

Proposed Budget

Laramie County School District #2 Recreation Board	
Budget Hearing Information	
P.O. Box 489	Location: Pine Bluffs, WY
Pine Bluffs, WY 82082	Date: 7/10/2017
307-245-4050	Time: 7:00 P.M.
Laramie County	Budget Prepared by: Misty Gallegos

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

In an effort to improve the quality of life and provide for indoor and outdoor recreation opportunities throughout Laramie County School District #2, the LCSD #2 Recreation Board of Directors votes each July at the annual budget hearing whether a 1.0 mill levy for recreational purposes will be assessed. The LCSD #2 Recreation Board of Directors is then responsible for administering the grant awards based on applications submitted to them. The grants are available to all patrons within the boundaries of LCSD #2 who have a proposed project that supports recreational opportunities. The primary objective of the LCSD #2 Recreation Board is to support and assist the communities of Laramie County School District #2. This is to be accomplished by utilizing recreation resources to maintain current facilities, develop future facilities, and to enhance programs for the students and the community.

The revenue received is generated by the 1.0 mill levy and this amount does not fluctuate significantly. For 2016-2017 and 2017-2018, the revenue amounts estimated to decrease slightly as compared to 2015-16. We are anticipating that the revenue generated by the 1.0 mill levy to be less than in 2015-16.

In 2016-17, the LCSD #2 Recreation Board awarded grants in excess of the revenues received. Therefore, the reserve balance was decreased. Currently, the estimated expenditures for 2017-2018 are less than the revenues. Therefore, the reserve will increase again.

The Recreation Board awards grants based on applications submitted to them. The amount requested varies from year to year. In some years, the amount requested and awarded exceed the revenues received. In other years, the amount of the grant requests and the amount awarded are less than the revenues received. The Board recognizes the fluctuations from year to year and therefore, has elected to maintain a cash reserve. The Board has also elected to maintain a cash reserve to allow them to award grants for larger projects. By building up a reserve, the Board is able to award larger grants when requested without taking away the possibility for smaller grant requests to be fulfilled as well. For example, in February 2016, the Board awarded a grant in the amount of \$200,000 to build a concession and restroom facility in Pine Bluffs. Because cash reserves were available, the Board was also able to award approximately \$80,000.00 for smaller grant requests in addition to the large project. Based on the By-Laws, the Board will not distribute more than 90% of the total available funding.

This report reflects a proposed budget and it should be noted that the amounts may be adjusted prior to the budget hearing in July 2017.

S-B RESERVE DESCRIPTION

No reserves held

S-C

Names of Board Members	Date of End of Term
Tom Morgan	12/31/17
Mike Olson	12/31/17
Todd Fornstrom	12/31/18
Esther Davison	12/31/18
Taft Love	12/31/18

Does the district have regular office hours exceeding 20 hours per week?	<input checked="" type="checkbox"/> Yes
If Yes, enter	
Address of office:	311 East 8th Street
City, State, Zip:	Pine Bluffs, WY 82082
Phone Number:	307-245-4050
Hours Open:	7:30 - 4:00

Where are the minutes of your board meeting available for public review?
 Laramie County School District #2 District Office - 311 E 8th Street Pine Bluffs, WY 82082

How and where are the notices of meeting posted for the public?
 Notices are published in the newspaper and on the LCSD2 website

Where are the public meetings held?
 The location of the meeting vary because we rotate meeting locations between the schools in the District

PROPOSED BUDGET SUMMARY

OVERVIEW		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$57,302	\$285,000	\$85,000	\$85,000
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	\$774,558	\$589,201	\$655,201	\$655,201
S-5	<i>Amount requested from County Commissioners</i>	\$201,353	\$150,000	\$150,000	\$150,000
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$201,353	\$150,000	\$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	\$1,004	\$1,000	\$1,000	\$1,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$202,357	\$151,000	\$151,000	\$151,000

FY 7/1/17-6/30/18 Laramie County School District #2 Recreation Board

EXPENDITURE SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$0	\$0	\$0	\$0
S-18	Operations	\$56,302	\$284,000	\$84,000	\$84,000
S-19	Indirect Costs	\$1,000	\$1,000	\$1,000	\$1,000
S-20	Total Expenditures	\$57,302	\$285,000	\$85,000	\$85,000

DEBT SUMMARY		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$572,201	\$438,201	\$504,201	\$504,201
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

Date adopted by Special District _____

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

DISTRICT ADDRESS: P.O. Box 489
Pine Bluffs, WY 82082

DISTRICT PHONE: 307-245-4050

PREPARED BY: Misty Gallegos

Proposed Budget

Laramie County School District #2 Recreation Board

FYE 6/30/2018

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$201,353	\$150,000	\$150,000	\$150,000
R-1.2	Other County Support				

FORECASTED REVENUE

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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	\$1,004	\$1,000	\$1,000	\$1,000
R-5.2	Other: Specify				
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$1,004	\$1,000	\$1,000	\$1,000
R-5.5	Total Forecasted Revenue	\$1,004	\$1,000	\$1,000	\$1,000
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

Proposed Budget

Laramie County School District #2 Recreation Board
NAME OF DISTRICT/BOARD

FYE 6/30/2018

CAPITAL OUTLAY BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary				
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	_____				
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing				
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies				
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	_____				
E-5.7	_____				
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$0	\$0	\$0	\$0

Proposed Budget

Laramie County School District #2 Recreation Board

FYE 6/30/2018

OPERATIONS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations					
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	_____					
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	_____					
E-9.2	_____					
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	_____					
E-10.2	_____					
E-10.3	_____					
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	Grant Awards		\$55,972	\$283,692	\$83,670	\$83,670
E-12.2	Advertising		\$230	\$208	\$230	\$230
E-12.3	Bond		\$100	\$100	\$100	\$100
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$56,302	\$284,000	\$84,000	\$84,000

Proposed Budget

Laramie County School District #2 Recreation Board

FYE 6/30/2018

INDIRECT COSTS BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$1,000	\$1,000	\$1,000	\$1,000
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes					
E-15.2	Workers Compensation					
E-15.3	Unemployment Taxes					
E-15.4	Retirement					
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$1,000	\$1,000	\$1,000	\$1,000

DEBT SERVICE BUDGET

			2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending 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

Proposed Budget

Laramie County School District #2 Recreation Board
NAME OF DISTRICT/BOARD

FYE 6/30/2018

GENERAL FUNDS

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$572,201	\$438,201	\$504,201	\$504,201
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
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	\$572,201	\$438,201	\$504,201	\$504,201
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	\$572,201	\$438,201	\$504,201	\$504,201

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
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 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)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
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 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	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)

		2015-2016 Actual	2016-2017 Estimated	2017-2018 Proposed	Pending Approval
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	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