

Final Budget

POWELL RECREATION DISTRICT	
Budget Hearing Information	
PO Box 1185	Location: 501 Homesteader Court, Powell, WY 82435
Powell, WY 82435	Date: 7/5/2023
307-754-5711	Time: 12:30 PM
Park County	Budget Prepared by: Kristine Lucus

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

The Powell Recreation District is a strong and structured organization with a long history of providing recreational services to City of Powell residents and community. The District is committed to provide healthy and affordable recreation programs and activities to meet the needs of the community and further, to make available facilities and leadership which will furnish the highest standard of programming. The Powell Recreation District proposed budget has increased from last year. One of our issues the past couple of years is attracting part-time employees. We hope that by raising wages, we will be able to attract more employees and a better talent pool. Additionally, costs for supplies and equipment have increased creating programs and activities that are more expensive. The Powell Recreation District takes great pride in being able to provide services to City residents and surrounding areas and firmly believes that these services are beneficial to the quality of life for the entire community as a whole. The Powell Recreation District offers a wide variety of programs ranging from sports and wellness to arts and social recreation, including activities for every age group within the community.

S-B RESERVE DESCRIPTION

The assigned fund balance is for future facilities such as a Community Recreation Center.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week? <input checked="" type="checkbox"/> Yes
Mike Heny	12/31/27	<p>If Yes, enter</p> <p>Address of office: 501 Homesteader Court</p> <p>City, State, Zip: Powell, WY 82435</p> <p>Phone Number: 307-754-5711</p> <p>Hours Open: 8:00 am - 5:00 pm, Mon - Fri</p>
Steve Lensegrav	12/31/27	
Danny Shorb	12/31/27	
Tracy Gates	12/31/26	
Myron Heny	12/31/26	
West Hernandez	12/31/26	
Holly Cole	12/31/23	
Ashley Hildebrand	12/31/23	
Tim Miller	12/31/23	

Where are the minutes of your board meeting available for public review?
 At the Powell Recreation District office, located at 501 Homesteader Court, Powell, WY 82435

How and where are the notices of meeting posted for the public?
 On our website, www.powellrec.com

Where are the public meetings held?
 At the Powell Recreation District office, located at 501 Homesteader Court, Powell, WY 82435

FINAL BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$341,647	\$404,628	\$467,208	\$467,208
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$14,845	\$95,463	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$496,494	\$449,165	\$607,208	\$607,208
S-5	<i>Amount requested from County Commissioners</i>	\$265,195	\$299,922	\$354,908	\$354,908
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$140,000	\$140,000

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7	Operating Revenues	\$81,188	\$70,800	\$79,700	\$79,700
S-8	Tax levy (From the County Treasurer)	\$210,510	\$256,922	\$310,908	\$310,908
S-9	Government Support	\$7,000	\$10,000	\$12,000	\$12,000
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$54,685	\$43,000	\$44,000	\$44,000
S-12	Miscellaneous	\$3,111	\$6,100	\$7,100	\$7,100
S-13	Other Forecasted Revenue	\$0	\$17,806	\$13,500	\$13,500
S-14	Total Revenue	\$356,494	\$404,628	\$467,208	\$467,208

FY 7/1/23-6/30/24 POWELL RECREATION DISTRICT

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15	Capital Outlay	\$0	\$2,000	\$10,000	\$10,000
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$165,090	\$177,273	\$212,956	\$212,956
S-18	Operations	\$72,617	\$99,495	\$119,468	\$119,468
S-19	Indirect Costs	\$103,940	\$125,860	\$124,784	\$124,784
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$341,647	\$404,628	\$467,208	\$467,208

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

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$140,000	\$44,537	\$140,000	\$140,000
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	\$444,256	\$459,101	\$554,564	\$554,564
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$444,256	\$459,101	\$554,564	\$554,564
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$14,845	\$95,463	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$14,845	\$95,463	\$0	\$0
S-31	Subtotal	\$459,101	\$554,564	\$554,564	\$554,564
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$459,101	\$554,564	\$554,564	\$554,564

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: PO Box 1185
Powell, WY 82435

PREPARED BY: Kristine Lucus

DISTRICT PHONE: 307-754-5711

Final Budget

POWELL RECREATION DISTRICT
 NAME OF DISTRICT/BOARD _____

FYE 6/30/2024 _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$210,510	\$256,922	\$310,908	\$310,908
R-1.2 Other County Support (see note on the right)	4005	\$54,685	\$43,000	\$44,000	\$44,000

FORECASTED REVENUE

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final 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	\$7,000	\$10,000	\$12,000	\$12,000
R-2.4 Other (Specify) _____	4237				
R-2.5 Total Government Support		\$7,000	\$10,000	\$12,000	\$12,000
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$80,009	\$68,800	\$77,200	\$77,200
R-3.2 Sales of Goods or Services	4300	\$1,179	\$2,000	\$2,500	\$2,500
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$81,188	\$70,800	\$79,700	\$79,700
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	\$1,011	\$1,000	\$2,000	\$2,000
R-5.2 Other: Specify _____	4500	\$2,100	\$5,100	\$5,100	\$5,100
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$3,111	\$6,100	\$7,100	\$7,100
R-5.5 Total Forecasted Revenue		\$91,299	\$86,900	\$98,800	\$98,800
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 Reserves	4500		\$17,806	\$13,500	\$13,500
R-6.4 _____	4500				
R-6.5 _____					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$17,806	\$13,500	\$13,500

Final Budget

POWELL 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	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211			\$8,000	\$8,000
E-1.4 Other (Specify)					
E-1.5 Misc	6200		\$2,000	\$2,000	\$2,000
E-1.6	6200				
E-1.7					
E-1.8 TOTAL CAPITAL OUTLAY		\$0	\$2,000	\$10,000	\$10,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$72,230	\$78,008	\$81,908	\$81,908
E-2.2 Secretary	7003	\$41,395	\$42,425	\$44,122	\$44,122
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Recreation Supervisor	7005	\$45,310	\$46,440	\$49,226	\$49,226
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 bd mtg/ads	7013	\$211	\$450	\$450	\$450
E-3.5 public hearing exp/ads	7013	\$55	\$250	\$250	\$250
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021	\$132	\$400	\$400	\$400
E-4.2 Accounting/Auditing	7022				
E-4.3 Other (Specify)					
E-4.4 architect services	7023			\$25,000	\$25,000
E-4.5 bckgrnd ck, tech IT	7023	\$240	\$1,300	\$1,100	\$1,100
E-4.6					
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,151	\$2,500	\$3,600	\$3,600
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034	\$600	\$750	\$750	\$750
E-5.5 Other (Specify)					
E-5.6 website maint	7035	\$1,594	\$2,100	\$3,500	\$3,500
E-5.7 visaMaintFee/postage	7035	\$2,172	\$2,650	\$2,650	\$2,650
E-5.8					
E-6 TOTAL ADMINISTRATION		\$165,090	\$177,273	\$212,956	\$212,956

Final Budget

POWELL RECREATION DISTRICT

FYE 6/30/2024

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	7202 \$19,391	\$24,700	\$27,500	\$27,500
E-7.2	Service Contracts	7203 \$1,750	\$1,800	\$1,850	\$1,850
E-7.3	Other (Specify)				
E-7.4	_____	7204			
E-7.5	_____	7204			
E-7.6	_____				
E-8	Travel				
E-8.1	Mileage	7211	\$50	\$50	\$50
E-8.2	Other (Specify)				
E-8.3	conferences	7212	\$650	\$1,250	\$1,250
E-8.4	lodging & meals	7212 \$27	\$970	\$3,100	\$3,100
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	equip maint/veh maint	7220 \$398	\$1,725	\$1,750	\$1,750
E-9.2	maint sup/concess sup	7220 \$1,007	\$3,150	\$2,950	\$2,950
E-9.3	fuel & veh sup	7220 \$1,465	\$2,600	\$2,700	\$2,700
E-9.4	uni/sp&rec/umps	7220 \$10,815	\$18,800	\$25,050	\$25,050
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	rec prog funded	7230 \$2,435	\$800	\$250	\$250
E-10.2	clark recreation	7230 \$10,000	\$12,000	\$14,000	\$14,000
E-10.3	rec prog by PRD	7230 \$14,258	\$15,650	\$21,445	\$21,445
E-10.4	nysca/nays-coach fees	7230 \$320	\$1,000	\$1,000	\$1,000
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	po box rent	7400 \$166	\$130	\$130	\$130
E-11.2	reimb	7400 \$146	\$750	\$750	\$750
E-11.3	bus drivers	7400 \$1,100	\$550	\$300	\$300
E-11.4	_____	7400			
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	utilities	7450 \$5,607	\$6,300	\$6,673	\$6,673
E-12.2	misc & wash	7450 \$18	\$120	\$220	\$220
E-12.3	marketing	7450 \$3,714	\$7,750	\$8,500	\$8,500
E-12.4	_____	7450			
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$72,617	\$99,495	\$119,468	\$119,468

Final Budget

POWELL RECREATION DISTRICT

FYE 6/30/2024

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-14	Insurance				
E-14.1	Liability	\$4,275	\$4,275	\$5,054	\$5,054
E-14.2	Buildings and vehicles	\$1,765	\$1,736	\$1,890	\$1,890
E-14.3	Equipment	\$250	\$250	\$250	\$250
E-14.4	Other (Specify)				
E-14.5	bonds & crime	\$602	\$602	\$602	\$602
E-14.6	public officials/vandalism	\$4,553	\$8,064	\$8,059	\$8,059
E-14.7					
E-15	Indirect payroll costs:				
E-15.1	FICA (Social Security) taxes	\$15,089	\$14,793	\$15,652	\$15,652
E-15.2	Workers Compensation	\$4,058	\$3,932	\$4,191	\$4,191
E-15.3	Unemployment Taxes		\$10,000	\$10,000	\$10,000
E-15.4	Retirement	\$28,004	\$29,403	\$30,880	\$30,880
E-15.5	Health Insurance	\$45,344	\$52,805	\$48,206	\$48,206
E-15.6	Other (Specify)				
E-15.7					
E-15.8					
E-15.9					
E-17	TOTAL INDIRECT COSTS	\$103,940	\$125,860	\$124,784	\$124,784

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final 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

Final Budget

POWELL RECREATION DISTRICT
NAME OF DISTRICT/BOARD _____

FYE 6/30/2024

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1,500	1,500	1,500	1,500
C-1.2	Savings and Investments		0		
C-1.3	General Fund CD Balance		0		
C-1.4	All Other Funds	138,500	138,500	138,500	138,500
C-1.5	Reserves (From Below)	459,101	459,101	554,564	554,564
C-1.6	Total Estimated Cash and Investments on Hand	599,101	599,101	694,564	694,564
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	459,101	554,564	554,564	554,564
C-2.3	Total Deductions (a+b)	459,101	554,564	554,564	554,564
C-2.4	Estimated Non-Restricted Funds Available	140,000	44,537	140,000	140,000

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-3	Beginning Balance in Reserve Account (end of previous year)		0	0	
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	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	Date of Reserve Approval in Minutes: _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	0	0	0	0
C-3.12	Balance to be retained	0	0	0	0

	DOA Chart of Accounts
RESERVES	1090

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4	Beginning Balance in Reserve Account (end of previous year)	444,256	459,101	554,564	554,564
C-4.1	Beginning Balance in Reserve Account (end of previous year)	444,256	459,101	554,564	554,564
C-4.2	Date of Reserve Approval in Minutes: _____				
C-4.3	Amount to be added to the reserve	14,845	95,463		
C-4.4	Date of Reserve Approval in Minutes: <u>7/5/2022</u>				
C-4.5	SUB-TOTAL	459,101	554,564	554,564	554,564
C-4.6	Identify the amount and project to be spent				
C-4.7	a. emergency reserves				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes: _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	0	0	0	0
C-4.12	Balance to be retained	459,101	554,564	554,564	554,564

	DOA Chart of Accounts
BOND FUNDS	1060

		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-5	Beginning Balance in Reserve Account (end of previous year)		0	0	
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	SUB-TOTAL	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	TOTAL TO BE SPENT	0	0	0	0