

**Willard Precinct Cemetery
Maintenance District
2024 Budget Proposal**

Agenda of Public Hearing

- Welcome and Background
- Introduction of Board Members
- Review of 2023 Finances
- Proposed Budget for 2024
 - General Fund
 - Capital Fund
- Proposed Fee Increase for Plots and Cemetery Fees

Willard Cemetery District

- Serves Willard and South Willard
 - Citizens in the Cemetery District pay property tax
 - Tax Rate for Willard Cemetery: .0097%
 - For Market/Tax Value \$468K/\$257K: 2023 Tax = \$24.98
 - No increase in tax rate being proposed
 - Some increase in Cemetery Fees being proposed
- Cemetery board wants your input.
 - Board is required by law to have public hearings for annual budgets and any increase in fees
 - All board meetings will be open to the public

Willard Cemetery District Board

- **Karla Parsons – Chairperson**
 - **Marsha Christophersen – Clerk**
 - **John Riley – Board Member**
 - **Roger Lee – Board Member**
- Special Thanks to Shirleen (and Wayne) Farley
 - 38 Years of Dedicated Service
 - More than “Donated Time and Effort”, the cemetery was like their baby for all those years
- Note Board Members are recommended to serve 4 years
 - If you are interested in helping, let one of us know

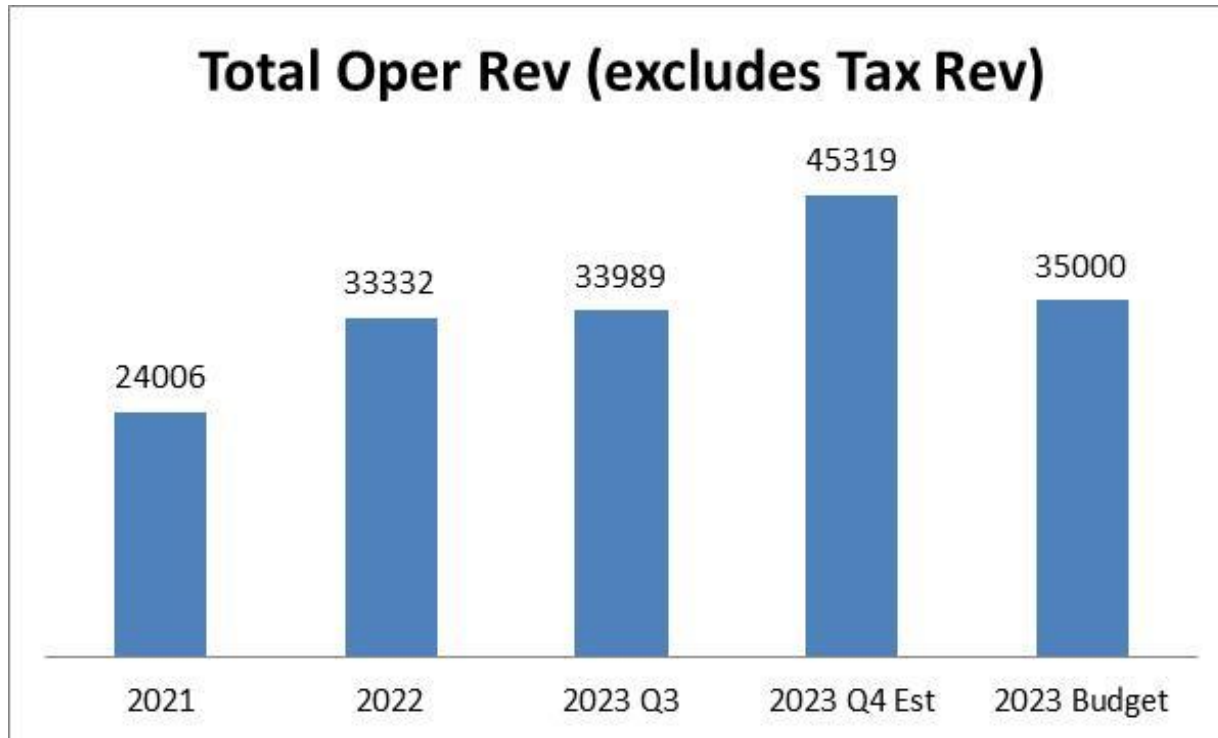
Willard Cemetery District

- Financial Reports (Annual and Quarterly) are Submitted to the State Auditor's Office
 - Once reports are accepted, the Cemetery qualifies to get its proportion of the County property taxes
 - State provides training for board members
 - State periodically Audits the Board to assure tax payer funds are being properly maintained and used
 - Reports are public record and available on State Auditor's website

Willard Cemetery District Funds and Budgets

- Operating Fund – Operating Budget
 - Typically a smaller fund to provide money for one year's expenses
- Capital Fund – Capital Projects Budget
 - Fund officially to be created 2024
 - Plan should cover large purchases/projects for the next 10 years
 - From plan, an annual Capital Budget is created

2023 Revenue

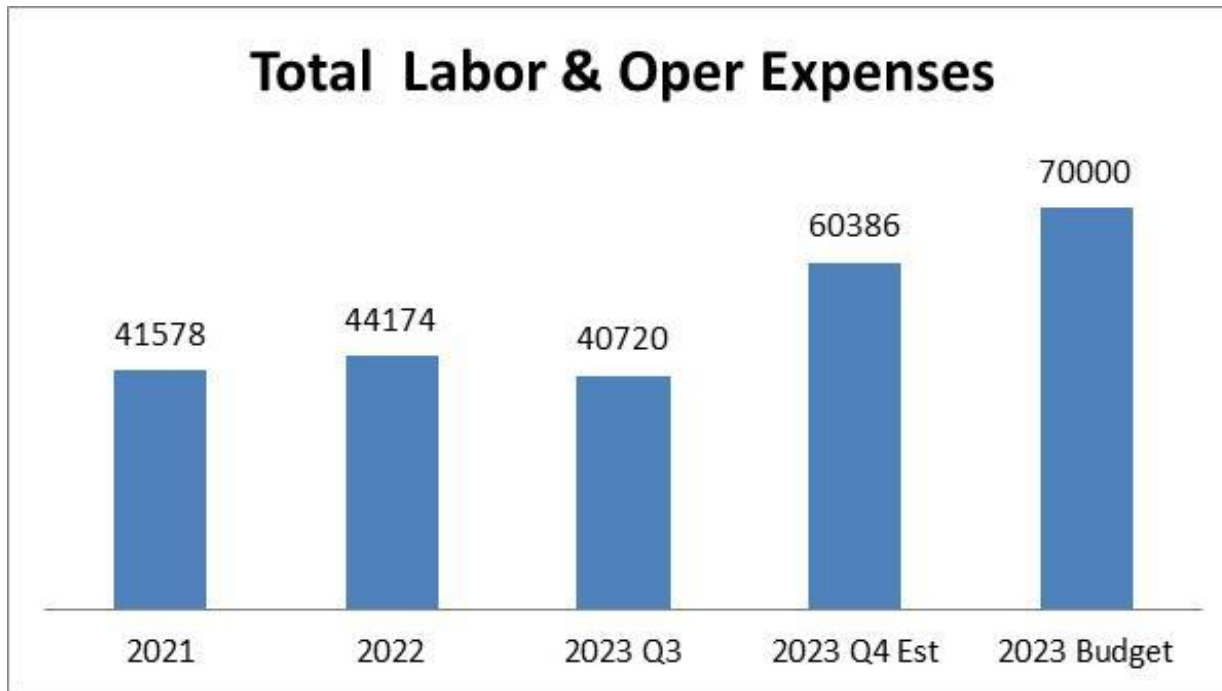


Operating Revenue

- Interest
- Open/Close Fees
- Lot Sales

- Increase in interest income offsets lower Open/Close Fees and Lot Sales
- Total Operating Revenue should exceed budget

2023 Expenses

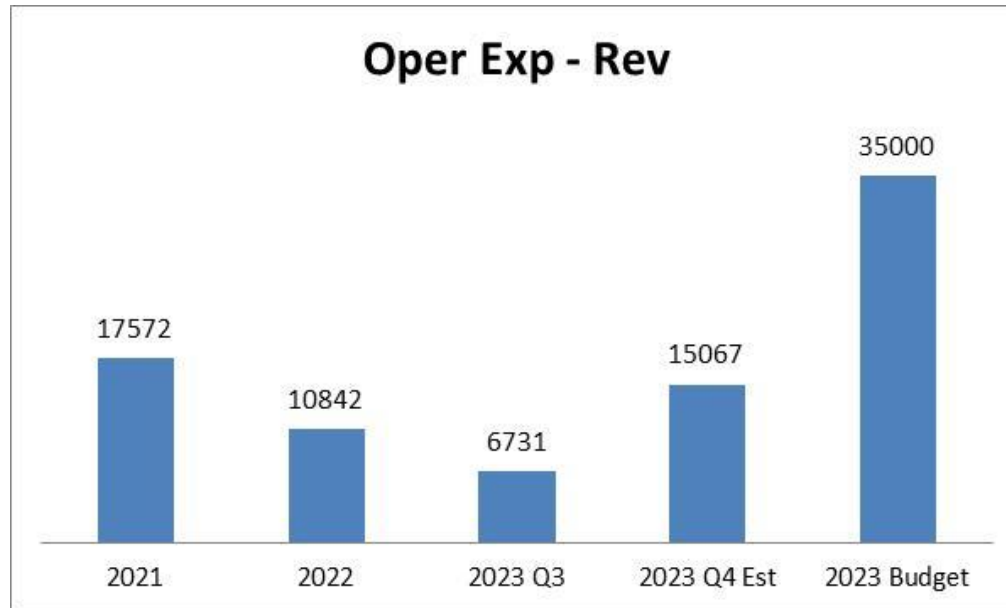


Operating Expenses

- Grounds Care
- Snow Removal
- Open/Close of Graves
- Repairs/Maintenance
- Operating and Office Supplies
- Clerk Expense

- 2023: Increase over 2022. Mainly due to expensing Lawn Mower (\$11.8K)
 - In future years, new equipment will be part of capital fund budget
- Well under total expense budget

2023 Operating Revenue (excl Prop tax) and Expenses



- Shows amount needed from Prop Taxes to cover Operating Deficit
 - i.e. in 2021, \$17572 was needed from Property Tax to cover operating deficit.
- Note: Property Tax revenue also needed to cover future capital expenditures
 - Expected Property Tax revenue for 2023 is \$70,000
 - Excess revenue will go into the Capital Fund
- Operating Deficit for 2023 should be well under budget (\$15067 vs \$35000)

2024 Proposed Operating Budget

Part I General and Enterprise Fund				
(a)		General Fund		
		Actual Expenses		
		Prior Year 2022	Current Year 2023	Budget 2024
	Revenues			
1.1	Taxes: Property Tax	69000	70000	70000
1.2	Other:			
1.3	Fee in Lieu of Taxes			
1.4	Charges for Services - Open Close Fees	11670	7000	8000
1.5	Interest Income	7662	25000	2000
1.6	Lot Sales	14000	11000	7000
1.7				
1.8				
	Other Financing Sources:			
1.9	Transfers from Other Funds			
1.10	Contribution from Fund Balance			
1.11				
1.12				
	Total Revenues	102332	113000	87000

2024 Proposed Operating Budget

	Expenses	2022	2023	2024
2.1	Contract Labor	26350	36000	43000
2.2	Other Operating Expenses	15229	22314	21000
2.3	Depreciation	0	0	
2.4	Capital Outlay		0	
2.5	Debt Service			
2.6	Lot Refund	500		
2.7				
2.8				
	Other Financing Uses:			
2.9	Transfers to Other Funds			23000
2.10	Contribution to Fund Balance			
2.11				
2.12				
	Total Expenditures / Expenses	42079	58314	87000

Expect to have \$23K to transfer to Capital Project Fund

2024 Proposed Capital Budget

- Step 1: Board created a 10-Year Capital Projects Plan, including:
 - Development of 2 New Sections (320ft x 210ft, 1.6 acres) for Plots
 - Irrigation system, Spraying, Planting
 - Paved Road of NW Corner
 - Road Repairs / Re-pavement
 - Signage to Identify Grave Locations
 - Mower, Back Hoe, Skidster, Dump Truck 10 yr plan
 - Tree Trimming, Removal, Planting

Plan will be updated periodically to meet needs and to reflect better cost estimates.

2024 Capital Project Spending Est.

Willard Precinct Cemetery Maintenance District	
Long Range Capital Plan	
Update: Nov 6 2023	
Capital Project	2024
Development of 2 New Plot Sections	45000
Paved Road of NW Corner	80000
Road Repair/Repavement	30000
Signage for Cemetery Sections	5000
Lawn Mower	14000
Total Planned Capital Improvement	174000

2024 Proposed Capital Budget

Preliminary		Capital Projects Fund		
		Actual Expenses		
		Prior Year 2022 (no cap Fund)	Current Year 2023 (no Cap Fund)	Budget 2024
	Revenues			
1.4	Investment/Interest Income			18000
	Transfers From:			
1.5	General Fund			23000
	Total Revenues	0	0	41000
1.9	Beginning Fund Balance			725000
1.10	Available for Use	0	0	766000
	Expenses			
2.4	Capital Outlay			174000
	Total Expenses	0	0	174000
	Ending Fund Balance	0	0	592000

2024 Proposed Cemetery Fee Increases

Service	Willard Current	Willard Proposed	Brigham Cemetery Website
Burial Plot Single Res / Non	350 / NA	400 / NA	600 /1200
Burial Plot Mult Res / Non	250 / NA	350 / NA	600 / 1200
Open Close Fee			
Weekdays Res/Non	230 / 460	300 / 500	500 / 1000
Weekend – Holiday Res/ Non	460 / 920	460 / 920 No Increase	750 / 1500
Cremains Open Close Fee			
Weekdays Res/Non		200 / 250	250 / 300
Weekend – Holiday Res/ Non		300 / 400	500 / 600