

Final Budget

Sheridan Recreation Board	
Budget Hearing Information	
P.O. Box 6308	Location: Sheridan Recreation District
Sheridan, WY 82801	Date: 7/12/2022
307-674-6421	Time: 7:00pm
Sheridan	Budget Prepared by: Richard Bridger

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

Budget for 2022-2023. Income and expenditures are similar to prior year.

S-B RESERVE DESCRIPTION

All funds are held in the General Fund

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Jesse Swank	6/30/24	<input checked="" type="checkbox"/> YES
DJ Dearcorn	6/30/24	
Diana Riesen	6/30/24	
Shawn Kelly	6/30/23	
Arin Wadell	6/30/23	
Aaron Linden	6/30/23	
Mandy Galloway	6/30/24	

If Yes, enter

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, 1579 Thorne Rider Park, Sheridan, WY 82801

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

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

FINAL BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$1,027,454	\$956,708	\$1,288,732	\$1,288,732
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	\$1,429,702	\$1,414,795	\$1,685,072	\$1,685,072
S-5	Amount requested from County Commissioners	\$440,768	\$417,784	\$464,877	\$464,877
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-7	Operating Revenues	\$417,180	\$337,135	\$510,580	\$510,580
S-8	Tax levy (From the County Treasurer)	\$440,768	\$417,784	\$464,877	\$464,877
S-9	Government Support	\$171,500	\$304,925	\$223,200	\$223,200
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$61,718	\$16,415	\$41,750	\$41,750
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$1,091,166	\$1,076,259	\$1,240,407	\$1,240,407

FY 7/1/22-6/30/23 Sheridan Recreation Board

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$150	\$2,200	\$2,200
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$168,776	\$164,013	\$169,679	\$169,679
S-18	Operations	\$695,200	\$646,342	\$914,465	\$914,465
S-19	Indirect Costs	\$163,478	\$146,203	\$202,388	\$202,388
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$1,027,454	\$956,708	\$1,288,732	\$1,288,732

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	\$338,536	\$338,536	\$444,665	\$444,665
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

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

Date adopted by Special District _____

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

PREPARED BY: Richard Bridger

DISTRICT PHONE: 307-674-6421

Final Budget

Sheridan Recreation Board
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2023

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)	4001	\$440,768	\$417,784	\$464,877	\$464,877
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	4211				
R-2.2 Additional County Aid (non-treasurer)	4237	\$171,500	\$304,925	\$223,200	\$223,200
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$171,500	\$304,925	\$223,200	\$223,200
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$203,694	\$178,043	\$261,920	\$261,920
R-3.2 Sales of Goods or Services	4300	\$213,486	\$159,092	\$248,660	\$248,660
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$417,180	\$337,135	\$510,580	\$510,580
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	\$1,117	\$1,119	\$1,200	\$1,200
R-5.2 Other: Specify _____	4500				
R-5.3 Other: See Additior <u>See Additional Details</u>		\$60,601	\$15,296	\$40,550	\$40,550
R-5.4 Total Miscellaneous		\$61,718	\$16,415	\$41,750	\$41,750
R-5.5 Total Forecasted Revenue		\$650,398	\$658,475	\$775,530	\$775,530
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

Final Budget

Sheridan Recreation Board
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 Program Equipment	6200		\$150	\$2,200	\$2,200
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$150	\$2,200	\$2,200

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$56,781	\$59,134	\$59,134	\$59,134
E-2.2 Secretary	7003	\$63,045	\$63,045	\$63,045	\$63,045
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	\$5,126	\$13,773	\$16,000	\$16,000
E-4.2 Accounting/Auditing	7022	\$17,615	\$5,000	\$5,500	\$5,500
E-4.3 Other (Specify)					
E-4.4 Meeting	7023	\$4,633	\$2,348	\$6,000	\$6,000
E-4.5 _____	7023				
E-4.6 _____					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$19,639	\$15,208	\$12,800	\$12,800
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033	\$1,937	\$5,505	\$7,200	\$7,200
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		\$168,776	\$164,013	\$169,679	\$169,679

Final Budget

Sheridan Recreation Board

FYE 6/30/2023

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	\$339,157	\$333,068	\$438,810	\$438,810
E-7.2	Service Contracts	7203				
E-7.3	Other (Specify)					
E-7.4	Contract Labor	7204	\$8,474	\$7,618	\$7,900	\$7,900
E-7.5		7204				
E-7.6						
E-8	Travel					
E-8.1	Mileage	7211				
E-8.2	Other (Specify)					
E-8.3		7212				
E-8.4		7212				
E-8.5						
E-9	Operating supplies (List)					
E-9.1	Concessions COGS	7220	\$114,895	\$70,286	\$134,340	\$134,340
E-9.2	Program Supplies	7220	\$95,252	\$50,172	\$107,135	\$107,135
E-9.3		7220				
E-9.4		7220				
E-9.5						
E-10	Program Services (List)					
E-10.1	Rentals	7230	\$941	\$1,399	\$2,760	\$2,760
E-10.2	Uniforms	7230	\$574	\$367	\$2,360	\$2,360
E-10.3		7230				
E-10.4		7230				
E-10.5						
E-11	Contractual Arrangements (List)					
E-11.1		7400				
E-11.2		7400				
E-11.3		7400				
E-11.4		7400				
E-11.5						
E-12	Other operations (Specify)					
E-12.1	Repairs & Maintenance	7450	\$89,475	\$82,241	\$96,500	\$96,500
E-12.2	Utilities	7450	\$39,476	\$94,146	\$112,660	\$112,660
E-12.3	Gas & Oil	7450	\$6,956	\$7,045	\$12,000	\$12,000
E-12.4		7450				
E-12.5						
E-13	TOTAL OPERATIONS		\$695,200	\$646,342	\$914,465	\$914,465

Final Budget

Sheridan Recreation Board

FYE 6/30/2023

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 \$1,432	\$0	\$14,400	\$14,400
E-14.2	Buildings and vehicles	7503			
E-14.3	Equipment	7504 \$12,206	\$3,911	\$10,900	\$10,900
E-14.4	Other (Specify)				
E-14.5	_____	7505			
E-14.6	_____	7505			
E-14.7	_____				
E-15 Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes	7511 \$33,877	\$34,064	\$38,765	\$38,765
E-15.2	Workers Compensation	7512 \$8,715	\$13,693	\$14,814	\$14,814
E-15.3	Unemployment Taxes	7513 \$4,631	\$5,446	\$9,384	\$9,384
E-15.4	Retirement	7514 \$22,871	\$21,979	\$28,825	\$28,825
E-15.5	Health Insurance	7515 \$79,746	\$67,110	\$85,300	\$85,300
E-15.6	Other (Specify)				
E-15.7	_____	7516			
E-15.8	_____	7516			
E-15.9	_____				
E-17 TOTAL INDIRECT COSTS		\$163,478	\$146,203	\$202,388	\$202,388

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

NAME OF DISTRICT/BOARD _____

GENERAL FUNDS				
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		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	\$331,119	\$331,119	\$437,248	\$437,248
C-1.2	Savings and Investments	\$6,992	\$6,992	\$6,992	\$6,992
C-1.3	General Fund CD Balance		\$0		
C-1.4	All Other Funds	\$425	\$425	\$425	\$425
C-1.5	Reserves (From Below)	\$0	\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$338,536	\$338,536	\$444,665	\$444,665

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	\$338,536	\$338,536	\$444,665	\$444,665

	DOA Chart of Accounts			
SINKING & DEBT SERVICE FUNDS	1070			

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			
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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			
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C-5		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Final Approval
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