

Proposed Budget

LaGrange Cemetery District	
Budget Hearing Information	
PO Box 130	Location: LaGrange Town Hall
LaGrange, WY 82221	Date: 7/7/2021
307-834-2281	Time: 7:00 p.m.
Goshen County	Budget Prepared by: Linda Kessler

S-A BUDGET MESSAGE W.S. 16-4-104(d)

The LaGrange Cemetery District maintains a cash reserve of approximately \$20,680 in an emergency reserve savings account for improvements and repairs to the cemetery and approximately \$11,000 in the general operations account. The District has budgeted \$10,000 for additional wiring in a storage building built in the prior year. The District would like to continue to build reserves for possible repairs to restrooms, trees and wells. The estimated cost of replacing the well is \$27,000. The Board requests the maximum 2 mills for the coming fiscal year.

S-B RESERVE DESCRIPTION

Reserve funds are held in a savings account in a local bank.

S-C

Names of Board Members	Date of End of Term
Linda Kessler	12/31/22
Patrick Johnson	12/31/22
Donnie Kessler	12/31/22
Keith Maser	12/31/22
Jim Hovis	12/31/24
Kenny Tremain	12/31/24
Carl Yuill	12/31/24

Does the district have regular office hours exceeding 20 hours per week?	No

If no above: Are the records on file with the County Clerk as required by W.S. 16-12-303(c)?

Yes

Where are the minutes of your board meeting available for public review?
 Minutes are kept by the current Secretary and are available upon request

How and where are the notices of meeting posted for the public?
 Local Newspaper - Torrington Telegram

Where are the public meetings held?
 LaGrange Town Hall

PROPOSED BUDGET SUMMARY

OVERVIEW	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$11,597	\$32,348	\$25,505	\$25,505
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues Available	\$54,925	\$50,856	\$36,600	\$36,600
S-5 <i>Amount requested from County Commissioners</i>	\$22,342	\$17,000	\$17,000	\$17,000
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-7 Operating Revenues	\$250	\$1,600	\$1,000	\$1,000
S-8 Tax levy (From the County Treasurer)	\$22,342	\$17,000	\$17,000	\$17,000
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	\$211	\$134	\$100	\$100
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14 Total Revenue	\$22,803	\$18,734	\$18,100	\$18,100
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LaGrange Cemetery District

EXPENDITURE SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-15 Capital Outlay	\$300	\$22,872	\$12,000	\$12,000
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$1,456	\$1,142	\$1,725	\$1,725
S-18 Operations	\$9,025	\$7,481	\$10,800	\$10,800
S-19 Indirect Costs	\$816	\$853	\$980	\$980
S-20R Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20 Total Expenditures	\$11,597	\$32,348	\$25,505	\$25,505

DEBT SUMMARY	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
S-22 TOTAL GENERAL FUNDS	\$32,122	\$32,122	\$18,500	\$18,500

Summary of Reserve Funds

S-23 Beginning Balance in Reserve Accounts				
S-24 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25 b. Reserves	\$20,663	\$20,663	\$20,663	\$20,663
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
Total Reserves (a+b+c)	\$20,663	\$20,663	\$20,663	\$20,663
S-27 Amount to be added				
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$0	\$0	\$0	\$0
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31 Subtotal	\$20,663	\$20,663	\$20,663	\$20,663
S-32 Less Total to be spent	\$0	\$0	\$0	\$0
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$20,663	\$20,663	\$20,663	\$20,663

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 130
LaGrange, WY 82221

PREPARED BY: Linda Kessler

DISTRICT PHONE: 307-834-2281

Proposed Budget

LaGrange Cemetery District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2022

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$22,342	\$17,000	\$17,000	\$17,000
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending 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	\$250	\$1,600	\$1,000	\$1,000
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$250	\$1,600	\$1,000	\$1,000
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	\$74	\$8	\$100	\$100
R-5.2 Other: Specify <u>Reimb & Refunds</u>	4500	\$137	\$126		
R-5.3 Other: Additional					
R-5.4 Total Miscellaneous		\$211	\$134	\$100	\$100
R-5.5 Total Forecasted Revenue		\$461	\$1,734	\$1,100	\$1,100
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

Proposed Budget

LaGrange Cemetery District
 NAME OF DISTRICT/BOARD

FYE 6/30/2022

CAPITAL OUTLAY BUDGET

		DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-1	Capital Outlay					
E-1.1	Real Property	6201		\$21,506	\$10,000	\$10,000
E-1.2	Vehicles	6210				
E-1.3	Office Equipment	6211				
E-1.4	Other (Specify)					
E-1.5	Gravel	6200			\$2,000	\$2,000
E-1.6	Equipment	6200	\$300	\$1,366		
E-1.7						
E-1.8	TOTAL CAPITAL OUTLAY		\$300	\$22,872	\$12,000	\$12,000

ADMINISTRATION BUDGET

		DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-2	Personnel Services					
E-2.1	Administrator	7002				
E-2.2	Secretary	7003				
E-2.3	Clerical	7004				
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	Advertising	7013	\$178	\$217	\$300	\$300
E-3.5	Filing Fees	7013			\$25	\$25
E-3.6						
E-4	Contractual Services					
E-4.1	Legal	7021				
E-4.2	Accounting/Auditing	7022	\$1,135	\$925	\$1,200	\$1,200
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	\$143		\$200	\$200
E-5.2	Office equipment, rent & repair	7032				
E-5.3	Education	7033				
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		\$1,456	\$1,142	\$1,725	\$1,725

Proposed Budget

LaGrange Cemetery District

FYE 6/30/2022

OPERATIONS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$7,340	\$6,510	\$8,300	\$8,300
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	_____				
E-7.5	_____				
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	Fuel	\$235	\$89	\$300	\$300
E-9.2	Repairs	\$243	\$278	\$500	\$500
E-9.3	_____				
E-9.4	_____				
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	_____				
E-10.2	_____				
E-10.3	_____				
E-10.4	_____				
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Contract Labor	\$832	\$300	\$1,200	\$1,200
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	Utilities	\$375	\$304	\$500	\$500
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$9,025	\$7,481	\$10,800	\$10,800

Proposed Budget

LaGrange Cemetery District

FYE 6/30/2022

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
E-14 Insurance					
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 Surety Bond	7505	\$100		\$100	\$100
E-14.6	7505				
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$563	\$700	\$700	\$700
E-15.2 Workers Compensation	7512	\$153	\$153	\$180	\$180
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7	7516				
E-15.8	7516				
E-15.9					
E-17 TOTAL INDIRECT COSTS		\$816	\$853	\$980	\$980

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending 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	\$0

Proposed Budget

LaGrange Cemetery District

FYE 6/30/2022

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2019-2020	2020-2021	2021-2022	Pending
		Actual	Estimated	Proposed	Approval
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts			
C-1.1	General Fund Checking	1010	\$32,122	\$32,122	\$18,500
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)		\$20,663	\$20,663	\$20,663
C-1.6	Total Estimated Cash and Investments on Hand		\$52,785	\$52,785	\$39,163

C-2	General Fund Reductions:	2010			
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves		\$20,663	\$20,663	\$20,663
C-2.3	Total Deductions (a+b)		\$20,663	\$20,663	\$20,663
C-2.4	Estimated Non-Restricted Funds Available		\$32,122	\$32,122	\$18,500

DOA Chart of Accounts
1070

SINKING & DEBT SERVICE FUNDS

C-3		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$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	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

RESERVES	1090
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C-4		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$20,663	\$20,663	\$20,663	\$20,663
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	SUB-TOTAL	\$20,663	\$20,663	\$20,663	\$20,663
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	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$20,663	\$20,663	\$20,663	\$20,663

BOND FUNDS	1060
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C-5		2019-2020 Actual	2020-2021 Estimated	2021-2022 Proposed	Pending 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	\$0	\$0	\$0	\$0