

Final Budget

Saratoga Cemetery District	
Budget Hearing Information	
P. O. Box 1417	Location: Saratoga Town Hall
Saratoga, WY 82331	Date: 7/12/2016
307-329-8522	Time: 6:30 p.m.
Carbon	Budget Prepared by: Lisa G. Burton

S-1 BUDGET MESSAGE W.S. 16-4-104(d)

Attached is the Final Budget for the 2016-2017 fiscal year for the Saratoga Cemetery District, which was presented and approved at our Budget Hearing on July 12, 2016. In order to meet the requirements for this budget, we ask that you levy the three (3) mills, which voters have previously authorized for the Saratoga Cemetery District. The cash balance as of June 30, 2016 is in line for the anticipated expenditures for the cemetery expansion objectives that are currently underway. We are in the process of improving and expanding the cemetery, including leveling and paving the parking lot and surveying and adding additional gravesites. The project also includes curb and gutter, striping the parking spaces and adding sprinklers to the additional sites. To complete these projects we will have to rely heavily on the three (3) mills for the necessary funding.

FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$420,186	\$438,776	\$482,161	\$489,980
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	\$420,186	\$438,776	\$482,161	\$489,980
S-5 <i>Amount requested from County Commissioners</i>	\$132,057	\$125,000	\$125,000	\$125,000
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 Operating Revenues	\$0	\$0	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$132,057	\$125,000	\$125,000	\$125,000
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	\$364	\$500	\$500	\$500
S-13 Other Forecasted Revenue	\$1,177	\$1,300	\$1,300	\$1,300
S-14 Total Revenue	\$133,598	\$126,800	\$126,800	\$126,800

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	Capital Outlay	\$40,944	\$306,426	\$348,811	\$356,630
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$7,785	\$13,200	\$13,200	\$13,200
S-18	Operations	\$52,978	\$81,400	\$82,400	\$82,400
S-19	Indirect Costs	\$318,479	\$37,750	\$37,750	\$37,750
S-20	Total Expenditures	\$420,186	\$438,776	\$482,161	\$489,980

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$286,588	\$311,976	\$355,361	\$363,180

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$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

Wanda L. Erger, Treasurer
 Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/12/2016

DISTRICT ADDRESS: P. O. Box 1417
Saratoga, WY 82331

PREPARED BY: Lisa G. Burton

DISTRICT PHONE: 307-329-8522

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division



Final Budget

Saratoga Cemetery District

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015	2015-2016	2016-2017	Final
		Actual	Estimated	Proposed	Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$132,057	\$125,000	\$125,000	\$125,000
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015	2015-2016	2016-2017	Final
		Actual	Estimated	Proposed	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				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$0	\$0	\$0	\$0
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	\$364	\$500	\$500	\$500
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$364	\$500	\$500	\$500
R-5.5	Total Forecasted Revenue	\$364	\$500	\$500	\$500
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	Donations	\$915	\$1,000	\$1,000	\$1,000
R-6.4	Misc./Refunds	\$262	\$300	\$300	\$300
R-6.5					
R-6.6	Total Other Forecasted Revenue (a+b)	\$1,177	\$1,300	\$1,300	\$1,300

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FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$40,944	\$153,926	\$146,311	\$154,130
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	<u>Cemetery Expansion Proj</u>	\$0	\$150,000	\$200,000	\$200,000
E-1.6	<u>Other Cemetery Expense</u>	\$0	\$2,500	\$2,500	\$2,500
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$40,944	\$306,426	\$348,811	\$356,630

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical	\$2,265	\$3,000	\$3,000	\$3,000
E-2.4	Other (Specify)				
E-2.5					
E-2.6					
E-2.7					
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5					
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$0	\$2,000	\$2,000	\$2,000
E-4.2	Accounting/Auditing	\$285	\$500	\$500	\$500
E-4.3	Other (Specify)				
E-4.4	<u>Labor Repairs/Upkeep</u>	\$0	\$1,500	\$1,500	\$1,500
E-4.5	<u>Election Expense</u>	\$730	\$1,000	\$1,000	\$1,000
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$905	\$1,200	\$1,200	\$1,200
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Office Use</u>	\$3,600	\$4,000	\$4,000	\$4,000
E-5.7					
E-5.8					
E-6	TOTAL ADMINISTRATION	\$7,785	\$13,200	\$13,200	\$13,200

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OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$38,307	\$56,000	\$56,000	\$56,000
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	Pickup Expense		\$4,500	\$4,800	\$4,800	\$4,800
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Repairs/Parts/Equipment		\$1,107	\$3,000	\$3,000	\$3,000
E-9.2	Supplies/Shop Tools		\$1,204	\$2,000	\$2,000	\$2,000
E-9.3	Gas & Oil		\$1,207	\$2,200	\$2,200	\$2,200
E-9.4	Other/Misc.		\$120	\$300	\$300	\$300
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Grave Maintenance/Supp		\$0	\$600	\$600	\$600
E-10.2	Water System Repairs/Pa		\$1,020	\$2,500	\$3,500	\$3,500
E-10.3	Lawn Maintenance Suppli		\$1,713	\$2,200	\$2,200	\$2,200
E-10.4	_____					
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	_____					
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	Electricity		\$3,197	\$7,000	\$7,000	\$7,000
E-12.2	Propane		\$602	\$800	\$800	\$800
E-12.3	_____					
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$52,978	\$81,400	\$82,400	\$82,400

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INDIRECT COSTS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability				
E-14.2	Buildings and vehicles	\$1,559	\$2,200	\$2,200	\$2,200
E-14.3	Equipment				
E-14.4	Other (Specify)				
E-14.5	<u>Surety Bonds</u>	\$300	\$350	\$350	\$350
E-14.6					
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$3,104	\$4,000	\$4,000	\$4,000
E-15.2	Workers Compensation	\$1,002	\$2,500	\$2,500	\$2,500
E-15.3	Unemployment Taxes	\$538	\$3,700	\$3,700	\$3,700
E-15.4	Retirement				
E-15.5	Health Insurance				
E-15.6	Other (Specify)				
E-15.7					
E-15.8	<u>EOY Carryover</u>	\$311,976	\$25,000	\$25,000	\$25,000
E-15.9					
E-16	Depreciation Expenses				
E-17	TOTAL INDIRECT COSTS	\$318,479	\$37,750	\$37,750	\$37,750

DEBT SERVICE BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
D-1	Debt Service				
D-1.1	Principal				
D-1.2	Interest				
D-1.3	Fees				
D-2	TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

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FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$142,478	\$167,517	\$210,635	\$218,447
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance	\$144,110	\$144,459	\$144,726	\$144,733
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$0	\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$286,588	\$311,976	\$355,361	\$363,180
C-2	General Fund Reductions:				
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	\$286,588	\$311,976	\$355,361	\$363,180

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)				
C-3.1	Beginning Balance in Reserve Account (end of previous year)				
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 to be spent from "Reserve for Capital Outlay"				
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 in Depreciation Reserve Account	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)				
C-4.1	Beginning Balance in Reserve Account (end of previous year)				
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	"Other Reserves"				
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 in Other Reserve Account	\$0	\$0	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)				
C-5.1	Beginning Balance in Reserve Account (end of previous year)				
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	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$0	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0