7/25/2023
(307) 587-6662	Time: 5:00 p.m.
Park County	Budget Prepared by: Cheryl L. Welch

S-A BUDGET MESSAGE W.S. 16-12-403 (c)

The board is asking for **1.5 mills**** this year. (Decreased from Proposed Budget by .5 mills). Our UV irrigation system is going to be installed this budget year, and will cost around \$400,000. This is less than we originally thought which is great, but we also need to update two work trucks. This was to happen last budget year, but due to the difficulty in getting them in at the dealer, it will happen this budget year. We also need to have new asphalt on the streets in the north part of Riverside Cemetery which will be around \$100,000. Also, a couple of new mowers are currently on order. ****After our July board meeting, the board moved to request 1.5 mills instead of the usual 2. They feel we have enough in reserves to complete our projects.**

S-B RESERVE DESCRIPTION

Reserves: For Depreciation Reserve for equipment, vehicles, unplanned large expenses, and irrigation update at Riverside-Graham. This budget year, they will be used for new asphalt on streets.

S-C

Names of Board Members	Date of End of Term	
Tara L. Hart	2024	Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes
Gary N. Williams	2024	
Chan Richard	2024	
Myles Haines	2026	
Rex Hayhurst	2026	
Cindi Durm	2026	
		If Yes, enter Address of office: 1721 Gulch St. City, State, Zip: Cody, WY 82414 Phone Number: (307) 587-6662 Hours Open: 8:00 a.m. - 4:30 p.m.

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

How and where are the notices of meeting posted for the public?
 Cemetery office, other than non-scheduled which is posted in Cody Enterprise

Where are the public meetings held?
 Riverside Cemetery office

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$872,474	\$876,008	\$1,666,426	\$1,666,426
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$290,891	\$466,000	-\$850,000	-\$850,000
S-4	Total General Fund and Forecasted Revenues Available	\$1,096,251	\$922,896	\$1,075,000	\$1,075,000
S-5	Amount requested from County Commissioners	\$853,186	\$1,121,000	\$900,000	\$900,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$48,850	\$45,000	\$50,000	\$50,000
S-8	Tax levy (From the County Treasurer)	\$853,186	\$1,121,000	\$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	\$1,319	\$30,000	\$25,000	\$25,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$903,355	\$1,196,000	\$975,000	\$975,000

FY 7/1/23-6/30/24 Riverside Cemetery District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$55,326	\$51,196	\$8,000	\$8,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$333,475	\$350,575	\$372,900	\$372,900
S-18	Operations	\$192,438	\$222,280	\$247,300	\$247,300
S-19	Indirect Costs	\$202,126	\$196,957	\$188,226	\$188,226
S-20R	Expenditures paid by Reserves	\$89,109	\$55,000	\$850,000	\$850,000
S-20	Total Expenditures	\$872,474	\$876,008	\$1,666,426	\$1,666,426

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$192,896	-\$273,104	\$100,000	\$100,000

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds		\$0	\$0	\$0
S-25	b. Reserves	\$1,682,365	\$1,973,256	\$2,439,256	\$2,439,256
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$1,682,365	\$1,973,256	\$2,439,256	\$2,439,256
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$380,000	\$521,000	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$380,000	\$521,000	\$0	\$0
S-31	Subtotal	\$2,062,365	\$2,494,256	\$2,439,256	\$2,439,256
S-32	Less Total to be spent	\$89,109	\$55,000	\$850,000	\$850,000
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,973,256	\$2,439,256	\$1,589,256	\$1,589,256

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

Final Budget

Riverside Cemetery District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$853,186	\$1,121,000	\$900,000	\$900,000
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) _____	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$48,850	\$45,000	\$50,000	\$50,000
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$48,850	\$45,000	\$50,000	\$50,000
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$1,319	\$30,000	\$25,000	\$25,000
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$1,319	\$30,000	\$25,000	\$25,000
R-5.5 Total Forecasted Revenue		\$50,169	\$75,000	\$75,000	\$75,000
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify): _____					
R-6.3 _____	4500				
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Final Budget

Riverside Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2024

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201	\$21,880	\$833	\$1,000	\$1,000
E-1.2 Vehicles	6210	\$30,000	\$22,191	\$0	
E-1.3 Office Equipment	6211	\$3,446	\$800	\$1,000	\$1,000
E-1.4 Other (Specify)					
E-1.5 Streets & Driveways	6200	\$0	\$23,372	\$0	
E-1.6 Engineering	6200		\$4,000	\$6,000	\$6,000
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$55,326	\$51,196	\$8,000	\$8,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$323,000	\$340,000	\$360,000	\$360,000
E-2.2 Secretary	7003				
E-2.3 Clerical	7004	\$833	\$600	\$600	\$600
E-2.4 Other (Specify)					
E-2.5	7005				
E-2.6	7005				
E-2.7					
E-3 Board Expenses					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 Meetings, Trustee's Exp.	7013	\$2,537	\$2,500	\$2,800	\$2,800
E-3.5	7013				
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021	\$140	\$55	\$1,000	\$1,000
E-4.2 Accounting/Auditing	7022	\$6,000	\$6,500	\$6,500	\$6,500
E-4.3 Other (Specify)					
E-4.4	7023				
E-4.5	7023				
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031				
E-5.2 Office equipment, rent & repair	7032	\$836	\$800	\$1,000	\$1,000
E-5.3 Education	7033	\$129	\$120	\$1,000	\$1,000
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6	7035				
E-5.7	7035				
E-5.8					
E-6 TOTAL ADMINISTRATION		\$333,475	\$350,575	\$372,900	\$372,900

Final Budget

Riverside Cemetery District

FYE 6/30/2024

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	7202 \$32,633	\$35,000	\$40,000	\$40,000
E-7.2	Service Contracts	7203			
E-7.3	Other (Specify)				
E-7.4	Bldg. Repairs	7204 \$0	\$18,000	\$15,000	\$15,000
E-7.5	Equip. & Misc. Repairs	7204 \$3,227	\$3,500	\$4,000	\$4,000
E-7.6					
E-8	Travel				
E-8.1	Mileage	7211			
E-8.2	Other (Specify)				
E-8.3		7212			
E-8.4		7212			
E-8.5					
E-9	Operating supplies (List)				
E-9.1	Off. Supp/Main./Repair	7220 \$18,301	\$17,000	\$20,000	\$20,000
E-9.2	Tools & Shop Supplies	7220 \$6,606	\$8,500	\$9,000	\$9,000
E-9.3	Hose & Water Line	7220 \$35,346	\$45,000	\$50,000	\$50,000
E-9.4	Fuel/Vehicle Main.	7220 \$25,491	\$28,000	\$30,000	\$30,000
E-9.5					
E-10	Program Services (List)				
E-10.1	Fert. & Weed Control	7230 \$5,314	\$2,480	\$5,000	\$5,000
E-10.2	Water	7230 \$1,532	\$1,300	\$1,800	\$1,800
E-10.3	Landscaping/Grounds Main.	7230 \$14,496	\$15,000	\$16,000	\$16,000
E-10.4	Grave Fill	7230 \$10,471	\$5,000	\$10,000	\$10,000
E-10.5					
E-11	Contractual Arrangements (List)				
E-11.1	Utilities - Electric	7400 \$24,569	\$26,000	\$28,000	\$28,000
E-11.2	Utilities - Gas	7400 \$5,852	\$10,000	\$10,000	\$10,000
E-11.3	Telephone/Internet/Security	7400 \$7,751	\$7,500	\$8,000	\$8,000
E-11.4		7400			
E-11.5					
E-12	Other operations (Specify)				
E-12.1	Equip. Rental	7450 \$849	\$0	\$500	\$500
E-12.2		7450			
E-12.3		7450			
E-12.4		7450			
E-12.5					
E-13	TOTAL OPERATIONS	\$192,438	\$222,280	\$247,300	\$247,300

Final Budget

Riverside Cemetery District

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	7502	\$8,008	\$8,200	\$8,300
E-14.2	Buildings and vehicles	7503	\$8,089	\$8,840	\$8,900
E-14.3	Equipment	7504	\$40,585	\$22,191	\$0
E-14.4	Other (Specify)				
E-14.5	Surety Bond	7505	\$226	\$226	\$226
E-14.6		7505			
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	7511	\$20,035	\$25,000	\$30,000
E-15.2	Workers Compensation	7512	\$5,576	\$6,000	\$7,000
E-15.3	Unemployment Taxes	7513	\$3,869	\$4,000	\$5,000
E-15.4	Retirement	7514	\$57,948	\$59,000	\$63,000
E-15.5	Health Insurance	7515	\$55,433	\$61,000	\$63,000
E-15.6	Other (Specify)				
E-15.7	State Taxes/Water Assess	7516	\$2,357	\$2,500	\$2,800
E-15.8		7516			
E-15.9					
E-17	TOTAL INDIRECT COSTS		\$202,126	\$196,957	\$188,226

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
D-1	Debt Service				
D-1.1	Principal	6401			
D-1.2	Interest	6410			
D-1.3	Fees	6420			
D-2	TOTAL DEBT SERVICE		\$0	\$0	\$0

Final Budget

Riverside Cemetery District
NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$202,896	\$202,896	\$110,000	\$110,000
C-1.2	Savings and Investments	1040		\$0		
C-1.3	General Fund CD Balance	1050		\$0		
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$1,973,256	\$1,973,256	\$1,589,256	\$1,589,256
C-1.6	Total Estimated Cash and Investments on Hand		\$2,176,152	\$2,176,152	\$1,699,256	\$1,699,256

C-2	General Fund Reductions:	DOA Chart of Accounts				
C-2.1	a. Unpaid bills at FYE	2010	\$10,000	\$10,000	\$10,000	\$10,000
C-2.2	b. Reserves		\$1,973,256	\$2,439,256	\$1,589,256	\$1,589,256
C-2.3	Total Deductions (a+b)		\$1,983,256	\$2,449,256	\$1,599,256	\$1,599,256
C-2.4	Estimated Non-Restricted Funds Available		\$192,896	-\$273,104	\$100,000	\$100,000

C-3	SINKING & DEBT SERVICE FUNDS	DOA Chart of Accounts
		1070

C-3		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes: <u>7/14/2021</u>				
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

C-4	RESERVES	DOA Chart of Accounts
		1090

C-4		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$1,682,365	\$1,973,256	\$2,439,256	\$2,439,256
C-4.2	Date of Reserve Approval in Minutes: <u>7/11/2023</u>				
C-4.3	Amount to be added to the reserve	\$380,000	\$521,000		
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$2,062,365	\$2,494,256	\$2,439,256	\$2,439,256
C-4.6	Identify the amount and project to be spent				
C-4.7	a. Trailer/Loader/Fork	\$89,109	\$55,000		
C-4.8	b. Equipment				
C-4.9	c. See Additional Details			\$850,000	\$850,000
C-4.10	Date of Reserve Approval in Minutes: _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$89,109	\$55,000	\$850,000	\$850,000
C-4.12	Balance to be retained	\$1,973,256	\$2,439,256	\$1,589,256	\$1,589,256

C-5	BOND FUNDS	DOA Chart of Accounts
		1060

C-5		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
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	\$89,109	\$55,000	\$850,000	\$850,000