

# Final Budget

| Riverside Cemetery District |                                     |
|-----------------------------|-------------------------------------|
| Budget Hearing Information  |                                     |
| 1721 Gulch St.              | Location: 1721 Gulch St. office     |
| Cody, WY 82414              | Date: 7/19/2022                     |
| (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 the full 2 mills again this year. We have a portion of the money in reserves for our updated UV irrigation system at Riverside-Graham Cemetery, but the cost is approximate, and with the current economy there is no way to fully estimate the cost. (Our ball park figure is somewhere around \$800,000). We've been planning for this for the last few years, but this year is the year we will update it. The board voted at the last board meeting on July 12th to replace 2 mowers, add two 4-wheelers for spraying and fertilizing, and update a couple of work trucks. They also voted to have the streets sealed in the upper part of the cemetery which will cost around \$50,000.

**S-B RESERVE DESCRIPTION**

Reserves: For Depreciation Reserve for equipment, unplanned large expenses, and irrigation update at Riverside-Graham

**S-C**

| Names of Board Members | Date of End of Term |
|------------------------|---------------------|
| Tara L. Hart           | 2024                |
| Gary N. Williams       | 2024                |
| Chan Richard           | 2024                |
| Myles Haines           | 2022                |
| Rex Hayhurst           | 2022                |
| Cindi Durm             | 2022                |
|                        |                     |
|                        |                     |
|                        |                     |
|                        |                     |
|                        |                     |

Does the district have regular office hours exceeding 20 hours per week? Yes

**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?  
 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?  
 Cemetery office

## FINAL BUDGET SUMMARY

| OVERVIEW |   | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval |
|----------|---|---------------------|------------------------|-----------------------|----------------|
| S-1      | <b>Total Budgeted Expenditures</b>                          | \$631,531           | \$908,880              | \$1,181,536           | \$1,181,536    |
| S-2      | <b>Total Principal to Pay on Debt</b>                       | \$0                 | \$0                    | \$0                   | \$0            |
| S-3      | <b>Total Change to Restricted Funds</b>                     | \$0                 | \$260,891              | -\$120,000            | -\$120,000     |
| S-4      | <b>Total General Fund and Forecasted Revenues Available</b> | \$1,072,805         | \$946,696              | \$1,108,050           | \$1,108,050    |
| S-5      | <i>Amount requested from County Commissioners</i>           | \$829,788           | \$695,000              | \$938,250             | \$938,250      |
| S-6      | <b>Additional Funding Needed :</b>                          |                     |                        | <b>\$0</b>            | <b>\$0</b>     |

| REVENUE SUMMARY |   | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval |
|-----------------|---|---------------------|------------------------|-----------------------|----------------|
| S-7             | <b>Operating Revenues</b>                         | \$38,050            | \$47,900               | \$48,900              | \$48,900       |
| S-8             | <b>Tax levy (From the County Treasurer)</b>       | \$829,788           | \$695,000              | \$938,250             | \$938,250      |
| S-9             | <b>Government Support</b>                         | \$0                 | \$0                    | \$0                   | \$0            |
| S-10            | <b>Grants</b>                                     | \$0                 | \$0                    | \$0                   | \$0            |
| S-11            | <b>Other County Support (Not from Co. Treas.)</b> | \$0                 | \$0                    | \$0                   | \$0            |
| S-12            | <b>Miscellaneous</b>                              | \$2,071             | \$900                  | \$900                 | \$900          |
| S-13            | <b>Other Forecasted Revenue</b>                   | \$0                 | \$0                    | \$0                   | \$0            |

|      |                      |           |           |           |           |
|------|----------------------|-----------|-----------|-----------|-----------|
| S-14 | <b>Total Revenue</b> | \$869,909 | \$743,800 | \$988,050 | \$988,050 |
|------|----------------------|-----------|-----------|-----------|-----------|

FY 7/1/22-6/30/23

Riverside Cemetery District

| EXPENDITURE SUMMARY |                                      | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval |
|---------------------|--------------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15                | <b>Capital Outlay</b>                | \$36,806            | \$93,332               | \$205,000             | \$205,000      |
| S-16                | <b>Interest and Fees On Debt</b>     | \$0                 | \$0                    | \$0                   | \$0            |
| S-17                | <b>Administration</b>                | \$290,291           | \$300,276              | \$342,000             | \$342,000      |
| S-18                | <b>Operations</b>                    | \$148,367           | \$180,832              | \$276,000             | \$276,000      |
| S-19                | <b>Indirect Costs</b>                | \$156,067           | \$245,331              | \$238,536             | \$238,536      |
| S-20R               | <b>Expenditures paid by Reserves</b> | \$0                 | \$89,109               | \$120,000             | \$120,000      |
| S-20                | <b>Total Expenditures</b>            | \$631,531           | \$908,880              | \$1,181,536           | \$1,181,536    |

| DEBT SUMMARY |                               | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval |
|--------------|-------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-21         | <b>Principal Paid on Debt</b> | \$0                 | \$0                    | \$0                   | \$0            |

| CASH AND INVESTMENTS |                            | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval |
|----------------------|----------------------------|---------------------|------------------------|-----------------------|----------------|
| S-22                 | <b>TOTAL GENERAL FUNDS</b> | \$202,896           | \$202,896              | \$120,000             | \$120,000      |

**Summary of Reserve Funds**

|      |  |             |             |             |             |
|------|--|-------------|-------------|-------------|-------------|
| S-23 | <b>Beginning Balance in Reserve Accounts</b> |             |             |             |             |
| S-24 | a. Sinking and Debt Service Funds            | \$0         | \$0         | \$0         | \$0         |
| S-25 | b. Reserves                                  | \$1,682,365 | \$1,682,365 | \$1,943,256 | \$1,943,256 |
| S-26 | c. Bond Funds                                | \$0         | \$0         | \$0         | \$0         |
|      | <b>Total Reserves (a+b+c)</b>                | \$1,682,365 | \$1,682,365 | \$1,943,256 | \$1,943,256 |
| S-27 | <b>Amount to be added</b>                    |             |             |             |             |
| S-28 | a. Sinking and Debt Service Funds            | \$0         | \$0         | \$0         | \$0         |
| S-29 | b. Reserves                                  | \$0         | \$350,000   | \$0         | \$0         |
| S-30 | c. Bond Funds                                | \$0         | \$0         | \$0         | \$0         |
|      | <b>Total to be added (a+b+c)</b>             | \$0         | \$350,000   | \$0         | \$0         |
| S-31 | <b>Subtotal</b>                              | \$1,682,365 | \$2,032,365 | \$1,943,256 | \$1,943,256 |
| S-32 | <b>Less Total to be spent</b>                | \$0         | \$89,109    | \$120,000   | \$120,000   |
| S-33 | <b>TOTAL RESERVES AT END OF FISCAL YEAR</b>  | \$1,682,365 | \$1,943,256 | \$1,823,256 | \$1,823,256 |

*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 6/30/2023 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

|  | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--|-----------------------|------------------|---------------------|--------------------|----------------|
| <b>R-1 Property Taxes and Assessments Received</b> |                       |                  |                     |                    |                |
| R-1.1 Tax Levy (From the County Treasurer)         | 4001                  | \$829,788        | \$695,000           | \$938,250          | \$938,250      |
| R-1.2 Other County Support (see note on the right) | 4005                  |                  |                     |                    |                |

## FORECASTED REVENUE

|  | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--|-----------------------|------------------|---------------------|--------------------|----------------|
| <b>R-2 Revenues from Other Governments</b>         |                       |                  |                     |                    |                |
| 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 <b>Total Government Support</b>              |                       | \$0              | \$0                 | \$0                | \$0            |
| <b>R-3 Operating Revenues</b>                      |                       |                  |                     |                    |                |
| R-3.1 Customer Charges                             | 4300                  | \$29,700         | \$39,000            | \$40,000           | \$40,000       |
| R-3.2 Sales of Goods or Services                   | 4300                  | \$1,200          | \$1,200             | \$1,200            | \$1,200        |
| R-3.3 Other Assessments                            | 4503                  | \$7,150          | \$7,700             | \$7,700            | \$7,700        |
| R-3.4 <b>Total Operating Revenues</b>              |                       | \$38,050         | \$47,900            | \$48,900           | \$48,900       |
| <b>R-4 Grants</b>                                  |                       |                  |                     |                    |                |
| 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 <b>Total Grants</b>                          |                       | \$0              | \$0                 | \$0                | \$0            |
| <b>R-5 Miscellaneous Revenue</b>                   |                       |                  |                     |                    |                |
| R-5.1 Interest                                     | 4501                  | \$2,071          | \$900               | \$900              | \$900          |
| R-5.2 Other: Specify _____                         | 4500                  |                  |                     |                    |                |
| R-5.3 Other: Additional _____                      |                       |                  |                     |                    |                |
| R-5.4 <b>Total Miscellaneous</b>                   |                       | \$2,071          | \$900               | \$900              | \$900          |
| R-5.5 <b>Total Forecasted Revenue</b>              |                       | \$40,121         | \$48,800            | \$49,800           | \$49,800       |
| <b>R-6 Other Forecasted Revenue</b>                |                       |                  |                     |                    |                |
| 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 <b>Total Other Forecasted Revenue (a+b)</b>  |                       | \$0              | \$0                 | \$0                | \$0            |

# Final Budget

Riverside Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

## CAPITAL OUTLAY BUDGET

|            | DOA Chart of Accounts       | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|------------|-----------------------------|------------------|---------------------|--------------------|----------------|
| <b>E-1</b> | <b>Capital Outlay</b>       |                  |                     |                    |                |
| E-1.1      | Real Property               | 6201 \$370       | \$1,088             | \$1,000            | \$1,000        |
| E-1.2      | Vehicles                    | 6210             |                     |                    |                |
| E-1.3      | Office Equipment            | 6211 \$836       | \$3,135             | \$4,000            | \$4,000        |
| E-1.4      | Other (Specify)             |                  |                     |                    |                |
| E-1.5      | Streets & Driveways         | 6200 \$35,600    | \$0                 | \$0                |                |
| E-1.6      |                             | 6200             |                     |                    |                |
| E-1.7      | see additional details      |                  | \$89,109            | \$200,000          | \$200,000      |
| E-1.8      | <b>TOTAL CAPITAL OUTLAY</b> | \$36,806         | \$93,332            | \$205,000          | \$205,000      |

## ADMINISTRATION BUDGET

|            | DOA Chart of Accounts                | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|------------|--------------------------------------|------------------|---------------------|--------------------|----------------|
| <b>E-2</b> | <b>Personnel Services</b>            |                  |                     |                    |                |
| E-2.1      | Administrator                        | 7002 \$279,816   | \$285,000           | \$320,000          | \$320,000      |
| E-2.2      | Secretary                            | 7003             |                     |                    |                |
| E-2.3      | Clerical                             | 7004 \$833       | \$540               | \$2,000            | \$2,000        |
| E-2.4      | Other (Specify)                      |                  |                     |                    |                |
| E-2.5      |                                      | 7005             |                     |                    |                |
| E-2.6      |                                      | 7005             |                     |                    |                |
| E-2.7      |                                      |                  |                     |                    |                |
| <b>E-3</b> | <b>Board Expenses</b>                |                  |                     |                    |                |
| 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     | \$4,200             | \$6,000            | \$6,000        |
| E-3.5      |                                      | 7013             |                     |                    |                |
| E-3.6      |                                      |                  |                     |                    |                |
| <b>E-4</b> | <b>Contractual Services</b>          |                  |                     |                    |                |
| E-4.1      | Legal                                | 7021 \$140       | \$52                | \$500              | \$500          |
| E-4.2      | Accounting/Auditing                  | 7022 \$6,000     | \$6,000             | \$7,000            | \$7,000        |
| E-4.3      | Other (Specify)                      |                  |                     |                    |                |
| E-4.4      |                                      | 7023             |                     |                    |                |
| E-4.5      |                                      | 7023             |                     |                    |                |
| E-4.6      |                                      |                  |                     |                    |                |
| <b>E-5</b> | <b>Other Administrative Expenses</b> |                  |                     |                    |                |
| E-5.1      | Office Supplies                      | 7031             |                     |                    |                |
| E-5.2      | Office equipment, rent & repair      | 7032 \$836       | \$3,135             | \$5,000            | \$5,000        |
| E-5.3      | Education                            | 7033 \$129       | \$1,349             | \$1,500            | \$1,500        |
| E-5.4      | Registrations                        | 7034             |                     |                    |                |
| E-5.5      | Other (Specify)                      |                  |                     |                    |                |
| E-5.6      |                                      | 7035             |                     |                    |                |
| E-5.7      |                                      | 7035             |                     |                    |                |
| E-5.8      |                                      |                  |                     |                    |                |
| <b>E-6</b> | <b>TOTAL ADMINISTRATION</b>          | \$290,291        | \$300,276           | \$342,000          | \$342,000      |

# Final Budget

Riverside Cemetery District

FYE 6/30/2023

|                          |
|--------------------------|
| <b>OPERATIONS BUDGET</b> |
|--------------------------|

|             | DOA Chart of Accounts                  | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |           |
|-------------|--|------------------|---------------------|--------------------|----------------|-----------|
| <b>E-7</b>  | <b>Personnel Services</b>              |                  |                     |                    |                |           |
| E-7.1       | Wages--Operations                      | 7202             | \$27,454            | \$36,000           | \$50,000       | \$50,000  |
| E-7.2       | Service Contracts                      | 7203             |                     |                    |                |           |
| E-7.3       | Other (Specify)                        |                  |                     |                    |                |           |
| E-7.4       | Bldg. Repairs                          | 7204             | \$346               | \$0                | \$5,000        | \$5,000   |
| E-7.5       | Equip. & Misc. Repairs                 | 7204             | \$14,697            | \$1,500            | \$20,000       | \$20,000  |
| E-7.6       |  |                  |                     |                    |                |           |
| <b>E-8</b>  | <b>Travel</b>                          |                  |                     |                    |                |           |
| E-8.1       | Mileage                                | 7211             |                     |                    |                |           |
| E-8.2       | Other (Specify)                        |                  |                     |                    |                |           |
| E-8.3       |  | 7212             |                     |                    |                |           |
| E-8.4       |  | 7212             |                     |                    |                |           |
| E-8.5       |  |                  |                     |                    |                |           |
| <b>E-9</b>  | <b>Operating supplies (List)</b>       |                  |                     |                    |                |           |
| E-9.1       | Off. Supp/Main./Repair                 | 7220             | \$12,677            | \$15,707           | \$17,000       | \$17,000  |
| E-9.2       | Tools & Shop Supplies                  | 7220             | \$4,538             | \$4,600            | \$7,000        | \$7,000   |
| E-9.3       | Hose & Water Line                      | 7220             | \$22,317            | \$37,000           | \$60,000       | \$60,000  |
| E-9.4       | Fuel/Vehicle Main.                     | 7220             | \$17,147            | \$23,000           | \$35,000       | \$35,000  |
| E-9.5       |  |                  |                     |                    |                |           |
| <b>E-10</b> | <b>Program Services (List)</b>         |                  |                     |                    |                |           |
| E-10.1      | Fert. & Weed Control                   | 7230             | \$2,718             | \$4,440            | \$6,000        | \$6,000   |
| E-10.2      | Water                                  | 7230             | \$1,395             | \$1,600            | \$3,000        | \$3,000   |
| E-10.3      | Landscaping/Grounds Main.              | 7230             | \$3,519             | \$7,665            | \$9,000        | \$9,000   |
| E-10.4      | Grave Fill                             | 7230             | \$7,372             | \$10,471           | \$15,000       | \$15,000  |
| E-10.5      |  |                  |                     |                    |                |           |
| <b>E-11</b> | <b>Contractual Arrangements (List)</b> |                  |                     |                    |                |           |
| E-11.1      | Utilities - Electric                   | 7400             | \$20,988            | \$24,000           | \$30,000       | \$30,000  |
| E-11.2      | Utilities - Gas                        | 7400             | \$4,542             | \$6,800            | \$8,000        | \$8,000   |
| E-11.3      | Telephone/Internet/Security            | 7400             | \$8,433             | \$7,200            | \$10,000       | \$10,000  |
| E-11.4      |  | 7400             |                     |                    |                |           |
| E-11.5      |  |                  |                     |                    |                |           |
| <b>E-12</b> | <b>Other operations (Specify)</b>      |                  |                     |                    |                |           |
| E-12.1      | Equip. Rental                          | 7450             | \$224               | \$849              | \$1,000        | \$1,000   |
| E-12.2      |  | 7450             |                     |                    |                |           |
| E-12.3      |  | 7450             |                     |                    |                |           |
| E-12.4      |  | 7450             |                     |                    |                |           |
| E-12.5      |  |                  |                     |                    |                |           |
| <b>E-13</b> | <b>TOTAL OPERATIONS</b>                |                  | \$148,367           | \$180,832          | \$276,000      | \$276,000 |

# Final Budget

Riverside Cemetery District

FYE 6/30/2023

## INDIRECT COSTS BUDGET

|             | DOA Chart of Accounts          | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |           |
|-------------|--------------------------------|------------------|---------------------|--------------------|----------------|-----------|
| <b>E-14</b> | <b>Insurance</b>               |                  |                     |                    |                |           |
| E-14.1      | Liability                      | 7502             | \$7,356             | \$8,008            | \$8,200        | \$8,200   |
| E-14.2      | Buildings and vehicles         | 7503             | \$7,627             | \$8,089            | \$8,300        | \$8,300   |
| E-14.3      | Equipment                      | 7504             | \$20,522            | \$77,983           | \$50,000       | \$50,000  |
| E-14.4      | Other (Specify)                |                  |                     |                    |                |           |
| E-14.5      | Surety Bond                    | 7505             | \$226               | \$226              | \$236          | \$236     |
| E-14.6      |                                | 7505             |                     |                    |                |           |
| E-14.7      |                                |                  |                     |                    |                |           |
| <b>E-15</b> | <b>Indirect payroll costs:</b> |                  |                     |                    |                |           |
| E-15.1      | FICA (Social Security) taxes   | 7511             | \$23,388            | \$26,000           | \$36,000       | \$36,000  |
| E-15.2      | Workers Compensation           | 7512             | \$5,019             | \$5,576            | \$6,000        | \$6,000   |
| E-15.3      | Unemployment Taxes             | 7513             | \$3,634             | \$3,869            | \$4,800        | \$4,800   |
| E-15.4      | Retirement                     | 7514             | \$45,561            | \$57,000           | \$65,000       | \$65,000  |
| E-15.5      | Health Insurance               | 7515             | \$39,611            | \$55,400           | \$56,000       | \$56,000  |
| E-15.6      | Other (Specify)                |                  |                     |                    |                |           |
| E-15.7      | State Taxes/Water Assess       | 7516             | \$3,123             | \$3,180            | \$4,000        | \$4,000   |
| E-15.8      |                                | 7516             |                     |                    |                |           |
| E-15.9      |                                |                  |                     |                    |                |           |
| <b>E-17</b> | <b>TOTAL INDIRECT COSTS</b>    |                  | \$156,067           | \$245,331          | \$238,536      | \$238,536 |

## DEBT SERVICE BUDGET

|            | DOA Chart of Accounts     | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |     |
|------------|---------------------------|------------------|---------------------|--------------------|----------------|-----|
| <b>D-1</b> | <b>Debt Service</b>       |                  |                     |                    |                |     |
| D-1.1      | Principal                 | 6401             |                     |                    |                |     |
| D-1.2      | Interest                  | 6410             |                     |                    |                |     |
| D-1.3      | Fees                      | 6420             |                     |                    |                |     |
| <b>D-2</b> | <b>TOTAL DEBT SERVICE</b> |                  | \$0                 | \$0                | \$0            | \$0 |

# Final Budget

Riverside Cemetery District

FYE 6/30/2023

NAME OF DISTRICT/BOARD

## GENERAL FUNDS

|       |   | End of Year         | Beginning              | Beginning             |                    |
|-------|---|---------------------|------------------------|-----------------------|--------------------|
|       |   | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval     |
| C-1   | <b>Balances at Beginning of Fiscal Year</b>         |                     |                        |                       |                    |
| C-1.1 | General Fund Checking                               | \$202,896           | \$202,896              | \$120,000             | \$120,000          |
| C-1.2 | Savings and Investments                             |                     | \$0                    |                       |                    |
| C-1.3 | General Fund CD Balance                             |                     | \$0                    |                       |                    |
| C-1.4 | All Other Funds                                     |                     | \$0                    |                       |                    |
| C-1.5 | Reserves (From Below)                               | \$1,682,365         | \$1,682,365            | \$1,823,256           | \$1,823,256        |
| C-1.6 | <b>Total Estimated Cash and Investments on Hand</b> | <b>\$1,885,261</b>  | <b>\$1,885,261</b>     | <b>\$1,943,256</b>    | <b>\$1,943,256</b> |
| C-2   | <b>General Fund Reductions:</b>                     |                     |                        |                       |                    |
| C-2.1 | a. Unpaid bills at FYE                              | \$10,000            | \$10,000               | \$10,000              | \$10,000           |
| C-2.2 | b. Reserves   | \$1,682,365         | \$1,943,256            | \$1,823,256           | \$1,823,256        |
| C-2.3 | <b>Total Deductions (a+b)</b>                       | <b>\$1,692,365</b>  | <b>\$1,953,256</b>     | <b>\$1,833,256</b>    | <b>\$1,833,256</b> |
| C-2.4 | <b>Estimated Non-Restricted Funds Available</b>     | <b>\$192,896</b>    | <b>-\$67,995</b>       | <b>\$110,000</b>      | <b>\$110,000</b>   |

|   |  | DOA Chart<br>of Accounts |
|---|--|--------------------------|
| <b>SINKING &amp; DEBT SERVICE FUNDS</b> |  | <b>1070</b>              |

|        |  | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval |
|--------|--|---------------------|------------------------|-----------------------|----------------|
| C-3    | <b>Beginning Balance in Reserve Account (end of previous year)</b> | \$0                 | \$0                    | \$0                   |                |
| C-3.2  | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                |
| C-3.3  | Amount to be added to the reserve                                  |                     |                        |                       |                |
| C-3.4  | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                |
| C-3.5  | <b>SUB-TOTAL</b>   | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>     |
| 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 | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                |
| C-3.11 | <b>TOTAL CAPITAL OUTLAY (a+b+c)</b>                                | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>     |
| C-3.12 | Balance to be retained   | \$0                 | \$0                    | \$0                   | \$0            |

|                 |  | DOA Chart<br>of Accounts |
|-----------------|--|--------------------------|
| <b>RESERVES</b> |  | <b>1090</b>              |

|        |  | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval     |
|--------|--|---------------------|------------------------|-----------------------|--------------------|
| C-4    | <b>Beginning Balance in Reserve Account (end of previous year)</b> | \$1,682,365         | \$1,682,365            | \$1,943,256           | \$1,943,256        |
| C-4.2  | <i>Date of Reserve Approval in Minutes:</i> 7/14/2021              |                     |                        |                       |                    |
| C-4.3  | Amount to be added to the reserve                                  |                     | \$350,000              |                       |                    |
| C-4.4  | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                    |
| C-4.5  | <b>SUB-TOTAL</b>   | <b>\$1,682,365</b>  | <b>\$2,032,365</b>     | <b>\$1,943,256</b>    | <b>\$1,943,256</b> |
| C-4.6  | Identify the amount and project to be spent                        |                     |                        |                       |                    |
| C-4.7  | a. _____   |                     | \$89,109               | \$120,000             | \$120,000          |
| C-4.8  | b. Trailer/Loader/Fork Pallet                                      |                     |                        |                       |                    |
| C-4.9  | c. _____   |                     |                        |                       |                    |
| C-4.10 | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                    |
| C-4.11 | <b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>                          | <b>\$0</b>          | <b>\$89,109</b>        | <b>\$120,000</b>      | <b>\$120,000</b>   |
| C-4.12 | Balance to be retained   | \$1,682,365         | \$1,943,256            | \$1,823,256           | \$1,823,256        |

|                   |  | DOA Chart<br>of Accounts |
|-------------------|--|--------------------------|
| <b>BOND FUNDS</b> |  | <b>1060</b>              |

|       |  | 2020-2021<br>Actual | 2021-2022<br>Estimated | 2022-2023<br>Proposed | Final Approval   |
|-------|--|---------------------|------------------------|-----------------------|------------------|
| C-5   | <b>Beginning Balance in Reserve Account (end of previous year)</b> |                     | \$0                    | \$0                   |                  |
| C-5.2 | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                  |
| C-5.3 | Amount to be added to the reserve                                  |                     |                        |                       |                  |
| C-5.4 | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                  |
| C-5.5 | <b>SUB-TOTAL</b>   | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>            | <b>\$0</b>       |
| C-5.6 | Identify the amount and project to be spent                        |                     |                        |                       |                  |
| C-5.7 | <i>Date of Reserve Approval in Minutes:</i>                        |                     |                        |                       |                  |
| C-5.8 | Balance to be retained   | \$0                 | \$0                    | \$0                   | \$0              |
| C-5.9 | <b>TOTAL TO BE SPENT</b>   | <b>\$0</b>          | <b>\$89,109</b>        | <b>\$120,000</b>      | <b>\$120,000</b> |