

Final Budget

| Sheridan County School District #1 Recreation District | |
|--|---|
| Budget Hearing Information | |
| PO Box 819 | Location: District Central Office |
| Ranchester, WY 82839 | Date: 7/20/2022 |
| 307-655-9541 | Time: 5:00 PM |
| Sheridan County | Budget Prepared by: Jeremy W. Smith, Business Manager |

| | | |
|---|----------------------------|-------------------|
| S-A | BUDGET MESSAGE | W.S. 16-12-403(c) |
| This budget represents our intention to support recreational activities through direct grants for patrons of all ages in our District boundaries. | | |
| | | |
| S-B | RESERVE DESCRIPTION | |
| We maintain a small reserve from funds obtained through the fire insurance settlement. | | |

S-C

| Names of Board Members | Date of End of Term |
|------------------------|---------------------|
| Chad Aksamit | 7/1/22 |
| Zack Cummins | 7/1/22 |
| Chad Baker | 7/1/23 |
| Mike Daley | 7/1/23 |
| Jodi Kenney | 7/1/24 |
| Rich Garber | 7/1/24 |
| | |
| | |
| | |
| | |

| | |
|----------------------|---|
| | Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes |
| If Yes, enter | |
| Address of office: | 1127 Dayton Street |
| City, State, Zip: | Ranchester, WY 82839 |
| Phone Number: | 307-655-9541 |
| Hours Open: | M-R, 7:30AM to 4:30PM and F, 7:30AM to 11:30AM |
| | |

Where are the minutes of your board meeting available for public review?
 School District Admin Office and on the District website

How and where are the notices of meeting posted for the public?
 Local newspaper and District website

Where are the public meetings held?
 School District Admin Office or Big Horn High School

FINAL BUDGET SUMMARY

| OVERVIEW | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|----------|--|---------------------|------------------------|-----------------------|----------------|
| S-1 | Total Budgeted Expenditures | \$422,666 | \$225,147 | \$151,500 | \$151,500 |
| S-2 | Total Principal to Pay on Debt | \$0 | \$0 | \$0 | \$0 |
| S-3 | Total Change to Restricted Funds | -\$123,264 | -\$80,147 | \$0 | \$0 |
| S-4 | Total General Fund and Forecasted Revenues Available | \$132,181 | \$145,001 | \$201,000 | \$201,000 |
| S-5 | Amount requested from County Commissioners | \$131,194 | \$140,000 | \$150,000 | \$150,000 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|-----------------|--|---------------------|------------------------|-----------------------|------------------|
| S-7 | Operating Revenues | \$0 | \$0 | \$0 | \$0 |
| S-8 | Tax levy (From the County Treasurer) | \$131,194 | \$140,000 | \$150,000 | \$150,000 |
| 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 | \$986 | \$5,000 | \$1,000 | \$1,000 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 | Total Revenue | \$132,180 | \$145,000 | \$151,000 | \$151,000 |

Sheridan County School District #1 Recreation District

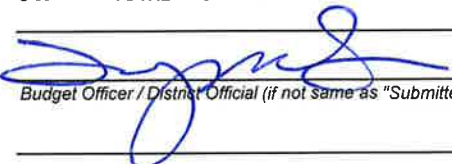
| EXPENDITURE SUMMARY | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|---------------------|-------------------------------|---------------------|------------------------|-----------------------|------------------|
| S-15 | Capital Outlay | \$148,436 | \$0 | \$0 | \$0 |
| S-16 | Interest and Fees On Debt | \$0 | \$0 | \$0 | \$0 |
| S-17 | Administration | \$282 | \$5,000 | \$5,000 | \$5,000 |
| S-18 | Operations | \$150,184 | \$139,500 | \$146,000 | \$146,000 |
| S-19 | Indirect Costs | \$500 | \$500 | \$500 | \$500 |
| S-20R | Expenditures paid by Reserves | \$123,264 | \$80,147 | \$0 | \$0 |
| S-20 | Total Expenditures | \$422,666 | \$225,147 | \$151,500 | \$151,500 |

| 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 | \$1 | \$1 | \$50,000 | \$50,000 |

| Summary of Reserve Funds | | 2020-2021 Actual | 2021-2022 Estimated | 2022-2023 Proposed | Final Approval |
|--------------------------|---|---------------------|------------------------|-----------------------|-----------------|
| S-23 | Beginning Balance in Reserve Accounts | \$0 | \$0 | \$0 | \$0 |
| S-24 | a. Sinking and Debt Service Funds | \$0 | \$0 | \$0 | \$0 |
| S-25 | b. Reserves | \$226,989 | \$103,725 | \$23,578 | \$23,578 |
| S-26 | c. Bond Funds | \$0 | \$0 | \$0 | \$0 |
| | Total Reserves (a+b+c) | \$226,989 | \$103,725 | \$23,578 | \$23,578 |
| S-27 | Amount to be added | \$0 | \$0 | \$0 | \$0 |
| 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 | \$226,989 | \$103,725 | \$23,578 | \$23,578 |
| S-32 | Less Total to be spent | \$123,264 | \$80,147 | \$0 | \$0 |
| S-33 | TOTAL RESERVES AT END OF FISCAL YEAR | \$103,725 | \$23,578 | \$23,578 | \$23,578 |

End of Summary


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

Date adopted by Special District 7/20/22

DISTRICT ADDRESS: PO Box 819
Ranchester, WY 82839

PREPARED BY: Jeremy W. Smith, Business Manager

DISTRICT PHONE: 307-655-9541

Final Budget

Sheridan County School District #1 Recreation District
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 | \$131,194 | \$140,000 | \$150,000 | \$150,000 |
| 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 | | | | |
| R-2.3 | City (or Town) Aid | | | | |
| | 4237 | | | | |
| R-2.4 | Other (Specify) | | | | |
| | 4237 | | | | |
| R-2.5 | Total Government Support | \$0 | \$0 | \$0 | \$0 |
| R-3 | Operating Revenues | | | | |
| R-3.1 | Customer Charges | | | | |
| | 4300 | | | | |
| R-3.2 | Sales of Goods or Services | | | | |
| | 4300 | | | | |
| R-3.3 | Other Assessments | | | | |
| | 4503 | | | | |
| R-3.4 | Total Operating Revenues | \$0 | \$0 | \$0 | \$0 |
| 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 | \$986 | \$5,000 | \$1,000 | \$1,000 |
| R-5.2 | Other: Specify _____ | | | | |
| | 4500 | | | | |
| R-5.3 | Other: Additional _____ | | | | |
| R-5.4 | Total Miscellaneous | \$986 | \$5,000 | \$1,000 | \$1,000 |
| R-5.5 | Total Forecasted Revenue | \$986 | \$5,000 | \$1,000 | \$1,000 |
| 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 County School District #1 Recreation District
 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 | Park Improvements | 6200 | \$148,436 | \$0 | |
| E-1.6 | | 6200 | | | |
| E-1.7 | | | | | |
| E-1.8 | TOTAL CAPITAL OUTLAY | | \$148,436 | \$0 | \$0 |

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 | | | |
| E-2.2 | Secretary | 7003 | | | |
| 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 | | | |
| E-4.2 | Accounting/Auditing | 7022 | | | |
| E-4.3 | Other (Specify) | | | | |
| E-4.4 | Advertising | 7023 | \$282 | \$5,000 | \$5,000 |
| E-4.5 | | 7023 | | | |
| E-4.6 | | | | | |
| E-5 | Other Administrative Expenses | | | | |
| E-5.1 | Office Supplies | 7031 | | | |
| E-5.2 | Office equipment, rent & repair | 7032 | | | |
| E-5.3 | Education | 7033 | | | |
| 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 | | \$282 | \$5,000 | \$5,000 |

Final Budget

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 | \$500 | \$500 | \$500 | \$500 |
| E-14.2 Buildings and vehicles | 7503 | | | | |
| E-14.3 Equipment | 7504 | | | | |
| 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 | | | | |
| E-15.2 Workers Compensation | 7512 | | | | |
| E-15.3 Unemployment Taxes | 7513 | | | | |
| E-15.4 Retirement | 7514 | | | | |
| E-15.5 Health Insurance | 7515 | | | | |
| E-15.6 Other (Specify) | | | | | |
| E-15.7 _____ | 7516 | | | | |
| E-15.8 _____ | 7516 | | | | |
| E-15.9 _____ | | | | | |
| E-17 TOTAL INDIRECT COSTS | | \$500 | \$500 | \$500 | \$500 |

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

Sheridan County School District #1 Recreation District
 NAME OF DISTRICT/BOARD

FYE 6/30/2023

GENERAL FUNDS

| | | 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 | \$1 | \$1 | \$50,000 | \$50,000 |
| C-1.2 | Savings and Investments | | \$0 | | |
| C-1.3 | General Fund CD Balance | | | | |
| C-1.4 | All Other Funds | | \$0 | | |
| C-1.5 | Reserves (From Below) | \$103,725 | \$103,725 | \$23,578 | \$23,578 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$103,726 | \$103,726 | \$73,578 | \$73,578 |

| C-2 | General Fund Reductions: | 2010 | | | |
|-------|---|------------------|-----------------|-----------------|-----------------|
| C-2.1 | a. Unpaid bills at FYE | | | | |
| C-2.2 | b. Reserves | \$103,725 | \$23,578 | \$23,578 | \$23,578 |
| C-2.3 | Total Deductions (a+b) | \$103,725 | \$23,578 | \$23,578 | \$23,578 |
| C-2.4 | Estimated Non-Restricted Funds Available | \$1 | \$80,148 | \$50,000 | \$50,000 |

| | 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 |

| | DOA Chart of Accounts |
|-----------------|--------------------------|
| RESERVES | 1090 |

| 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) | \$226,989 | \$103,725 | \$23,578 | \$23,578 |
| 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 | \$226,989 | \$103,725 | \$23,578 | \$23,578 |
| C-4.6 | Identify the amount and project to be spent | | | | |
| C-4.7 | a. Park Pickleball Court | \$123,264 | \$80,147 | | |
| 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) | \$123,264 | \$80,147 | \$0 | \$0 |
| C-4.12 | Balance to be retained | \$103,725 | \$23,578 | \$23,578 | \$23,578 |

| | DOA Chart of Accounts |
|-------------------|--------------------------|
| BOND FUNDS | 1060 |

| 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 | \$123,264 | \$80,147 | \$0 | \$0 |

