

## FY22-23 Tax Levy Budget Summary Sheet

District/Entity Name Deaver-Frannie Cemetery District

Prepared by Coleen Wagner, bookkeeper (Name and Title)

E-Mail Address cwagner@seincwy.com Phone 307-664-2551

Please complete all areas that apply to your District:

Total Normal Tax Requirement	\$ <u>45,000.00 (3 Mills)</u>
Tax Approved by Your Board	\$ _____
Tax Approved by Your Voters	\$ _____
Education Taxes:	
Mill Levy Supplement	\$ _____
Carry-Over Bond	\$ _____
Carry-Over Interest	\$ _____
Recreation District	\$ _____
BOCES	\$ _____
_____	\$ _____
_____	\$ _____
Other Taxes:	
Special Building Funds	\$ _____
Bonds Redemption	\$ _____
Interest on Bonds	\$ _____
_____	\$ _____
_____	\$ _____
<b>Total Tax Dollars Required:</b>	<b>\$ <u>45,000.00 (3 Mills)</u></b>

*Lori Smallwood* 7/21/22  
Signature Date

**Return this Summary Sheet No Later Than June 1, 2022 to:**

Lori Smallwood  
Big Horn County Clerk  
PO Box 31  
Basin, WY 82410  
[lori.smallwood@bighorncountywyo.gov](mailto:lori.smallwood@bighorncountywyo.gov)

# NOTICE OF HEARING

## Deaver-Frannie Cemetery DISTRICT

Notice is hereby given that a public hearing on the proposed budget for Deaver-Frannie Cemetery District for the fiscal year ending June 30, 2023, which is now being considered by the Board of Deaver-Frannie Cemetery District, will be held at Deaver, WY on the 21st day of July, 2022, at 5:00 o'clock, at which time any and all persons interested may appear and be heard respecting such budget. A summary of such proposed budget follows:

### SUMMARY OF BUDGET

	Estimated Total Cash & Revenues	Estimated Total Budget	Estimate of Tax Requirements	
			Amount	Mill Levy
General Fund	233,101.00	152,250.00		3

Details of Deaver-Frannie Cemetery District general fund requirements

	<u>Tentative</u>
Administration	\$ 5,000.00
Operations	\$ 58,500.00
Indirect Costs	\$ 8,750.00
Capital Outlay	\$ 70,000.00
Debt Service	\$ 10,000.00
Provisions for Tax Shrinkage	\$ _____
<b>TOTAL CASH REQUIREMENTS</b>	<b>\$152,250.00</b>

## Final Budget

Deaver-Frannie Cemetery District										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>P.O. BOX 4</td></tr> <tr><td>DEAVER, WY 82421</td></tr> <tr><td>307-664-2551</td></tr> </table>	P.O. BOX 4	DEAVER, WY 82421	307-664-2551	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Location:</td> <td>232 Lane 7½ Deaver, WY</td> </tr> <tr> <td style="text-align: right;">Date:</td> <td>7/21/2022</td> </tr> <tr> <td style="text-align: right;">Time:</td> <td>5:00 PM</td> </tr> </table>	Location:	232 Lane 7½ Deaver, WY	Date:	7/21/2022	Time:	5:00 PM
P.O. BOX 4										
DEAVER, WY 82421										
307-664-2551										
Location:	232 Lane 7½ Deaver, WY									
Date:	7/21/2022									
Time:	5:00 PM									
Big Horn County/Park County	Budget Prepared by: Coleen Wagner									

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
	The Board is looking to expand our cemetery and improve the roads within the Cemetery.	

S-B	RESERVE DESCRIPTION
	Our reserves are being held for future development of the Cemetery.

Names of Board Members	Date of End of Term
Fred Wambeke	12/31/22
Walter Herlitz	12/31/22
John Gidney	12/31/22
Corine Tilley	12/31/24
Margaret Rock	12/31/24
Vana Camp (appointed)	12/31/24

Does the district have regular office hours exceeding 20 hours per week?	<input type="checkbox"/> No

W.S. 16-12-303(c) requires special districts with office hours less than 20 per week to maintain copies of records at the county clerks office. Record format specified by county clerk.

Where are the minutes of your board meeting available for public review?  
232 Lane 7½ Deaver, WY 82421

How and where are the notices of meeting posted for the public?  
Advertised in the Lovell Chronicle

Where are the public meetings held?  
232 Lane 7½ Deaver, WY 82421

## FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$37,077	\$45,386	\$148,600	\$142,250
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$10,000	\$10,000
S-4	Total General Fund and Forecasted Revenues Available	\$212,088	\$219,909	\$233,101	\$233,101
S-5	Amount requested from County Commissioners	\$51,912	\$62,585	\$25,000	\$25,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$51,912	\$62,585	\$25,000	\$25,000
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	\$6,212	\$3,360	\$0	\$0
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$58,124	\$65,945	\$25,000	\$25,000

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$0	\$50,000	\$43,650
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$2,644	\$2,356	\$8,100	\$8,100
S-18	Operations	\$23,483	\$31,451	\$76,000	\$76,000
S-19	Indirect Costs	\$10,950	\$11,578	\$14,500	\$14,500
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$37,077	\$45,386	\$148,600	\$142,250

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$153,964	\$153,964	\$208,101	\$208,101

Summary of Reserve Funds		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$276,240	\$276,240	\$276,240	\$276,240
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total Reserves (a+b+c)</b>	\$276,240	\$276,240	\$276,240	\$276,240
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$10,000	\$10,000
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$10,000	\$10,000
S-31	Subtotal	\$276,240	\$276,240	\$286,240	\$286,240
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$276,240	\$276,240	\$286,240	\$286,240

*End of Summary*

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

Date adopted by Special District \_\_\_\_\_

DISTRICT ADDRESS: P.O. BOX 4  
DEAVER, WY 82421

PREPARED BY: Coleen Wagner

DISTRICT PHONE: 307-664-2551

# Final Budget

Deaver-Frannie 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	\$51,912	\$62,585	\$25,000	\$25,000
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				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$0	\$0	\$0	\$0
<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	\$5,057	\$1,588		
R-5.2 Other: Specify <u>plot sales</u>	4500	\$1,155	\$1,772		
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$6,212	\$3,360	\$0	\$0
R-5.5 <b>Total Forecasted Revenue</b>		\$6,212	\$3,360	\$0	\$0
<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

Deaver-Frannie Cemetery District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2023 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

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<b>R-1 Property Taxes and Assessments Received</b>					
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## FORECASTED REVENUE

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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				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$0	\$0	\$0	\$0
<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	\$5,057	\$1,588		
R-5.2 Other: Specify <u>plot sales</u>	4500	\$1,155	\$1,772		
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$6,212	\$3,360	\$0	\$0
R-5.5 <b>Total Forecasted Revenue</b>		\$6,212	\$3,360	\$0	\$0

<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

Deaver-Frannie Cemetery District

FYE 6/30/2023

## OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
<b>E-7 Personnel Services</b>					
E-7.1	Wages--Operations	\$13,415	\$12,189	\$25,500	\$25,500
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	_____				
E-7.5	_____				
E-7.6	_____				
<b>E-8 Travel</b>					
E-8.1	Mileage	\$1,441	\$2,113	\$9,000	\$9,000
E-8.2	Other (Specify)				
E-8.3	Gas & Lube	\$1,153	\$851	\$2,500	\$2,500
E-8.4	_____				
E-8.5	_____				
<b>E-9 Operating supplies (List)</b>					
E-9.1	General Repair	\$1,090	\$9,443	\$25,000	\$25,000
E-9.2	Vehicle Equip & Supply	\$1,595	\$1,453	\$3,000	\$3,000
E-9.3	Electric & Water	\$1,468	\$1,494	\$5,000	\$5,000
E-9.4	_____				
E-9.5	_____				
<b>E-10 Program Services (List)</b>					
E-10.1	Landscaping & Supply	\$3,321	\$3,908	\$6,000	\$6,000
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
<b>E-11 Contractual Arrangements (List)</b>					
E-11.1	_____				
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
<b>E-12 Other operations (Specify)</b>					
E-12.1	_____				
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
<b>E-13 TOTAL OPERATIONS</b>		<b>\$23,483</b>	<b>\$31,451</b>	<b>\$76,000</b>	<b>\$76,000</b>

# Final Budget

Deaver-Frannie 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 Insurance</b>					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 <u>All Insurance</u>	7505	\$7,367	\$7,854	\$10,000	\$10,000
E-14.6 <u>Surety Bond</u>	7505	\$100	\$100	\$500	\$500
E-14.7 _____					
<b>E-15 Indirect payroll costs:</b>					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514	\$3,483	\$3,625	\$4,000	\$4,000
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
<b>E-17 TOTAL INDIRECT COSTS</b>		<b>\$10,950</b>	<b>\$11,578</b>	<b>\$14,500</b>	<b>\$14,500</b>

## DEBT SERVICE BUDGET

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



# Final Budget

Deaver-Frannie Cemetery District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

## GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2020-2021	2021-2022	2022-2023	Final Approval
		Actual	Estimated	Proposed	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts			
C-1.1	General Fund Checking	1010	\$81,700	\$81,700	\$133,060
C-1.2	Savings and Investments	1040		\$0	
C-1.3	General Fund CD Balance	1050	\$72,264	\$72,264	\$75,041
C-1.4	All Other Funds	1020		\$0	
C-1.5	Reserves (From Below)		\$276,240	\$276,240	\$286,240
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		<b>\$430,204</b>	<b>\$430,204</b>	<b>\$494,341</b>

C-2	General Fund Reductions:	2010			
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves		\$276,240	\$276,240	\$286,240
C-2.3	<b>Total Deductions (a+b)</b>		<b>\$276,240</b>	<b>\$276,240</b>	<b>\$286,240</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		<b>\$153,964</b>	<b>\$153,964</b>	<b>\$208,101</b>

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

C-3		2020-2021	2021-2022	2022-2023	Final Approval
		Actual	Estimated	Proposed	
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$0	\$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	<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	Date of Reserve Approval in Minutes: _____				
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

C-4	RESERVES	1090			

C-4		2020-2021	2021-2022	2022-2023	Final Approval
		Actual	Estimated	Proposed	
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$276,240	\$276,240	\$276,240	\$276,240
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve			\$10,000	\$10,000
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	<b>SUB-TOTAL</b>	<b>\$276,240</b>	<b>\$276,240</b>	<b>\$286,240</b>	<b>\$286,240</b>
C-4.6	Identify the amount and project to be spent				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes: _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	Balance to be retained	\$276,240	\$276,240	\$286,240	\$286,240

C-5	BOND FUNDS	1060			

C-5		2020-2021	2021-2022	2022-2023	Final Approval
		Actual	Estimated	Proposed	
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	<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	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>