

# Final Budget

Lovell Recreation District	
Budget Hearing Information	
502 Hampshire Ave	Location: Lovell WY
Lovell WY 82431	Date: 7/13/2016
307-548-6466	Time: 6:00 p.m.
Big Horn County	Budget Prepared by: Rhonda Savage

S-1	BUDGET MESSAGE	W.S. 16-4-104(d)
<p>The Lovell Recreation District is requesting the continuation of one mill for the purpose of providing, enhancing, and maintaining programs and activities for the North Big Horn County Communities, as well as, the starting of new programs as available and interest dictates.</p> <p>All the Recreational staff is part time, consisting of the director, secretary, bookkeeper, lifeguards, and custodial and open gym help as needed. Additional program facilitators (at less cost than the director) are included to accommodate such and keep the programs running smoothly with adult supervision, and at a cost local residents can afford. Our community has a large population of low income or at-risk families, so some assistance has been made available, as they come in and request financial help.</p> <p>Rental cost for a building allows out gymnastics program to continue. We work closely with the school facilities for space and work around the school district sports and activity schedule with all three schools (Elem, Middle, and High). We also work with the Town of Lovell is using their parks and fields for some of our activities, and so we try to help with funding for various activities as the board directs. Our biggest change continues to be the lack of access to gym facilities. Programs are cut short, which is the major complaint from parents, due to fitting our programs around the carious school schedules.</p>		

## FINAL BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-1 <b>Total Budgeted Expenditures</b>	\$113,742	\$120,712	\$124,600	\$124,600
S-2 <b>Total Principal to Pay on Debt</b>	\$0	\$0	\$0	\$0
S-3 <b>Total to be added to Restricted Funds</b>	\$0	\$0	\$0	\$0
S-4 <b>Total General Fund and Forecasted Revenues</b>	\$198,612	\$256,923	\$258,683	\$258,683
S-5 <b>Amount requested from County Commissioners</b>	\$54,568	\$55,500	\$54,000	\$54,000
S-6 <b>Additional Funding Needed :</b>			<b>\$0</b>	<b>\$0</b>

Lovell Recreation District

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-7 <b>Operating Revenues</b>	\$55,658	\$58,684	\$61,250	\$61,250
S-8 <b>Tax levy (From the County Treasurer)</b>	\$54,568	\$55,500	\$54,000	\$54,000
S-9 <b>Government Support</b>	\$5,692	\$4,144	\$5,000	\$5,000
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>	\$32	\$45,717	\$45,753	\$45,753
S-13 <b>Other Forecasted Revenue</b>	\$0	\$0	\$0	\$0
S-14 <b>Total Revenue</b>	<b>\$115,950</b>	<b>\$164,045</b>	<b>\$166,003</b>	<b>\$166,003</b>

<b>EXPENDITURE SUMMARY</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-15	<b>Capital Outlay</b>	\$7,748	\$0	\$0	\$0
S-16	<b>Interest and Fees On Debt</b>	\$0	\$0	\$0	\$0
S-17	<b>Administration</b>	\$24,782	\$24,413	\$27,550	\$27,550
S-18	<b>Operations</b>	\$73,208	\$82,814	\$82,050	\$82,050
S-19	<b>Indirect Costs</b>	\$8,004	\$13,485	\$15,000	\$15,000
S-20	<b>Total Expenditures</b>	\$113,742	\$120,712	\$124,600	\$124,600

<b>DEBT SUMMARY</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-21	<b>Principal Paid on Debt</b>	\$0	\$0	\$0	\$0

<b>CASH AND INVESTMENTS</b>		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
S-22	<b>TOTAL GENERAL FUNDS</b>	\$82,662	\$92,878	\$92,680	\$92,680

**Summary of Reserve Funds**

S-23	<b>Beginning Balance in Reserve Accounts</b>				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$0	\$0	\$0	\$0
S-26	c. Emergency Reserve (Cash)	\$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. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$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:** 502 Hampshire Ave  
Lovell WY 82431

**PREPARED BY:** Rhonda Savage \_\_\_\_\_

**DISTRICT PHONE:** 307-548-6466 \_\_\_\_\_

*Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.  
Form approved by Wyoming Department of Audit, Public Funds Division*



# Final Budget

Lovell Recreation District

FYE 6/30/2017

**NAME OF DISTRICT/BOARD**

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

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>R-1</b>	<b>Property Taxes and Assessments Received</b>				
R-1.1	Tax Levy (From the County Treasurer)	\$54,568	\$55,500	\$54,000	\$54,000
R-1.2	Other County Support				

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

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>R-2</b>	<b>Revenues from Other Governments</b>				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid	\$5,692	\$4,144	\$5,000	\$5,000
R-2.4	Other (Specify)				
R-2.5	<b>Total Government Support</b>	\$5,692	\$4,144	\$5,000	\$5,000
<b>R-3</b>	<b>Operating Revenues</b>				
R-3.1	Customer Charges	\$45,125	\$42,675	\$45,000	\$45,000
R-3.2	Sales of Goods or Services	\$9,357	\$13,759	\$14,000	\$14,000
R-3.3	Other Assessments	\$1,176	\$2,250	\$2,250	\$2,250
R-3.4	<b>Total Operating Revenues</b>	\$55,658	\$58,684	\$61,250	\$61,250
<b>R-4</b>	<b>Grants</b>				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	<b>Total Grants</b>	\$0	\$0	\$0	\$0
<b>R-5</b>	<b>Miscellaneous Revenue</b>				
R-5.1	Interest	\$32	\$34	\$35	\$35
R-5.2	Other: Specify Savings Acct		\$45,683	\$45,718	\$45,718
R-5.3	Other: Additional				
R-5.4	<b>Total Miscellaneous</b>	\$32	\$45,717	\$45,753	\$45,753
R-5.5	<b>Total Forecasted Revenue</b>	\$61,382	\$108,545	\$112,003	\$112,003
<b>R-6</b>	<b>Other Forecasted Revenue</b>				
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	<b>Total Other Forecasted Revenue (a+b)</b>	\$0	\$0	\$0	\$0

# Final Budget

Lovell Recreation District

FYE 6/30/2017

**NAME OF DISTRICT/BOARD**

## CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>E-1</b>	<b>Capital Outlay</b>				
E-1.1	Real Property				
E-1.2	Vehicles	\$7,748			
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7	_____				
E-1.8	<b>TOTAL CAPITAL OUTLAY</b>	\$7,748	\$0	\$0	\$0

## ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>E-2</b>	<b>Personnel Services</b>				
E-2.1	Administrator	\$13,989	\$12,379	\$13,000	\$13,000
E-2.2	Secretary	\$3,052	\$3,802	\$4,000	\$4,000
E-2.3	Clerical	\$2,400	\$2,400	\$2,500	\$2,500
E-2.4	Other (Specify)				
E-2.5	<u>Open Gym, Custodial</u>	\$1,687	\$1,819	\$2,000	\$2,000
E-2.6	_____				
E-2.7	_____				
<b>E-3</b>	<b>Board Expenses</b>				
E-3.1	Travel		\$0	\$150	\$150
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	<u>Christmas</u>	\$220	\$270	\$300	\$300
E-3.5	_____				
E-3.6	_____				
<b>E-4</b>	<b>Contractual Services</b>				
E-4.1	Legal			\$1,000	\$1,000
E-4.2	Accounting/Auditing		\$250	\$500	\$500
E-4.3	Other (Specify)				
E-4.4	<u>Copier Maint Agree</u>	\$478	\$250	\$500	\$500
E-4.5	<u>Bonds</u>	\$320	\$600	\$400	\$400
E-4.6	_____				
<b>E-5</b>	<b>Other Administrative Expenses</b>				
E-5.1	Office Supplies	\$1,143	\$1,204	\$1,100	\$1,100
E-5.2	Office equipment, rent & repair	\$8	\$250	\$500	\$500
E-5.3	Education		\$0	\$300	\$300
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	<u>Adv, Phone, Postage</u>	\$1,066	\$923	\$1,000	\$1,000
E-5.7	<u>Web Page, Membership f</u>	\$419	\$266	\$300	\$300
E-5.8	_____				
<b>E-6</b>	<b>TOTAL ADMINISTRATION</b>	\$24,782	\$24,413	\$27,550	\$27,550

# Final Budget

Lovell Recreation District

FYE 6/30/2017

## OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>E-7</b>	<b>Personnel Services</b>					
E-7.1	Wages--Operations		\$18,292	\$21,663	\$22,000	\$22,000
E-7.2	Service Contracts		\$2,250	\$2,250	\$2,250	\$2,250
E-7.3	Other (Specify)					
E-7.4	Life Guards		\$19,980	\$17,534	\$20,000	\$20,000
E-7.5						
E-7.6						
<b>E-8</b>	<b>Travel</b>					
E-8.1	Mileage			\$44	\$100	\$100
E-8.2	Other (Specify)					
E-8.3						
E-8.4						
E-8.5						
<b>E-9</b>	<b>Operating supplies (List)</b>					
E-9.1	Programs, Equip, Materia		\$3,333	\$4,476	\$6,000	\$6,000
E-9.2	Vols, Refs, Cleaning		\$939	\$1,052	\$1,000	\$1,000
E-9.3	Uniforms, Medals		\$1,555	\$1,368	\$500	\$500
E-9.4	?? Difference from State		\$4,805			
E-9.5						
<b>E-10</b>	<b>Program Services (List)</b>					
E-10.1	BB VB FB Soc PW		\$3,445	\$5,380	\$5,000	\$5,000
E-10.2	Summer Camps		\$5,943	\$8,403	\$9,000	\$9,000
E-10.3	Gymn SwEx Taekw		\$2,011	\$2,896	\$2,500	\$2,500
E-10.4	Scholarship assistance		\$580	\$150	\$500	\$500
E-10.5						
<b>E-11</b>	<b>Contractual Arrangements (List)</b>					
E-11.1	Rental Building		\$6,013	\$6,000	\$6,000	\$6,000
E-11.2	T of Lov - LL Tourney			\$4,000		
E-11.3	After School Programs				\$3,600	\$3,600
E-11.4						
E-11.5						
<b>E-12</b>	<b>Other operations (Specify)</b>					
E-12.1	Community Support		\$980	\$458	\$600	\$600
E-12.2	Tball, LL, Babe Ruth		\$3,082	\$3,000	\$3,000	\$3,000
E-12.3	Pool Filter			\$4,140		
E-12.4						
E-12.5						
<b>E-13</b>	<b>TOTAL OPERATIONS</b>		<b>\$73,208</b>	<b>\$82,814</b>	<b>\$82,050</b>	<b>\$82,050</b>

# Final Budget

Lovell Recreation District

FYE 6/30/2017

## INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>E-14</b>	<b>Insurance</b>					
E-14.1	Liability		\$1,458	\$1,444	\$1,500	\$1,500
E-14.2	Buildings and vehicles					
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	<u>Vehicle Insurance</u>		\$143	\$173	\$200	\$200
E-14.6						
E-14.7						
<b>E-15</b>	<b>Indirect payroll costs:</b>					
E-15.1	FICA (Social Security) taxes		\$4,451	\$10,135	\$11,000	\$11,000
E-15.2	Workers Compensation		\$1,274	\$1,304	\$1,500	\$1,500
E-15.3	Unemployment Taxes		\$234		\$300	\$300
E-15.4	Retirement					
E-15.5	Health Insurance					
E-15.6	Other (Specify)					
E-15.7	<u>Sales Tax</u>		\$444	\$429	\$500	\$500
E-15.8						
E-15.9						
<b>E-16</b>	<b>Depreciation Expenses</b>					
<b>E-17</b>	<b>TOTAL INDIRECT COSTS</b>		<b>\$8,004</b>	<b>\$13,485</b>	<b>\$15,000</b>	<b>\$15,000</b>

## DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
<b>D-1</b>	<b>Debt Service</b>					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
<b>D-2</b>	<b>TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Final Budget

Lovell Recreation District

FYE 6/30/2017

**NAME OF DISTRICT/BOARD**

## GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-1	<b>Balances at End of Fiscal Year</b>				
C-1.1	General Fund Checking Account Balance	\$37,024	\$47,206	\$47,000	\$47,000
C-1.2	Savings and Investments Account Balance	\$45,638	\$45,672	\$45,680	\$45,680
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$0	\$0	\$0	\$0
C-1.6	<b>Total Estimated Cash and Investments on Hand</b>	<b>\$82,662</b>	<b>\$92,878</b>	<b>\$92,680</b>	<b>\$92,680</b>
C-2	<b>General Fund Reductions:</b>				
C-2.1	a. Unpaid bills at FYE		\$13,507		
C-2.2	b. Reserves	\$0	\$0	\$0	\$0
C-2.3	<b>Total Deductions (a+b)</b>	<b>\$0</b>	<b>\$13,507</b>	<b>\$0</b>	<b>\$0</b>
C-2.4	<b>Estimated Non-Restricted Funds Available</b>	<b>\$82,662</b>	<b>\$79,371</b>	<b>\$92,680</b>	<b>\$92,680</b>

## DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-3					
C-3.1	Balance in Reserve Account, <b>end of previous fiscal year.</b>				
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
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	<b>TOTAL CAPITAL OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-3.12	Account (Line 3 - Line 5)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-4					
C-4.1	Balance in Reserve Account, beginning of budget year				
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.6	"Other Reserves"				
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	<b>TOTAL OTHER RESERVE OUTLAY (a+b+c)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-4.12	9 - Line 11)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Final Approval
C-5					
C-5.1	Balance in Reserve Account, beginning of budget year				
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	<b>SUB-TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-5.6	Amount to be spent from Emergency Reserve (Cash)				
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
C-5.9	<b>TOTAL TO BE SPENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>