

# Proposed Budget

Shoshone Recreation District	
Budget Hearing Information	
P.O. Box 1531	Location: Recreation Center Conference Room
Cody, WY 82414	Date: 7/14/2022
(307) 527-3484	Time: 8:30 PM
Park County	Budget Prepared by: James W. Reilly, CPA

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

The Fiscal Year 2022-23 Shoshone Recreation District (SRD) budget includes funding for general recreation purposes for residents of Park County School District #6. General recreation purposes are budgeted in the budget section identified as Schedule C – Operation Budget – Program Services, Activities. The SRD provides financial grants to nonprofit organizations that develop and coordinate general recreational opportunities to all levels of participants and recreational programs. The SRD provides financial support for items such as equipment and playing fields and or facility costs. Generally as a rule, the SRD does not fund wages.

The SRD budget provides funding for improving facilities that are used for recreational pursuits such as ice arena and skiing facilities. Projects are budgeted for assisting in new construction of recreational facilities such as public tennis and pickle ball courts. Developing and maintaining projects are important to the SRD. The SRD encourages development of adequate facilities such as bike parks, biking and hiking trails, parks, tennis courts and pickle ball courts. The SRD Board is leading projects that are in various stages of planning and development.

The SRD Board feels a duty to maintain a financial reserve of not less than \$200,000. The reserve is in case of no additional revenue or interrupted funding to the SRD. In that case, the reserve will be used on one more year of Program Services, Activities. It is important in that the groups providing the services will have at least twelve months of developing new strategies to continue with their mission of providing recreational programs and activities to the residents of Park County School District #6.

**S-B RESERVE DESCRIPTION**

None

**S-C**

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Melissa Allen	1/1/24	<input checked="" type="checkbox"/> <b>Yes</b>
Tasa Brost	1/1/26	<p><b>If Yes, enter</b></p> <p>Address of office: 1402 Heart Mountain Street</p> <p>City, State, Zip: Cody, WY 82414</p> <p>Phone Number: (307) 527-3484</p> <p>Hours Open: 8 am - 5 pm</p>
Tony Hult	1/1/25	
Jacob Ivanoff	1/1/23	
Tom Keegan	1/1/23	
Jay Nielson	1/1/24	
Dossie Overfield	1/1/23	
Alan Rosenbaum	1/1/24	
Josh Spinney	1/1/25	
Rick Stonehouse	1/1/25	
Emily Swett	1/1/24	
Patrick Couture	1/1/26	

Where are the minutes of your board meeting available for public review?  
 Recreation Center - 1402 Heart Mountain Street Cody, WY 82414

How and where are the notices of meeting posted for the public?  
 Notices are advertised in the legal section of the Cody Enterprise

Where are the public meetings held?  
 Recreation Center - 1402 Heart Mountain Street Cody, WY 82414

## PROPOSED BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-1	<b>Total Budgeted Expenditures</b>	\$355,835	\$518,664	\$739,879	\$739,879
S-2	<b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3	<b>Total Change to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4	<b>Total General Fund and Forecasted Revenues Available</b>	\$987,732	\$953,658	\$982,147	\$982,147
S-5	<i>Amount requested from County Commissioners</i>	\$452,805	\$421,000	\$546,913	\$546,913
S-6	<b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-7	<b>Operating Revenues</b>	\$0	\$0	\$0	\$0
S-8	<b>Tax levy (From the County Treasurer)</b>	\$452,805	\$421,000	\$546,913	\$546,913
S-9	<b>Government Support</b>	\$0	\$0	\$0	\$0
S-10	<b>Grants</b>	\$0	\$0	\$0	\$0
S-11	<b>Other County Support (Not from Co. Treas.)</b>	\$0	\$0	\$0	\$0
S-12	<b>Miscellaneous</b>	\$5,869	\$3,600	\$240	\$240
S-13	<b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0

S-14	<b>Total Revenue</b>	\$458,674	\$424,600	\$547,153	\$547,153
------	----------------------	-----------	-----------	-----------	-----------

FY 7/1/22-6/30/23

Shoshone Recreation District

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-15	<b>Capital Outlay</b>	\$4,950	\$50,000	\$25,000	\$25,000
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$4,091	\$5,000	\$5,000	\$5,000
S-18	<b>Operations</b>	\$345,794	\$463,164	\$709,379	\$709,379
S-19	<b>Indirect Costs</b>	\$1,000	\$500	\$500	\$500
S-20R	<b>Expenditures paid by Reserves</b>	\$0	\$0	\$0	\$0
S-20	<b>Total Expenditures</b>	\$355,835	\$518,664	\$739,879	\$739,879

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

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$529,058	\$529,058	\$434,994	\$434,994
<b>Summary of Reserve Funds</b>					
S-23	<b>Beginning Balance in Reserve Accounts</b>				
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
	<b>Total Reserves (a+b+c)</b>	\$0	\$0	\$0	\$0
S-27	<b>Amount to be added</b>				
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
	<b>Total to be added (a+b+c)</b>	\$0	\$0	\$0	\$0
S-31	<b>Subtotal</b>	\$0	\$0	\$0	\$0
S-32	<b>Less Total to be spent</b>	\$0	\$0	\$0	\$0
S-33	<b>TOTAL RESERVES AT END OF FISCAL YEAR</b>	\$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 1531  
Cody, WY 82414

**PREPARED BY:** James W. Reilly, CPA

**DISTRICT PHONE:** (307) 527-3484

# Proposed Budget

Shoshone Recreation District

FYE 6/30/2023

**NAME OF DISTRICT/BOARD** \_\_\_\_\_

<b>PROPERTY TAXES AND ASSESSMENTS</b>
---------------------------------------

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>R-1 Property Taxes and Assessments Received</b>					
R-1.1 <b>Tax Levy (From the County Treasurer)</b>	4001	\$452,805	\$421,000	\$546,913	\$546,913
R-1.2 Other County Support (see note on the right)	4005				

<b>FORECASTED REVENUE</b>
---------------------------

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>R-2 Revenues from Other Governments</b>					
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 <b>Total Government Support</b>		\$0	\$0	\$0	\$0
<b>R-3 Operating Revenues</b>					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 <b>Total Operating Revenues</b>		\$0	\$0	\$0	\$0
<b>R-4 Grants</b>					
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 <b>Total Grants</b>		\$0	\$0	\$0	\$0
<b>R-5 Miscellaneous Revenue</b>					
R-5.1 Interest	4501	\$5,869	\$3,600	\$240	\$240
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 <b>Total Miscellaneous</b>		\$5,869	\$3,600	\$240	\$240
R-5.5 <b>Total Forecasted Revenue</b>		\$5,869	\$3,600	\$240	\$240
<b>R-6 Other Forecasted Revenue</b>					
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 <b>Total Other Forecasted Revenue (a+b)</b>		\$0	\$0	\$0	\$0

# Proposed Budget

Shoshone 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	Pending Approval
<b>E-1 Capital Outlay</b>					
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 Rec Center Project	6200	\$4,950	\$50,000	\$25,000	\$25,000
E-1.6	6200				
E-1.7					
E-1.8 <b>TOTAL CAPITAL OUTLAY</b>		\$4,950	\$50,000	\$25,000	\$25,000

## ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>E-2 Personnel Services</b>					
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					
<b>E-3 Board Expenses</b>					
E-3.1 Travel	7011				
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 Administration Costs	7013	\$4,091	\$5,000	\$5,000	\$5,000
E-3.5	7013				
E-3.6					
<b>E-4 Contractual Services</b>					
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					
<b>E-5 Other Administrative Expenses</b>					
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 <b>TOTAL ADMINISTRATION</b>		\$4,091	\$5,000	\$5,000	\$5,000

# Proposed Budget

Shoshone Recreation District

FYE 6/30/2023

## OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>E-7</b>	<b>Personnel Services</b>				
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	_____				
<b>E-8</b>	<b>Travel</b>				
E-8.1	Mileage	7211	\$0	\$500	\$500
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
<b>E-9</b>	<b>Operating supplies (List)</b>				
E-9.1	Supplies	7220	\$430	\$1,500	\$3,000
E-9.2	Postage	7220	\$283	\$125	\$500
E-9.3	Advertising	7220	\$604	\$750	\$750
E-9.4	_____	7220			
E-9.5	_____				
<b>E-10</b>	<b>Program Services (List)</b>				
E-10.1	Activities	7230	\$174,442	\$276,789	\$386,617
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
<b>E-11</b>	<b>Contractual Arrangements (List)</b>				
E-11.1	Recognition Award	7400	\$2,718	\$3,000	\$3,000
E-11.2	Unanticipated Future Needs	7400	\$22,419	\$45,000	\$30,000
E-11.3	Transfer to City	7400	\$144,898	\$136,000	\$195,012
E-11.4	Pass-Through	7400	\$0	\$0	\$90,000
E-11.5	_____				
<b>E-12</b>	<b>Other operations (Specify)</b>				
E-12.1	_____	7450			
E-12.2	_____	7450			
E-12.3	_____	7450			
E-12.4	_____	7450			
E-12.5	_____				
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		\$345,794	\$463,164	\$709,379

# Proposed Budget

Shoshone Recreation District

FYE 6/30/2023

## INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>E-14 Insurance</b>					
E-14.1 Liability	7502	\$1,000	\$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 _____					
<b>E-15 Indirect payroll costs:</b>					
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 _____					
<b>E-17 TOTAL INDIRECT COSTS</b>		\$1,000	\$500	\$500	\$500

## DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
<b>D-1 Debt Service</b>					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
<b>D-2 TOTAL DEBT SERVICE</b>		\$0	\$0	\$0	\$0

# Proposed Budget

Shoshone Recreation District  
 NAME OF DISTRICT/BOARD \_\_\_\_\_

FYE 6/30/2023

## GENERAL FUNDS

		End of Year	Beginning	Beginning		
		2020-2021	2021-2022	2022-2023	Pending	
		Actual	Estimated	Proposed	Approval	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts				
C-1.1	General Fund Checking	1010	\$529,058	\$529,058	\$434,994	\$434,994
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	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>		\$529,058	\$529,058	\$434,994	\$434,994
C-2	General Fund Reductions:	2010				
C-2.1	a. Unpaid bills at FYE					
C-2.2	b. Reserves		\$0	\$0	\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>		\$0	\$0	\$0	\$0
C-2.4	<b>Estimated Non-Restricted Funds Available</b>		\$529,058	\$529,058	\$434,994	\$434,994

DOA Chart of Accounts	1070
<b>SINKING &amp; DEBT SERVICE FUNDS</b>	

C-3		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-3.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes: _____				
C-3.3	Amount to be added to the reserve				
C-3.4	Date of Reserve Approval in Minutes: _____				
C-3.5	<b>SUB-TOTAL</b>	\$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	Date of Reserve Approval in Minutes: _____				
C-3.11	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES	1090
----------	------

C-4		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes: _____				
C-4.5	<b>SUB-TOTAL</b>	\$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	Date of Reserve Approval in Minutes: _____				
C-4.11	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0	\$0	\$0

BOND FUNDS	1060
------------	------

C-5		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-5.1	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2	Date of Reserve Approval in Minutes: _____				
C-5.3	Amount to be added to the reserve				
C-5.4	Date of Reserve Approval in Minutes: _____				
C-5.5	<b>SUB-TOTAL</b>	\$0	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent				
C-5.7	Date of Reserve Approval in Minutes: _____				
C-5.8	Balance to be retained	\$0	\$0	\$0	\$0
C-5.9	<b>TOTAL TO BE SPENT</b>	\$0	\$0	\$0	\$0