

Final Budget

| CHUGWATER CEMETERY DISTRICT | |
|-----------------------------|--------------------------------|
| Budget Hearing Information | |
| PO BOX 34 | Location: CHUGWATER CEMETERY |
| CHUGWATER, WY 82210 | Date: 5/1/22 |
| 970-396-5751 | Time: 4P |
| PLATTE AND GOSHEN COUNTY | Budget Prepared by: H. CROWLEY |

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

The Chugwater Cemetery District operates with Platte and Goshen County funding. For the upcoming budget year, we are requesting 2 mills from both Platte and Goshen Counties. This is estimated between \$17,000-\$18,000 in funding for the next fiscal year. Due to the age of the Chugwater Cemetery, the funding requested is used to provide capital needed for continued upkeep and improvements on the grounds. As seen in this budget, we have a large amount of funds available in our account.

As a board, we have been working to save for construction of a building to house our mowing equipment. We have put out for bid and received bids for the construction of a modest 24x30 pole barn building. Per the proposed budget, the cost of the building has been included in capital outlay. With the approval of the budget, our goal would be able to commit to a contractor as soon as possible and schedule this project on their books for completion in 2022.

S-B RESERVE DESCRIPTION

None

S-C

| Names of Board Members | Date of End of Term | |
|------------------------|---------------------|--|
| KATE JACKSON | 1/1/24 | |
| DENNIS BAKER | 1/1/26 | |
| ROB HELLBAUM | 1/1/26 | |
| HENRY BORCHARDT | 1/1/26 | |
| RUTH VAUGHN | 1/1/24 | |
| HOLLY CROWLEY | 1/1/24 | |
| | | |
| | | |
| | | |
| | | |
| | | |

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

There are not any designated office hours, however, at any time, board members may be contacted to go over any documents as requested.

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?
 Minutes may be requested from the secretary, Rob Hellbaum, at any time.

How and where are the notices of meeting posted for the public?
 Notices are posted in the community, tpically at the Post Office, Community Center and Soda Fountain

Where are the public meetings held?
 Meetings are held at the board member homes throughout the year. The annual budget meeting is held at the Cemetery.

FINAL BUDGET SUMMARY

| OVERVIEW | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|---|---------------------|------------------------|-----------------------|----------------|
| S-1 Total Budgeted Expenditures | \$9,617 | \$23,388 | \$72,692 | \$72,692 |
| 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 | \$72,908 | \$68,682 | \$82,591 | \$82,591 |
| S-5 <i>Amount requested from County Commissioners</i> | \$22,791 | \$18,000 | \$18,000 | \$18,000 |
| 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 | \$50 | \$50 | \$50 |
| S-8 Tax levy (From the County Treasurer) | \$22,791 | \$18,000 | \$18,000 | \$18,000 |
| 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 | \$89 | \$603 | \$588 | \$588 |
| S-13 Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 Total Revenue | \$22,880 | \$18,653 | \$18,638 | \$18,638 |

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

CHUGWATER CEMETERY DISTRICT

| EXPENDITURE SUMMARY | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--|---------------------|------------------------|-----------------------|----------------|
| S-15 Capital Outlay | \$3,546 | \$6,000 | \$55,500 | \$55,500 |
| S-16 Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 Administration | \$213 | \$200 | \$200 | \$200 |
| S-18 Operations | \$4,457 | \$15,588 | \$15,388 | \$15,388 |
| S-19 Indirect Costs | \$1,401 | \$1,600 | \$1,604 | \$1,604 |
| S-20R Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 Total Expenditures | \$9,617 | \$23,388 | \$72,692 | \$72,692 |

| 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 | \$50,029 | \$50,029 | \$63,953 | \$63,953 |

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 | \$0 | \$0 | \$0 | \$0 |
| S-26 c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| Total Reserves (a+b+c) | \$0 | \$0 | \$0 | \$0 |
| 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 | \$0 | \$0 | \$0 | \$0 |
| S-32 Less Total to be spent | \$0 | \$0 | \$0 | \$0 |
| S-33 TOTAL RESERVES AT END OF FISCAL YEAR | \$0 | \$0 | \$0 | \$0 |

End of Summary

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

Date adopted by Special District 5/31/22

DISTRICT ADDRESS: PO BOX 34
CHUGWATER, WY 82210

PREPARED BY: H. CROWLEY

DISTRICT PHONE: 970-396-5751

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-12-401 et seq.) as it applies.

5/4/22 *Form approved by Wyoming Department of Audit, Public Funds Division*

Final Budget

CHUGWATER CEMETERY DISTRICT
 NAME OF DISTRICT/BOARD _____

FYE 6/30/23 _____

PROPERTY TAXES AND ASSESSMENTS

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------|--|------------------|---------------------|--------------------|----------------|
| R-1 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$22,791 | \$18,000 | \$18,000 | \$18,000 |
| 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 |
|-------|--|------------------|---------------------|--------------------|----------------|
| R-2 | Revenues from Other Governments | | | | |
| R-2.1 | State Aid | | | | |
| R-2.2 | Additional County Aid (non-treasurer) | | | | |
| R-2.3 | City (or Town) Aid | | | | |
| R-2.4 | Other (Specify) | | | | |
| R-2.5 | Total Government Support | \$0 | \$0 | \$0 | \$0 |
| R-3 | Operating Revenues | | | | |
| R-3.1 | Customer Charges | | | | |
| R-3.2 | Sales of Goods or Services | \$0 | \$50 | \$50 | \$50 |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$0 | \$50 | \$50 | \$50 |
| R-4 | Grants | | | | |
| R-4.1 | Direct Federal Grants | | | | |
| R-4.2 | Federal Grants thru State Agencies | | | | |
| R-4.3 | Grants from State Agencies | | | | |
| R-4.4 | Total Grants | \$0 | \$0 | \$0 | \$0 |
| R-5 | Miscellaneous Revenue | | | | |
| R-5.1 | Interest | \$4 | \$3 | \$4 | \$4 |
| R-5.2 | Other: Specify _____ | | | | |
| R-5.3 | Other: See Addition; See Additional Details | \$84 | \$600 | \$584 | \$584 |
| R-5.4 | Total Miscellaneous | \$89 | \$603 | \$588 | \$588 |
| R-5.5 | Total Forecasted Revenue | \$89 | \$653 | \$638 | \$638 |
| R-6 | Other Forecasted Revenue | | | | |
| R-6.1 | a. Other past due as estimated by Co. Treas. | | | | |
| R-6.2 | b. Other forecasted revenue (specify): | | | | |
| R-6.3 | _____ | | | | |
| R-6.4 | _____ | | | | |
| R-6.5 | _____ | | | | |
| R-6.6 | Total Other Forecasted Revenue (a+b) | \$0 | \$0 | \$0 | \$0 |

Final Budget

CHUGWATER CEMETERY DISTRICT
 NAME OF DISTRICT/BOARD

FYE 6/30/23

CAPITAL OUTLAY BUDGET

| E-1 | Capital Outlay | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------|-----------------------------|-----------------------|------------------|---------------------|--------------------|----------------|
| E-1.1 | Real Property | 6201 | \$3,284 | \$4,000 | \$55,000 | \$55,000 |
| E-1.2 | Vehicles | 6210 | | | | |
| E-1.3 | Office Equipment | 6211 | | | | |
| E-1.4 | Other (Specify) | | | | | |
| E-1.5 | Repairs & Equipment | 6200 | \$262 | \$2,000 | \$500 | \$500 |
| E-1.6 | | 6200 | | | | |
| E-1.7 | | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | | \$3,546 | \$6,000 | \$55,500 | \$55,500 |

ADMINISTRATION BUDGET

| E-2 | Personnel Services | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------|--------------------------------------|-----------------------|------------------|---------------------|--------------------|----------------|
| 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 | | 7013 | | | | |
| E-3.5 | | 7013 | | | | |
| E-3.6 | | | | | | |
| E-4 | Contractual Services | | | | | |
| E-4.1 | Legal | 7021 | | | | |
| E-4.2 | Accounting/Auditing | 7022 | | | | |
| 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 | | | | |
| E-5.3 | Education | 7033 | | | | |
| E-5.4 | Registrations | 7034 | | | | |
| E-5.5 | Other (Specify) | | | | | |
| E-5.6 | Printing New By-Laws | 7035 | | \$200 | \$200 | \$200 |
| E-5.7 | Election Expense | 7035 | \$213 | \$0 | | |
| E-5.8 | | | | | | |
| E-6 | TOTAL ADMINISTRATION | | \$213 | \$200 | \$200 | \$200 |

Final Budget

CHUGWATER CEMETERY DISTRICT

FYE 6/30/23

OPERATIONS BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------------|--|------------------|---------------------|--------------------|----------------|
| E-7 | Personnel Services | | | | |
| E-7.1 | Wages--Operations | 7202 | | | |
| E-7.2 | Service Contracts | 7203 | | | |
| E-7.3 | Other (Specify) | | | | |
| E-7.4 | | 7204 | | | |
| E-7.5 | | 7204 | | | |
| E-7.6 | | | | | |
| E-8 | Travel | | | | |
| E-8.1 | Mileage | 7211 | | | |
| E-8.2 | Other (Specify) | | | | |
| E-8.3 | Trailer Registration | 7212 | \$38 | \$38 | \$38 |
| E-8.4 | | 7212 | | | |
| E-8.5 | | | | | |
| E-9 | Operating supplies (List) | | | | |
| E-9.1 | Building Maintenance | 7220 | \$1,000 | \$1,000 | \$1,000 |
| E-9.2 | Maintenance Advertising | 7220 | \$50 | | |
| E-9.3 | | 7220 | | | |
| E-9.4 | | 7220 | | | |
| E-9.5 | | | | | |
| E-10 | Program Services (List) | | | | |
| E-10.1 | | 7230 | | | |
| E-10.2 | | 7230 | | | |
| E-10.3 | | 7230 | | | |
| E-10.4 | | 7230 | | | |
| E-10.5 | | | | | |
| E-11 | Contractual Arrangements (List) | | | | |
| E-11.1 | | 7400 | | | |
| E-11.2 | Grounds Maintenance | 7400 | \$4,500 | \$4,500 | \$4,500 |
| E-11.3 | Cleaning Services | 7400 | \$400 | \$600 | \$600 |
| E-11.4 | Misc. Maintenance | 7400 | \$142 | \$5,000 | \$5,000 |
| E-11.5 | | | | | |
| E-12 | Other operations (Specify) | | | | |
| E-12.1 | Fuel for Mowing | 7450 | \$400 | \$500 | \$500 |
| E-12.2 | Electricity | 7450 | \$1,227 | \$500 | \$500 |
| E-12.3 | Tree Maintenance | 7450 | \$2,650 | \$3,000 | \$3,000 |
| E-12.4 | Machine Hire | 7450 | \$250 | \$250 | \$250 |
| E-12.5 | | | | | |
| E-13 | TOTAL OPERATIONS | | \$4,457 | \$15,588 | \$15,388 |

Final Budget

CHUGWATER CEMETERY DISTRICT

FYE 6/30/23

INDIRECT COSTS BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final 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 <u>Total Coverage</u> | 7505 | \$1,301 | \$1,500 | \$1,504 | \$1,504 |
| E-14.6 <u>Bonding</u> | 7505 | \$100 | \$100 | \$100 | \$100 |
| E-14.7 _____ | | | | | |
| E-15 Indirect payroll costs: | | | | | |
| 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 | | | | |
| 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 | | \$1,401 | \$1,600 | \$1,604 | \$1,604 |

DEBT SERVICE BUDGET

| | DOA Chart of Accounts | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 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 | \$0 |

Final Budget

CHUGWATER CEMETERY DISTRICT
NAME OF DISTRICT/BOARD

FYE 6/30/23

GENERAL FUNDS

| | | End of Year | Beginning | Beginning | |
|-------|---|---------------------|------------------------|-----------------------|-----------------|
| C-1 | Balances at Beginning of Fiscal Year | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
| C-1.1 | General Fund Checking | \$50,029 | \$50,029 | \$63,953 | \$63,953 |
| 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) | \$0 | \$0 | \$0 | \$0 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$50,029 | \$50,029 | \$63,953 | \$63,953 |

| C-2 | General Fund Reductions: | 2010 | | | |
|-------|---|-----------------|-----------------|-----------------|-----------------|
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$0 | \$0 | \$0 | \$0 |
| C-2.3 | Total Deductions (a+b) | \$0 | \$0 | \$0 | \$0 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$50,029 | \$50,029 | \$63,953 | \$63,953 |

| DOA Chart of Accounts | 1070 |
|---|------|
| SINKING & DEBT SERVICE FUNDS | |

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

| C-4 | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--------|---|---------------------|------------------------|-----------------------|----------------|
| C-4.1 | Beginning Balance in Reserve Account (end of previous year) | | \$0 | \$0 | |
| C-4.2 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-4.3 | Amount to be added to the reserve | | | | |
| C-4.4 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-4.5 | SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| 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 | <i>Date of Reserve Approval in Minutes:</i> | | | | |
| C-4.11 | TOTAL OTHER RESERVE OUTLAY (a+b+c) | \$0 | \$0 | \$0 | \$0 |
| C-4.12 | Balance to be retained | \$0 | \$0 | \$0 | \$0 |

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

| | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-------|---|---------------------|------------------------|-----------------------|----------------|
| C-5 | | | | | |
| C-5.1 | Beginning Balance in Reserve Account (end of previous year) | | \$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 | SUB-TOTAL | \$0 | \$0 | \$0 | \$0 |
| 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 | TOTAL TO BE SPENT | \$0 | \$0 | \$0 | \$0 |

