

Proposed Budget

Shoshone Recreation District	
Budget Hearing Information	
P.O. Box 1531	Location: Recreation Center Conference Room
Cody, WY 82414	Date: 7/13/2023
(307) 527-3484	Time: 8:30 AM
Park County	Budget Prepared by: James Reilly, CPA

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

The 2023-2024 Shoshone Recreation District (SRD) budget includes funding for general recreation purposes. SRD supports beneficial and creative recreation programs, facilities and activities to enrich the lives of the residents of Park County School District 6 (PCSD6). General recreation purposes are budgeted in the budget section identified as Schedule C, Operations Budget, Program Services. SRD provides financial grants to recreation oriented, non-profit organizations within the boundaries of PCSD6 that develop and coordinate general recreational opportunities to all levels of participants and recreational guests. The SRD provides financial support for items such as insurance, equipment, facility rental for including indoor and outdoor playing fields or use costs. Generally, the SRD does not fund wages, contract labor, or scholarships. This SRD policy is regularly challenged by groups requesting operational dollars including wages. The SRD budget provides funding for improving facilities that are used for recreational pursuits such as improving park areas, skiing facilities, and recreational facilities projects and most recently a splash pad and outdoor pickleball complex. Developing and maintaining projects are important, and the SRD encourages development of adequate facilities, and park improvements. The SRD Board feels a duty to maintain a financial reserve of about \$250,000. The reserve is in case of no additional revenue or annual funding to the SRD. In that case, the reserve will be used on one more year of Program Services, etc. It is important in that the groups providing these services will have at least twelve months of developing new strategies to continue with their mission.

S-B RESERVE DESCRIPTION

None

S-C

Names of Board Members	Date of End of Term	
Melissa Allen	1/1/24	
Tasa Brost	1/1/26	
Tony Hult	1/1/25	
Tia Mitchell	1/1/28	
Rick Lasko	1/1/28	
Jay Nielson	1/1/24	
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	
Tom Keegan	1/1/24	

	Does the district have regular office hours exceeding 20 hours per week? <input type="checkbox"/> Yes
If Yes, enter	
Address of office:	1402 Heart Mountain Street
City, State, Zip:	Cody, WY 82414
Phone Number:	(307) 527-3484
Hours Open:	8 am - 5 pm

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		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$529,625	\$695,329	\$750,001	\$750,001
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	\$935,247	\$1,096,700	\$1,066,273	\$1,066,273
S-5	<i>Amount requested from County Commissioners</i>	\$464,595	\$600,000	\$660,000	\$660,000
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$316,272	\$316,272

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$464,595	\$600,000	\$660,000	\$660,000
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	\$3,312	\$29,360	\$4,900	\$4,900
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$467,907	\$629,360	\$664,900	\$664,900

FY 7/1/23-6/30/24 Shoshone Recreation District

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-15	Capital Outlay	\$50,000	\$90,000	\$100,000	\$100,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$3,783	\$4,500	\$5,000	\$5,000
S-18	Operations	\$475,342	\$600,329	\$644,501	\$644,501
S-19	Indirect Costs	\$500	\$500	\$500	\$500
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$529,625	\$695,329	\$750,001	\$750,001

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$467,340	\$467,340	\$401,373	\$401,373
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 1531
Cody, WY 82414

DISTRICT PHONE: (307) 527-3484

PREPARED BY: James Reilly, CPA

Proposed Budget

Shoshone Recreation District

FYE 6/30/2024

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$464,595	\$600,000	\$660,000	\$660,000
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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	\$3,312	\$3,312	\$4,900	\$4,900
R-5.2 Other: Specify <u>Misc</u> _____	4500		\$26,048		
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$3,312	\$29,360	\$4,900	\$4,900
R-5.5 Total Forecasted Revenue		\$3,312	\$29,360	\$4,900	\$4,900
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

Shoshone Recreation District
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201	\$50,000	\$90,000	\$100,000	\$100,000
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 Equipment	6200				
E-1.6 _____	6200				
E-1.7 _____					
E-1.8 TOTAL CAPITAL OUTLAY		\$50,000	\$90,000	\$100,000	\$100,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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 Administration Cost	7013	\$3,783	\$4,500	\$5,000	\$5,000
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		\$3,783	\$4,500	\$5,000	\$5,000

Proposed Budget

Shoshone Recreation District

FYE 6/30/2024

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 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		\$500	\$500
E-8.2	Other (Specify)				
E-8.3	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Supplies	7220	\$991	\$3,000	\$2,000
E-9.2	Postage	7220	\$214	\$500	\$500
E-9.3	Advertising	7220	\$449	\$750	\$750
E-9.4	_____	7220			
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Activities	7230	\$281,354	\$377,973	\$366,551
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Recognition Award	7400	\$1,364	\$3,000	\$3,000
E-11.2	Unanticipated Future Needs	7400	\$42,300	\$20,000	\$40,000
E-11.3	Transfer to City	7400	\$148,670	\$195,106	\$231,200
E-11.4	Pass-Through	7400			
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	_____	7450			
E-12.2	_____	7450			
E-12.3	_____	7450			
E-12.4	_____	7450			
E-12.5	_____				
E-13	TOTAL OPERATIONS		\$475,342	\$600,329	\$644,501

Proposed Budget

Shoshone Recreation District

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
D-1 Debt Service					
D-1.1 Principal	6401			\$0	
D-1.2 Interest	6410			\$0	
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Proposed Budget

Shoshone Recreation District
NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

GENERAL FUNDS				
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		End of Year	Beginning	Beginning	
C-1	Balances at Beginning of Fiscal Year	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-1.1	General Fund Checking	\$467,340	\$467,340	\$401,373	\$401,373
C-1.2	Savings and Investments		\$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	\$467,340	\$467,340	\$401,373	\$401,373

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	Total Deductions (a+b)	\$0	\$0	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available	\$467,340	\$467,340	\$401,373	\$401,373

	DOA Chart of Accounts			
SINKING & DEBT SERVICE FUNDS	1070			

C-3		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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

RESERVES	1090			
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C-4		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
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	1060			
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C-5		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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	\$0	\$0	\$0	\$0