

# Final Budget

Sheridan Recreation District	
Budget Hearing Information	
P.O. Box 6308	Location: Sheridan Recreation District
Sheridan, WY 82801	Date: 7/19/2017
307-674-6421	Time: 8:00 p.m.
Sheridan County	Budget Prepared by: Richard Bridger

S-A	BUDGET MESSAGE	W.S. 16-4-104(d)
Budget for 2017-2018 Fiscal Year. Income & expenditures are expected to be similar to prior year.		

S-B	RESERVE DESCRIPTION

S-C

Names of Board Members	Date of End of Term
Don Julian	12/31/18
Casey Osborn	12/31/18
Kim Anderson	12/31/18
Molly Steel	12/31/18
Thayer Shafer	12/31/19

Does the district have regular office hours exceeding 20 hours per week?	Yes
<b>If Yes, enter</b>	
Address of office:	1579 Thorne Rider Park
City, State, Zip:	Sheridan, WY 82801
Phone Number:	307-674-6421
Hours Open:	8 a.m. to 5 p.m.

Where are the minutes of your board meeting available for public review?  
 Sheridan Recreation District Office - 1579 Thorne Rider Park, Sheridan, WY 82801

How and where are the notices of meeting posted for the public?  
 Public Notice Sheridan Press

Where are the public meetings held?  
 1579 Thorne Rider Park, Sheridan, WY 82801

## FINAL BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-1	<b>Total Budgeted Expenditures</b>	\$1,072,875	\$796,210	\$931,431	\$931,431
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	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$1,187,119	\$765,772	\$1,008,530	\$1,008,530
S-5	<i>Amount requested from County Commissioners</i>	\$371,713	\$288,140	\$289,100	\$289,100
S-6	<b>Additional Funding Needed :</b>			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-7	<b>Operating Revenues</b>	\$382,712	\$221,726	\$396,605	\$396,605
S-8	<b>Tax levy (From the County Treasurer)</b>	\$371,713	\$288,140	\$289,100	\$289,100
S-9	<b>Government Support</b>	\$220,328	\$106,500	\$177,900	\$177,900
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>	\$35,037	\$27,207	\$31,500	\$31,500
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14	<b>Total Revenue</b>	\$1,009,790	\$643,573	\$895,105	\$895,105

FY 7/1/17-6/30/18 Sheridan Recreation District

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$24,325	\$1,113	\$800	\$800
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$165,228	\$137,631	\$161,450	\$161,450
S-18	<b>Operations</b>	\$699,482	\$505,424	\$589,107	\$589,107
S-19	<b>Indirect Costs</b>	\$183,840	\$152,042	\$180,074	\$180,074
S-20	<b>Total Expenditures</b>	\$1,072,875	\$796,210	\$931,431	\$931,431

DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$177,329	\$122,199	\$113,425	\$113,425
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
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
	<b>Total Reserves (a+b+c)</b>	\$0	\$0	\$0	\$0
S-27	<b>Amount to be added</b>				
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
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$0	\$0
S-31	<b>Subtotal</b>	\$0	\$0	\$0	\$0
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$0	\$0	\$0	\$0

*End of Summary*

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

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

**DISTRICT ADDRESS:** P.O. Box 6308  
Sheridan, WY 82801

**PREPARED BY:** Richard Bridger

**DISTRICT PHONE:** 307-674-6421

# Final Budget

Sheridan Recreation District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2018 \_\_\_\_\_

## PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-1	<b>Property Taxes and Assessments Received</b>				
R-1.1	<b>Tax Levy (From the County Treasurer)</b>	\$371,713	\$288,140	\$289,100	\$289,100
R-1.2	Other County Support				

## FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
R-2	<b>Revenues from Other Governments</b>				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid	\$220,328	\$106,500	\$177,900	\$177,900
R-2.4	Other (Specify) _____				
R-2.5	<b>Total Government Support</b>	\$220,328	\$106,500	\$177,900	\$177,900
R-3	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$198,334	\$112,547	\$246,405	\$246,405
R-3.2	Sales of Goods or Services	\$184,378	\$109,179	\$150,200	\$150,200
R-3.3	Other Assessments				
R-3.4	<b>Total Operating Revenues</b>	\$382,712	\$221,726	\$396,605	\$396,605
R-4	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	<b>Total Grants</b>	\$0	\$0	\$0	\$0
R-5	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$1,312	\$1,666	\$1,200	\$1,200
R-5.2	Other: Specify _____ Donations & Sale of Assets	\$33,725	\$25,541	\$30,300	\$30,300
R-5.3	Other: Additional _____				
R-5.4	<b>Total Miscellaneous</b>	\$35,037	\$27,207	\$31,500	\$31,500
R-5.5	<b>Total Forecasted Revenue</b>	\$638,077	\$355,433	\$606,005	\$606,005
R-6	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

Sheridan Recreation District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

## CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Improvements	\$21,763	\$0	\$0	
E-1.6	Equipment	\$2,562	\$1,113	\$800	\$800
E-1.7					
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$24,325</b>	<b>\$1,113</b>	<b>\$800</b>	<b>\$800</b>

## ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$70,138	\$62,045	\$72,000	\$72,000
E-2.2	Secretary	\$63,045	\$55,770	\$70,000	\$70,000
E-2.3	Clerical				
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	Meeting Expense	\$1,970	\$1,483	\$2,000	\$2,000
E-3.5					
E-3.6					
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal	\$5,081	\$6,347	\$3,000	\$3,000
E-4.2	Accounting/Auditing	\$6,000	\$3,500	\$1,750	\$1,750
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	\$11,173	\$6,754	\$9,900	\$9,900
E-5.2	Office equipment, rent & repair	\$3,013	\$0	\$0	
E-5.3	Education	\$4,808	\$1,732	\$2,800	\$2,800
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>	<b>\$165,228</b>	<b>\$137,631</b>	<b>\$161,450</b>	<b>\$161,450</b>

# Final Budget

Sheridan Recreation District

FYE 6/30/2018

<b>OPERATIONS BUDGET</b>
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		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>				
E-7.1	Wages--Operations	\$299,637	\$239,071	\$282,863	\$282,863
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	Contract Labor	\$7,560	\$10,250	\$8,300	\$8,300
E-7.5					
E-7.6					
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3					
E-8.4					
E-8.5					
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Concessions COGS	\$130,770	\$54,348	\$91,300	\$91,300
E-9.2	Program Supplies	\$123,157	\$70,364	\$86,697	\$86,697
E-9.3					
E-9.4					
E-9.5					
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Rentals		\$1,485	\$3,600	\$3,600
E-10.2	Uniforms	\$2,932	\$112	\$3,500	\$3,500
E-10.3	Activity Costs	\$1,500	\$300	\$10,000	\$10,000
E-10.4					
E-10.5					
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Contract Services	\$2,176	\$4,669	\$1,750	\$1,750
E-11.2					
E-11.3					
E-11.4					
E-11.5					
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	Repairs & Maintenance	\$86,570	\$93,062	\$63,337	\$63,337
E-12.2	Utilities	\$35,630	\$26,275	\$31,760	\$31,760
E-12.3	Gas & Oil	\$9,550	\$5,488	\$6,000	\$6,000
E-12.4					
E-12.5					
<b>E-13</b>	<b>TOTAL OPERATIONS</b>	<b>\$699,482</b>	<b>\$505,424</b>	<b>\$589,107</b>	<b>\$589,107</b>

# Final Budget

Sheridan Recreation District

FYE 6/30/2018

## INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$7,730	\$7,866	\$6,200	\$6,200
E-14.2	Buildings and vehicles					
E-14.3	Equipment		\$5,600		\$4,800	\$4,800
E-14.4	Other (Specify)					
E-14.5	<u>Program</u>		\$1,298	\$3,632	\$5,200	\$5,200
E-14.6						
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$34,129	\$27,924	\$33,440	\$33,440
E-15.2	Workers Compensation		\$9,614	\$8,130	\$8,654	\$8,654
E-15.3	Unemployment Taxes		\$4,139	\$3,144	\$5,120	\$5,120
E-15.4	Retirement		\$20,900	\$17,705	\$21,100	\$21,100
E-15.5	Health Insurance		\$72,057	\$54,281	\$66,200	\$66,200
E-15.6	Other (Specify)					
E-15.7						
E-15.8						
E-15.9						
<b>E-16</b>	<b>Depreciation Expenses</b>		\$28,373	\$29,360	\$29,360	\$29,360
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		\$183,840	\$152,042	\$180,074	\$180,074

## DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Final Budget

Sheridan Recreation District  
 NAME OF DISTRICT/BOARD

FYE 6/30/2018

## GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-1</b>	<b>Balances at Beginning of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$169,945	\$114,808	\$106,000	\$106,000
C-1.2	Savings and Investments Account Balance	\$6,959	\$6,966	\$7,000	\$7,000
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds	\$425	\$425	\$425	\$425
C-1.5	Reserves (From Below)	\$0	\$0	\$0	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$177,329</b>	<b>\$122,199</b>	<b>\$113,425</b>	<b>\$113,425</b>
<b>C-2</b>	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$0	\$0	\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$177,329</b>	<b>\$122,199</b>	<b>\$113,425</b>	<b>\$113,425</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-3</b>					
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	\$0

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-4</b>					
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.6	Identify the amount and project to be spent from "Other"				
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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$0	\$0	\$0

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Final Approval
<b>C-5</b>					
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>