

Proposed Budget

| Laramie County School District #2 Recreation Board | |
|--|------------------------------------|
| Budget Hearing Information | |
| P.O. Box 489 | Location: Albin, WY |
| Pine Bluffs, WY 82082 | Date: 7/8/2018 |
| 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) |
|--|----------------|------------------|
| <p>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.</p> <p>The revenue received is generated by the 1.0 mill levy and this amount does not fluctuate significantly. For 2018-2019, the revenue amount is relatively consistent with 2017-18. For 2019-20, we are anticipating that the revenue generated by the 1.0 mill levy to be less than in slightly less than 2018-19.</p> <p>In 2018-19, the reserve balance increased because the amount of grants awarded by the LCSD #2 Recreation Board were less than the revenues received. Currently, the estimated expenditures for 2019-2020 are higher than the estimated revenues. Therefore, the reserve will decrease.</p> <p>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 requests fluctuate 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 award larger grants when requested without taking away the possibility for smaller grant requests to be fulfilled as well. For example, in February 2018, the Board awarded a grant in the amount of \$500,000 to fund a portion of an addition of a wrestling room to Burns High School. Because cash reserves were available, the Board was also able to award approximately \$120,000.00 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.</p> <p>This report reflects a proposed budget and it should be noted that the amounts may be adjusted prior to the budget hearing in July 2019.</p> | | |

| S-B | RESERVE DESCRIPTION |
|------------------|---------------------|
| No reserves held | |

| S-C | | Does the district have regular office hours exceeding 20 hours per week? |
|------------------------|---------------------|--|
| | Date of End of Term | <input checked="" type="checkbox"/> Yes |
| Names of Board Members | | |
| Taft Love | 12/31/20 | |
| Mike Olson | 12/31/19 | |
| Todd Fornstrom | 12/31/20 | |
| Esther Davison | 12/31/20 | |
| Bille Wilson | 12/31/19 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

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 meetings vary because we rotate meeting locations between the schools in the district

PROPOSED BUDGET SUMMARY

| OVERVIEW | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|----------|---|---------------------|------------------------|-----------------------|---------------------|
| S-1 | Total Budgeted Expenditures | \$94,327 | \$100,000 | \$600,000 | \$600,000 |
| 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 | \$773,301 | \$776,545 | \$853,545 | \$853,545 |
| S-5 | <i>Amount requested from County Commissioners</i> | \$186,332 | \$190,000 | \$175,000 | \$175,000 |
| S-6 | Additional Funding Needed : | | | \$0 | \$0 |

| REVENUE SUMMARY | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|-----------------|---|---------------------|------------------------|-----------------------|---------------------|
| S-7 | Operating Revenues | \$0 | \$0 | \$0 | \$0 |
| S-8 | Tax levy (From the County Treasurer) | \$186,332 | \$190,000 | \$175,000 | \$175,000 |
| 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 | \$1,424 | \$1,000 | \$2,000 | \$2,000 |
| S-13 | Other Forecasted Revenue | \$0 | \$0 | \$0 | \$0 |
| S-14 | Total Revenue | \$187,756 | \$191,000 | \$177,000 | \$177,000 |

FY 7/1/19-6/30/20 Laramie County School District #2 Recreation Board

| EXPENDITURE SUMMARY | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 | \$93,327 | \$99,000 | \$599,000 | \$599,000 |
| S-19 | Indirect Costs | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| S-20R | Expenditures paid by Reserves | \$0 | \$0 | \$0 | \$0 |
| S-20 | Total Expenditures | \$94,327 | \$100,000 | \$600,000 | \$600,000 |

| DEBT SUMMARY | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|--------------|-------------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-21 | Principal Paid on Debt | \$0 | \$0 | \$0 | \$0 |

| CASH AND INVESTMENTS | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|----------------------|----------------------------|---------------------|------------------------|-----------------------|---------------------|
| S-22 | TOTAL GENERAL FUNDS | \$585,545 | \$585,545 | \$676,545 | \$676,545 |

| Summary of Reserve Funds | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|--------------------------|--|---------------------|------------------------|-----------------------|---------------------|
| 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 489
Pine Bluffs, WY 82082

PREPARED BY: Misty Gallegos

DISTRICT PHONE: 307-245-4050

Proposed Budget

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

FYE 6/30/2020

PROPERTY TAXES AND ASSESSMENTS

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
|-------|--|---------------------|------------------------|-----------------------|---------------------|
| R-1 | Property Taxes and Assessments Received | | | | |
| R-1.1 | Tax Levy (From the County Treasurer) | \$186,332 | \$190,000 | \$175,000 | \$175,000 |
| R-1.2 | Other County Support | | | | |

FORECASTED REVENUE

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 | \$1,424 | \$1,000 | \$2,000 | \$2,000 |
| R-5.2 | Other: Specify | | | | |
| R-5.3 | Other: Additional | | | | |
| R-5.4 | Total Miscellaneous | \$1,424 | \$1,000 | \$2,000 | \$2,000 |
| R-5.5 | Total Forecasted Revenue | \$1,424 | \$1,000 | \$2,000 | \$2,000 |
| 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 6/30/2020 _____

CAPITAL OUTLAY BUDGET

| | | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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

| | | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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

| |
|--------------------------|
| OPERATIONS BUDGET |
|--------------------------|

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 | \$93,062 | \$98,700 | \$598,650 | \$598,650 |
| E-12.2 | Advertising | \$165 | \$200 | \$250 | \$250 |
| E-12.3 | Bond | \$100 | \$100 | \$100 | \$100 |
| E-12.4 | _____ | | | | |
| E-12.5 | _____ | | | | |
| E-13 | TOTAL OPERATIONS | \$93,327 | \$99,000 | \$599,000 | \$599,000 |

Proposed Budget

INDIRECT COSTS BUDGET

| | | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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-17 | TOTAL INDIRECT COSTS | | \$1,000 | \$1,000 | \$1,000 | \$1,000 |

DEBT SERVICE BUDGET

| | | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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

NAME OF DISTRICT/BOARD

GENERAL FUNDS

| | | <i>End of Year</i> | <i>Beginning</i> | <i>Beginning</i> | |
|------------|---|---------------------|------------------------|-----------------------|---------------------|
| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 Proposed | Pending Approval |
| C-1 | Balances at Beginning of Fiscal Year | | | | |
| C-1.1 | General Fund Checking Account Balance | \$585,545 | \$585,545 | \$676,545 | \$676,545 |
| C-1.2 | Savings and Investments Account Balance | | \$0 | | |
| C-1.3 | General Fund CD Balance | | \$0 | | |
| C-1.4 | All Other Funds | | \$0 | | |
| C-1.5 | Reserves (From Below) | \$0 | \$0 | \$0 | \$0 |
| C-1.6 | Total Estimated Cash and Investments on Hand | \$585,545 | \$585,545 | \$676,545 | \$676,545 |
| 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 | \$585,545 | \$585,545 | \$676,545 | \$676,545 |

SINKING & DEBT SERVICE FUNDS

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 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

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 | | | | |
| 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

| | | 2017-2018 Actual | 2018-2019 Estimated | 2019-2020 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 | 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 |