

## Proposed Budget

Deaver-Frannie Cemetery District	
Budget Hearing Information	
P.O. Box 4	<b>Location:</b> 232 Lane 7½
Deaver, WY 82421	<b>Date:</b> 7/20/2023
307-664-2551	<b>Time:</b> 5:00 PM
Big Horn County and Park County	<b>Budget Prepared by:</b> Coleen Wagner

S-A	<b>BUDGET MESSAGE</b>		W.S. 16-12-403 (c)
The Board is preparing to expand our cemetery and improve the roads within the cemetery.			

S-B	<b>RESERVE DESCRIPTION</b>	
Our reserve funds are being held for future development of the cemetery.		

S-C		
	Names of Board Members	Date of End of Term
	Margaret Rock	12/31/24
	Vana Camp	12/31/24
	Corine Tilley	12/31/24
	Lonnie Newton	12/31/26
	Alicia Troutman	12/31/26
	Melvin Wambeke	12/31/26

Does the district have regular office hours exceeding 20 hours per week?	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?  
 732 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?  
 732 Lane 7½ Deaver, WY 82421

## PROPOSED BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1	<b>Total Budgeted Expenditures</b>	\$45,386	\$46,390	\$148,500	\$148,500
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$10,000	\$10,000
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$219,309	\$249,459	\$299,236	\$299,236
S-5	<i>Amount requested from County Commissioners</i>	\$62,585	\$94,000	\$25,000	\$25,000
S-6	<b>Additional Funding Needed :</b>			\$0	\$0
	<b>Projected Surplus:</b>			\$140,736	\$140,736

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$0	\$0	\$0	\$0
S-8	<b>Tax levy (From the County Treasurer)</b>	\$62,585	\$94,000	\$25,000	\$25,000
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>	\$2,760	\$1,495	\$0	\$0
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$65,345	\$95,495	\$25,000	\$25,000

FY 7/1/23-6/30/24 Deaver-Frannie Cemetery District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$0	\$0	\$43,000	\$43,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$2,356	\$3,001	\$7,500	\$7,500
S-18	<b>Operations</b>	\$31,451	\$28,890	\$84,500	\$84,500
S-19	<b>Indirect Costs</b>	\$11,579	\$14,500	\$13,500	\$13,500
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$45,386	\$46,390	\$148,500	\$148,500

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$153,964	\$153,964	\$274,236	\$274,236

Summary of Reserve Funds		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
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	\$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	<b>Amount to be added</b>				
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	<b>Subtotal</b>	\$276,240	\$276,240	\$286,240	\$286,240
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$276,240	\$276,240	\$286,240	\$286,240

*End of Summary*

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

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

**DISTRICT ADDRESS:** P.O. Box 4  
Deaver, WY 82421

**PREPARED BY:** Coleen Wagner

**DISTRICT PHONE:** 307-664-2551

# Proposed Budget

Deaver-Frannie 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	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$62,585	\$94,000	\$25,000	\$25,000
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	Pending 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 Total Government Support		\$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 Total Operating Revenues		\$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 Total Grants		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$1,588	\$1,065	\$0	
R-5.2 Other: Specify <u>Plot Sales</u>	4500	\$1,172	\$430	\$0	
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$2,760	\$1,495	\$0	\$0
R-5.5 Total Forecasted Revenue		\$2,760	\$1,495	\$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 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

# Proposed Budget

Deaver-Frannie 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	Pending Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property	\$0	\$0	\$15,000	\$15,000
E-1.2	Vehicles	\$0	\$0	\$14,000	\$14,000
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Waterlines & Driveways	\$0	\$0	\$14,000	\$14,000
E-1.6					
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	\$0	\$0	\$43,000	\$43,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$0	\$170	\$500	\$500
E-2.2	Secretary				
E-2.3	Clerical	\$2,147	\$2,125	\$5,000	\$5,000
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$0	\$0	\$1,000	\$1,000
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4					
E-4.5					
E-4.6					
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$209	\$706	\$1,000	\$1,000
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6					
E-5.7					
E-5.8					
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	\$2,356	\$3,001	\$7,500	\$7,500

# Proposed Budget

Deaver-Frannie Cemetery District

FYE 6/30/2024

## OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$12,189	\$12,487	\$30,000	\$30,000
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	_____				
E-7.5	_____				
E-7.6	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage	\$2,113	\$1,982	\$9,000	\$9,000
E-8.2	Other (Specify)				
E-8.3	Gas & Lube	\$851	\$532	\$2,500	\$2,500
E-8.4	_____				
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	General Repair	\$9,443	\$952	\$15,000	\$15,000
E-9.2	Vehicle Equip & Supply	\$1,453	\$14	\$3,000	\$3,000
E-9.3	Electric & Water	\$1,494	\$1,864	\$5,000	\$5,000
E-9.4	_____				
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Landscaping & Supply	\$3,908	\$11,059	\$20,000	\$20,000
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	_____				
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	_____				
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$31,451</b>	<b>\$28,890</b>	<b>\$84,500</b>	<b>\$84,500</b>

# Proposed Budget

Deaver-Frannie Cemetery District

FYE 6/30/2024

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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 All Insurance	7505	\$7,854	\$10,000	\$8,000	\$8,000
E-14.6 Surety Bond	7505	\$100	\$500	\$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	\$3,625	\$4,000	\$5,000	\$5,000
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>		\$11,579	\$14,500	\$13,500	\$13,500

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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>		\$0	\$0	\$0	\$0

# Proposed Budget

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

FYE 6/30/2024

## GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2021-2022	2022-2023	2023-2024	Pending	
		Actual	Estimated	Proposed	Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$81,700	\$81,700	\$180,011	\$180,011
C-1.2	Savings and Investments	1040		\$0		
C-1.3	General Fund CD Balance	1050	\$72,264	\$72,264	\$94,225	\$94,225
C-1.4	All Other Funds	1020		\$0		
C-1.5	Reserves (From Below)		\$276,240	\$276,240	\$286,240	\$286,240
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		\$430,204	\$430,204	\$560,476	\$560,476
C-2	<b>General Fund Reductions:</b>					
C-2.1	a. Unpaid bills at FYE	2010				
C-2.2	b. Reserves		\$276,240	\$276,240	\$286,240	\$286,240
C-2.3	<b>Total Deductions (a+b)</b>		\$276,240	\$276,240	\$286,240	\$286,240
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		\$153,964	\$153,964	\$274,236	\$274,236

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

C-3		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
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>	\$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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES	1090
----------	------

C-4		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	Approval
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>	\$276,240	\$276,240	\$286,240	\$286,240
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>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$276,240	\$276,240	\$286,240	\$286,240

BOND FUNDS	1060
------------	------

C-5		2021-2022	2022-2023	2023-2024	Pending
		Actual	Estimated	Proposed	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	<b>SUB-TOTAL</b>	\$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	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$0	\$0