

Proposed Budget

Laramie County School District #2 Recreation Board	
Budget Hearing Information	
P.O. Box 489	Location: Burns, WY
Pine Bluffs, WY 82082	Date: 7/11/2022
307-245-4050	Time: 7:00 PM
Laramie County	Budget Prepared by: Misty Gallegos

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

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 generally does not fluctuate significantly. The budgeted revenue amount for 2021-2022 is about 57% lower than 2020-21 amount due to a decrease in county taxes. However, it should be noted that the year to date actual amount for 2021-22 is higher than the budgeted amount due to the tax collections being higher than originally anticipated. For 2022-23, we are anticipating that the revenue generated by the 1.0 mill levy to be slightly lower than year to date amount received in 2021-22.

In 2021-22, the reserve balance should increase because the amount of grants awarded by the LCSD #2 Recreation Board were less than the revenues received. Currently, the estimated expenditures for 2022-2023 are \$100,000 higher as the estimated revenues. Therefore, the reserve will decrease at the end of 2022-23.

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. 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 20202.

S-B RESERVE DESCRIPTION

No reserves held

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Taft Love	12/31/22	Yes
Mike Olson	12/31/23	
Heidi Romsa	12/31/22	
Matt Haas	12/31/22	
Bille Wilson	12/31/23	

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 or at <https://go.boarddocs.com/wy/laco2/Board.nsf/v>

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	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$393,890	\$126,489	\$400,000	\$400,000
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	\$1,050,657	\$778,432	\$954,943	\$954,943
S-5 <i>Amount requested from County Commissioners</i>	\$472,980	\$200,000	\$298,500	\$298,500
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-7 Operating Revenues	\$0	\$0	\$0	\$0
S-8 Tax levy (From the County Treasurer)	\$472,980	\$200,000	\$298,500	\$298,500
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	\$745	\$1,500	\$1,500	\$1,500
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$473,725	\$201,500	\$300,000	\$300,000

FY 7/1/22-6/30/23 Laramie County School District #2 Recreation Board

EXPENDITURE SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 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	\$392,890	\$125,489	\$399,000	\$399,000
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	\$393,890	\$126,489	\$400,000	\$400,000

DEBT SUMMARY	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-21 Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-22 TOTAL GENERAL FUNDS	\$576,932	\$576,932	\$654,943	\$654,943

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

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

PREPARED BY: Misty Gallegos

DISTRICT PHONE: 307-245-4050

Proposed Budget

Laramie County School District #2 Recreation Board

FYE 6/30/2023

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$472,980	\$200,000	\$298,500	\$298,500
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	Pending 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	\$745	\$1,500	\$1,500	\$1,500
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$745	\$1,500	\$1,500	\$1,500
R-5.5 Total Forecasted Revenue		\$745	\$1,500	\$1,500	\$1,500
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

Proposed Budget

Laramie County School District #2 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	Pending 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 _____	6200				
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending 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 _____	7023				
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		\$0	\$0	\$0	\$0

Proposed Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-7 Personnel Services					
E-7.1 Wages--Operations	7202				
E-7.2 Service Contracts	7203				
E-7.3 Other (Specify)					
E-7.4 _____	7204				
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 _____	7220				
E-9.2 _____	7220				
E-9.3 _____	7220				
E-9.4 _____	7220				
E-9.5 _____					
E-10 Program Services (List)					
E-10.1 _____	7230				
E-10.2 _____	7230				
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 Grant Awards	7450	\$392,581	\$125,130	\$398,600	\$398,600
E-12.2 Advertising	7450	\$209	\$259	\$300	\$300
E-12.3 Bond	7450	\$100	\$100	\$100	\$100
E-12.4 _____	7450				
E-12.5 _____					
E-13 TOTAL OPERATIONS		\$392,890	\$125,489	\$399,000	\$399,000

Proposed Budget

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-14 Insurance					
E-14.1 Liability	7502	\$1,000	\$1,000	\$1,000	\$1,000
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		\$1,000	\$1,000	\$1,000	\$1,000

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending 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

Proposed Budget

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

FYE 6/30/2023

GENERAL FUNDS				
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		End of Year	Beginning	Beginning	
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts			
C-1.1	General Fund Checking	1010	\$576,932	\$576,932	\$654,943
C-1.2	Savings and Investments	1040		\$0	
C-1.3	General Fund CD Balance	1050		\$0	
C-1.4	All Other Funds	1020		\$0	
C-1.5	Reserves (From Below)		\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand		\$576,932	\$576,932	\$654,943
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	Total Deductions (a+b)		\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available		\$576,932	\$576,932	\$654,943

	DOA Chart of Accounts	
SINKING & DEBT SERVICE FUNDS	1070	

		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-3	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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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-4	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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		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-5	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