

Final Budget

| Sheridan Recreation Board | |
|----------------------------|--|
| Budget Hearing Information | |
| P.O. Box 6308 | Location: Sheridan Recreation District |
| Sheridan, WY 82801 | Date: 7/15/2020 |
| 307-674-6421 | Time: 8 p.m. |
| Sheridan | Budget Prepared by: Richard Bridger |

| S-A | BUDGET MESSAGE | | W.S. 16-4-104(d) |
|-----|---|--|------------------|
| | Budget for 2020-2021 Fiscal Year. Income and Expenses are expected to be similar to prior year. | | |

| S-B | RESERVE DESCRIPTION | |
|-----|--|--|
| | All funds are held in the General Fund | |

| S-C | | Does the district have regular office hours exceeding 20 hours per week? |
|-------------------------------|----------------------------|--|
| Names of Board Members | Date of End of Term | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes |
| Thayer Shafer | 12/31/20 | 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. |
| Molly Steel | 6/30/21 | |
| Jesse Swanke | 6/30/21 | |
| Diana Riesen | 6/30/22 | |
| DJ Dearcorn | 6/30/22 | |
| Art Bauers | 6/30/22 | |
| Vacant | | |
| | | |
| | | |
| | | |

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 | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|----------|--|---------------------|------------------------|-----------------------|----------------|
| S-1 | Total Budgeted Expenditures | \$980,841 | \$970,745 | \$980,438 | \$980,438 |
| 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 | \$1,150,891 | \$1,199,226 | \$1,211,211 | \$1,320,217 |
| S-5 | Amount requested from County Commissioners | \$395,081 | \$454,568 | \$397,960 | \$397,960 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|-----------------|--|---------------------|------------------------|-----------------------|----------------|
| S-7 | Operating Revenues | \$371,304 | \$365,952 | \$420,080 | \$420,080 |
| S-8 | Tax levy (From the County Treasurer) | \$395,081 | \$454,568 | \$397,960 | \$397,960 |
| S-9 | Government Support | \$171,800 | \$171,500 | \$174,500 | \$174,500 |
| S-10 | Grants | \$0 | \$0 | \$0 | \$0 |
| S-11 | Other County Support (Not from Co. Treas.) | \$0 | \$0 | \$0 | \$0 |
| S-12 | Miscellaneous | \$42,483 | \$36,983 | \$32,750 | \$32,750 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |

| | | | | | |
|-------------------|---------------|---------------------------|-------------|-------------|-------------|
| S-14 | Total Revenue | \$980,668 | \$1,029,003 | \$1,025,290 | \$1,025,290 |
| FY 7/1/20-6/30/21 | | Sheridan Recreation Board | | | |

| EXPENDITURE SUMMARY | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|----------------|
| S-15 | Capital Outlay | \$23,800 | \$12,143 | \$7,000 | \$7,000 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$144,583 | \$153,849 | \$130,780 | \$130,780 |
| S-18 | Operations | \$666,667 | \$639,823 | \$673,153 | \$673,153 |
| S-19 | Indirect Costs | \$145,791 | \$164,930 | \$169,505 | \$169,505 |
| S-20R | Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 | Total Expenditures | \$980,841 | \$970,745 | \$980,438 | \$980,438 |

| DEBT SUMMARY | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|--------------|------------------------|---------------------|------------------------|-----------------------|----------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |

| CASH AND INVESTMENTS | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|----------------------|---------------------|---------------------|------------------------|-----------------------|----------------|
| S-22 | TOTAL GENERAL FUNDS | \$170,223 | \$170,223 | \$185,921 | \$294,927 |

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

Richard Bridger

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

FYE 6/30/2021

NAME OF DISTRICT/BOARD _____

| |
|---------------------------------------|
| PROPERTY TAXES AND ASSESSMENTS |
|---------------------------------------|

| | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|-------|--|---------------------|------------------------|-----------------------|----------------|
| R-1 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$395,081 | \$454,568 | \$397,960 | \$397,960 |
| R-1.2 | Other County Support | | | | |

| |
|---------------------------|
| FORECASTED REVENUE |
|---------------------------|

| | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 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 | \$171,800 | \$171,500 | \$174,500 | \$174,500 |
| R-2.4 | Other (Specify) | | | | |
| R-2.5 | Total Government Support | \$171,800 | \$171,500 | \$174,500 | \$174,500 |
| R-3 | Operating Revenues | | | | |
| R-3.1 | Customer Charges | \$198,159 | \$165,161 | \$231,113 | \$231,113 |
| R-3.2 | Sales of Goods or Services | \$173,145 | \$200,791 | \$188,967 | \$188,967 |
| R-3.3 | Other Assessments | | | | |
| R-3.4 | Total Operating Revenues | \$371,304 | \$365,952 | \$420,080 | \$420,080 |
| 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 | \$3,383 | \$3,176 | \$3,000 | \$3,000 |
| R-5.2 | Other: Specify | | | | |
| R-5.3 | Other: See Additional | \$39,100 | \$33,807 | \$29,750 | \$29,750 |
| R-5.4 | Total Miscellaneous | \$42,483 | \$36,983 | \$32,750 | \$32,750 |
| R-5.5 | Total Forecasted Revenue | \$585,587 | \$574,435 | \$627,330 | \$627,330 |
| 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

Sheridan Recreation Board
 NAME OF DISTRICT/BOARD

FYE 6/30/2021

CAPITAL OUTLAY BUDGET

| | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|------------|-----------------------------|---------------------|------------------------|-----------------------|----------------|
| E-1 | Capital Outlay | | | | |
| E-1.1 | Real Property | | | | |
| E-1.2 | Vehicles | \$23,800 | | | |
| E-1.3 | Office Equipment | | | | |
| E-1.4 | Other (Specify) | | | | |
| E-1.5 | <u>Program Equipment</u> | | \$5,865 | \$7,000 | \$7,000 |
| E-1.6 | <u>Ice Machine</u> | | \$6,278 | | |
| E-1.7 | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | \$23,800 | \$12,143 | \$7,000 | \$7,000 |

ADMINISTRATION BUDGET

| | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|------------|--------------------------------------|---------------------|------------------------|-----------------------|----------------|
| E-2 | Personnel Services | | | | |
| E-2.1 | Administrator | \$51,862 | \$54,661 | \$51,000 | \$51,000 |
| E-2.2 | Secretary | \$63,045 | \$63,045 | \$53,000 | \$53,000 |
| E-2.3 | Clerical | | | | |
| 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 | <u>Meeting Expense</u> | \$3,300 | \$5,454 | \$3,600 | \$3,600 |
| E-3.5 | | | | | |
| E-3.6 | | | | | |
| E-4 | Contractual Services | | | | |
| E-4.1 | Legal | \$4,049 | \$1,890 | \$3,120 | \$3,120 |
| E-4.2 | Accounting/Auditing | \$4,745 | \$4,561 | \$5,000 | \$5,000 |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | | | | | |
| E-4.5 | | | | | |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | \$14,395 | \$5,316 | \$12,660 | \$12,660 |
| E-5.2 | Office equipment, rent & repair | | | | |
| E-5.3 | Education | \$3,187 | \$1,944 | \$2,400 | \$2,400 |
| E-5.4 | Registrations | | | | |
| E-5.5 | Other (Specify) | | | | |
| E-5.6 | <u>Extraordinary Exp</u> | | \$16,978 | | |
| E-5.7 | | | | | |
| E-5.8 | | | | | |
| E-6 | TOTAL ADMINISTRATION | \$144,583 | \$153,849 | \$130,780 | \$130,780 |

Final Budget

Sheridan Recreation Board

FYE 6/30/2021

OPERATIONS BUDGET

| | | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|-------------|--|--|---------------------|------------------------|-----------------------|------------------|
| E-7 | Personnel Services | | | | | |
| E-7.1 | Wages--Operations | | \$282,325 | \$301,540 | \$354,456 | \$354,456 |
| E-7.2 | Service Contracts | | | | | |
| E-7.3 | Other (Specify) | | | | | |
| E-7.4 | Contract Labor | | \$13,434 | \$9,772 | \$9,480 | \$9,480 |
| E-7.5 | | | | | | |
| E-7.6 | | | | | | |
| E-8 | Travel | | | | | |
| E-8.1 | Mileage | | | | | |
| E-8.2 | Other (Specify) | | | | | |
| E-8.3 | | | | | | |
| E-8.4 | | | | | | |
| E-8.5 | | | | | | |
| E-9 | Operating supplies (List) | | | | | |
| E-9.1 | Concessions COGS | | \$125,134 | \$118,464 | \$105,252 | \$105,252 |
| E-9.2 | Program Supplies | | \$74,345 | \$81,264 | \$71,315 | \$71,315 |
| E-9.3 | | | | | | |
| E-9.4 | | | | | | |
| E-9.5 | | | | | | |
| E-10 | Program Services (List) | | | | | |
| E-10.1 | Rentals | | \$1,451 | \$1,826 | \$1,600 | \$1,600 |
| E-10.2 | Uniforms | | \$851 | \$1,353 | \$1,600 | \$1,600 |
| E-10.3 | Activity Costs | | \$8,551 | \$0 | \$600 | \$600 |
| 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 | Repairs & Maintenance | | \$103,719 | \$86,704 | \$90,300 | \$90,300 |
| E-12.2 | Utilities | | \$33,754 | \$32,126 | \$32,350 | \$32,350 |
| E-12.3 | Gas & Oil | | \$8,103 | \$6,774 | \$6,200 | \$6,200 |
| E-12.4 | Donation | | \$15,000 | | | |
| E-12.5 | | | | | | |
| E-13 | TOTAL OPERATIONS | | \$666,667 | \$639,823 | \$673,153 | \$673,153 |

Final Budget

Sheridan Recreation Board

FYE 6/30/2021

INDIRECT COSTS BUDGET

| | | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 Proposed | Final Approval |
|-------------|--------------------------------|--|---------------------|------------------------|-----------------------|------------------|
| E-14 | Insurance | | | | | |
| E-14.1 | Liability | | \$5,000 | \$6,112 | \$6,300 | \$6,300 |
| E-14.2 | Buildings and vehicles | | | | | |
| E-14.3 | Equipment | | \$5,307 | \$4,947 | \$4,800 | \$4,800 |
| E-14.4 | Other (Specify) | | | | | |
| E-14.5 | Program | | \$5,756 | \$3,732 | \$4,900 | \$4,900 |
| E-14.6 | | | | | | |
| E-14.7 | | | | | | |
| E-15 | Indirect payroll costs: | | | | | |
| E-15.1 | FICA (Social Security) taxes | | \$30,391 | \$32,233 | \$31,929 | \$31,929 |
| E-15.2 | Workers Compensation | | \$16,287 | \$18,433 | \$18,859 | \$18,859 |
| E-15.3 | Unemployment Taxes | | \$4,939 | \$5,007 | \$6,517 | \$6,517 |
| E-15.4 | Retirement | | \$17,664 | \$20,195 | \$22,100 | \$22,100 |
| E-15.5 | Health Insurance | | \$60,447 | \$74,271 | \$74,100 | \$74,100 |
| E-15.6 | Other (Specify) | | | | | |
| E-15.7 | | | | | | |
| E-15.8 | | | | | | |
| E-15.9 | | | | | | |
| E-17 | TOTAL INDIRECT COSTS | | \$145,791 | \$164,930 | \$169,505 | \$169,505 |

DEBT SERVICE BUDGET

| | | | 2018-2019 Actual | 2019-2020 Estimated | 2020-2021 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 |

Final Budget

Sheridan Recreation Board

FYE 6/30/2021

NAME OF DISTRICT/BOARD

GENERAL FUNDS

| | | End of Year | Beginning | Beginning | |
|------------|---|------------------|------------------|------------------|------------------|
| | | 2018-2019 | 2019-2020 | 2020-2021 | Final Approval |
| | | Actual | Estimated | Proposed | |
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$162,825 | \$162,825 | \$178,506 | \$287,512 |
| C-1.2 | Savings and Investments Account Balance | \$6,973 | \$6,973 | \$6,990 | \$6,990 |
| 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 | \$170,223 | \$170,223 | \$185,921 | \$294,927 |
| 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 | \$170,223 | \$170,223 | \$185,921 | \$294,927 |

SINKING & DEBT SERVICE FUNDS

| | | 2018-2019 | 2019-2020 | 2020-2021 | Final Approval |
|------------|---|------------|------------|------------|----------------|
| | | Actual | Estimated | Proposed | |
| C-3 | | | | | |
| 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

| | | 2018-2019 | 2019-2020 | 2020-2021 | Final Approval |
|------------|---|------------|------------|------------|----------------|
| | | Actual | Estimated | Proposed | |
| C-4 | | | | | |
| 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

| | | 2018-2019 | 2019-2020 | 2020-2021 | Final Approval |
|------------|---|------------|------------|------------|----------------|
| | | Actual | Estimated | Proposed | |
| 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 |

