

Final Budget

PLATTE COUNTY PARKS & RECREATION DISTRICT	
<small>Budget Hearing Information</small>	
93 RECREATION DRIVE	Location: RECREATION OFFICE
WHEATLAND WY 82201	Date: 7/19/2023
307-322-9254	Time: 6:10 PM
Platte County	Budget Prepared by: HLA BOOKKEEPING

S-A	BUDGET MESSAGE	<small>W.S. 16-12-403 (c)</small>
<p>Platte County Parks & Recreation operates to serve the citizens of Platte County. We use County mill levy disbursements to fund the majority of our programs. We also have a contractual agreement with the Town of Wheatland to operate facilities owned by the Town. We collect fees from activities and programs. These are the main sources of income the District uses for operations.</p>		

S-B	RESERVE DESCRIPTION
<p>The District sets money aside each year in an emergency fund. The District is also setting money aside for facility construction. There is a possibility of a land purchase in this fiscal year to be paid from the Reserve.</p>	

S-C		<p>Does the district have regular office hours exceeding 20 hours per week? Yes</p> <p>If Yes, enter</p> <p>Address of office: 93 Recreation Drive</p> <p>City, State, Zip: Wheatland WY 82201</p> <p>Phone Number: 307-322-9254</p> <p>Hours Open: 8:00 am - 4:00 pm</p> <div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 5px;"></div>																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Names of Board Members</th> <th style="width: 30%;">Date of End of Term</th> </tr> </thead> <tbody> <tr><td>Tiffany Dean</td><td>1/31/24</td></tr> <tr><td>Josh Sandlian</td><td>1/31/25</td></tr> <tr><td>Eric Jones</td><td>1/31/27</td></tr> <tr><td>Ron Lockhart</td><td>1/31/28</td></tr> <tr><td>Jeremy Westerman</td><td>1/31/27</td></tr> <tr><td>Braden Fagenbush</td><td>1/31/26</td></tr> <tr><td>Terry Evans</td><td>1/31/25</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Names of Board Members	Date of End of Term	Tiffany Dean	1/31/24	Josh Sandlian	1/31/25	Eric Jones	1/31/27	Ron Lockhart	1/31/28	Jeremy Westerman	1/31/27	Braden Fagenbush	1/31/26	Terry Evans	1/31/25									
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Where are the minutes of your board meeting available for public review?
 Recreation Office

How and where are the notices of meeting posted for the public?
 Newspaper

Where are the public meetings held?
 10 meetings - Recreation Office - Wheatland. 1 meeting - Chugwater. 1 meeting - Glendo

FINAL BUDGET SUMMARY

OVERVIEW	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-1 Total Budgeted Expenditures	\$312,607	\$282,899	\$615,121	\$615,121
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$0	\$30,000	-\$135,000	-\$135,000
S-4 Total General Fund and Forecasted Revenues Available	\$683,782	\$570,561	\$697,320	\$697,320
S-5 <i>Amount requested from County Commissioners</i>	\$217,395	\$159,234	\$220,900	\$220,900
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-7 Operating Revenues	\$74,834	\$37,339	\$55,525	\$55,525
S-8 Tax levy (From the County Treasurer)	\$217,395	\$159,234	\$220,900	\$220,900
S-9 Government Support	\$77,167	\$81,922	\$91,367	\$91,367
S-10 Grants	\$0	\$0	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$6,923	\$14,603	\$12,500	\$12,500
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14 Total Revenue	\$376,319	\$293,098	\$380,292	\$380,292
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FY 7/1/23-6/30/24 PLATTE COUNTY PARKS & RECREATION DISTRICT

EXPENDITURE SUMMARY	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
S-15 Capital Outlay	\$0	\$0	\$0	\$0
S-16 Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17 Administration	\$143,589	\$138,143	\$156,287	\$156,287
S-18 Operations	\$146,452	\$127,425	\$238,718	\$238,718
S-19 Indirect Costs	\$22,566	\$17,332	\$25,116	\$25,116
S-20R Expenditures paid by Reserves	\$0	\$0	\$195,000	\$195,000
S-20 Total Expenditures	\$312,607	\$282,899	\$615,121	\$615,121

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	\$307,463	\$277,463	\$317,028	\$317,028

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	\$215,368	\$215,368	\$245,368	\$245,368
S-26 c. Bond Funds	\$0	\$0	\$0	\$0
Total Reserves (a+b+c)	\$215,368	\$215,368	\$245,368	\$245,368
S-27 Amount to be added				
S-28 a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29 b. Reserves	\$0	\$30,000	\$60,000	\$60,000
S-30 c. Bond Funds	\$0	\$0	\$0	\$0
Total to be added (a+b+c)	\$0	\$30,000	\$60,000	\$60,000
S-31 Subtotal	\$215,368	\$245,368	\$305,368	\$305,368
S-32 Less Total to be spent	\$0	\$0	\$195,000	\$195,000
S-33 TOTAL RESERVES AT END OF FISCAL YEAR	\$215,368	\$245,368	\$110,368	\$110,368

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 93 RECREATION DRIVE
WHEATLAND WY 82201

PREPARED BY: HLA BOOKKEEPING

DISTRICT PHONE: 307-322-9254

Final Budget

PLATTE COUNTY PARKS & 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	\$217,395	\$159,234	\$220,900	\$220,900
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	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	\$77,167	\$81,922	\$91,367	\$91,367
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$77,167	\$81,922	\$91,367	\$91,367
R-3 Operating Revenues					
R-3.1 Customer Charges	4300	\$74,834	\$37,339	\$55,525	\$55,525
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$74,834	\$37,339	\$55,525	\$55,525
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	\$823	\$3,585	\$3,700	\$3,700
R-5.2 Other: Specify <u>Youth Bball Tournament</u>	4500	\$6,100	\$8,792	\$8,800	\$8,800
R-5.3 Other: See Additior <u>See Additional Details</u>			\$2,226		
R-5.4 Total Miscellaneous		\$6,923	\$14,603	\$12,500	\$12,500
R-5.5 Total Forecasted Revenue		\$158,924	\$133,864	\$159,392	\$159,392
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

Final Budget

PLATTE COUNTY PARKS & 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	\$0	\$0	\$0	
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	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$58,042	\$53,281	\$57,500	\$57,500
E-2.2 Secretary	7003	\$15,354	\$17,870	\$24,960	\$24,960
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 Program Director	7005	\$38,811	\$36,614	\$40,000	\$40,000
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	\$8,500	\$8,130	\$9,000	\$9,000
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	\$975	\$220	\$800	\$800
E-5.2 Office equipment, rent & repair	7032	\$3,935	\$3,607	\$2,000	\$2,000
E-5.3 Education	7033	\$3,185	\$1,911	\$1,925	\$1,925
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 Travel	7035	\$37	\$560	\$575	\$575
E-5.7 Utilities	7035	\$9,320	\$10,797	\$12,847	\$12,847
E-5.8 see additional details		\$5,431	\$5,152	\$6,680	\$6,680
E-6 TOTAL ADMINISTRATION		\$143,589	\$138,143	\$156,287	\$156,287

Final Budget

PLATTE COUNTY PARKS & 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	\$65,447	\$50,473	\$70,710	\$70,710
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	Board Expenses	7212	\$984	\$280	\$500	\$500
E-8.4	_____	7212				
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Supplies	7220	\$31,108	\$29,906	\$32,426	\$32,426
E-9.2	Activity Equipment	7220	\$2,974	\$5,530	\$12,612	\$12,612
E-9.3	Program Supplies	7220	\$11,095	\$7,460	\$8,600	\$8,600
E-9.4	Signs, Trophies, & Awards	7220	\$649	\$241	\$350	\$350
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Referees, Umpires & Officials	7230	\$4,080	\$2,660	\$3,350	\$3,350
E-10.2	Advertising	7230	\$1,257	\$505	\$1,000	\$1,000
E-10.3	Vehicle Repairs & Maintenance	7230	\$1,722	\$2,685	\$2,500	\$2,500
E-10.4	_____	7230				
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	Contract Instructors	7400	\$5,543	\$1,441	\$1,600	\$1,600
E-11.2	Improvement Expenses shared with Town	7400	\$0	\$0	\$47,500	\$47,500
E-11.3	_____	7400				
E-11.4	_____	7400				
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	Youth Bball Tournament	7450	\$2,535	\$6,141	\$6,500	\$6,500
E-12.2	Bank & Merchant Fees	7450	\$751	\$950	\$1,050	\$1,050
E-12.3	Licenses	7450	\$350	\$250	\$250	\$250
E-12.4	Rent	7450	\$1,333	\$720	\$925	\$925
E-12.5	see additional details		\$16,626	\$18,182	\$48,845	\$48,845
E-13	TOTAL OPERATIONS		\$146,452	\$127,425	\$238,718	\$238,718

Final Budget

PLATTE COUNTY PARKS & 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	7502	\$2,610	\$277	\$2,633	\$2,633
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Surety Bond	7505	\$100	\$100	\$100	\$100
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$14,105	\$12,105	\$14,778	\$14,778
E-15.2 Workers Compensation	7512	\$3,116	\$2,890	\$3,930	\$3,930
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514	\$2,636	\$1,959	\$3,675	\$3,675
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		\$22,566	\$17,332	\$25,116	\$25,116

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	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

PLATTE COUNTY PARKS & RECREATION DISTRICT
 NAME OF DISTRICT/BOARD

FYE 6/30/2024

GENERAL FUNDS

	DOA Chart of Accounts	End of Year	Beginning	Beginning	Final Approval
		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	
C-1 Balances at Beginning of Fiscal Year					
C-1.1 General Fund Checking	1010	\$271,093	\$271,093	\$280,252	\$280,252
C-1.2 Savings and Investments	1040	\$36,370	\$36,370	\$36,775	\$36,775
C-1.3 General Fund CD Balance	1050		\$0		
C-1.4 All Other Funds	1020		\$0		
C-1.5 Reserves (From Below)		\$215,368	\$215,368	\$110,368	\$110,368
C-1.6 Total Estimated Cash and Investments on Hand		\$522,831	\$522,831	\$427,396	\$427,396
C-2 General Fund Reductions:					
C-2.1 a. Unpaid bills at FYE	2010				
C-2.2 b. Reserves		\$215,368	\$245,368	\$110,368	\$110,368
C-2.3 Total Deductions (a+b)		\$215,368	\$245,368	\$110,368	\$110,368
C-2.4 Estimated Non-Restricted Funds Available		\$307,463	\$277,463	\$317,028	\$317,028

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-3				
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

	1090
RESERVES	

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-4				
C-4.1 Beginning Balance in Reserve Account (end of previous year)	\$215,368	\$215,368	\$245,368	\$245,368
C-4.2 Date of Reserve Approval in Minutes: 7/20/2022				
C-4.3 Amount to be added to the reserve		\$30,000	\$60,000	\$60,000
C-4.4 Date of Reserve Approval in Minutes:				
C-4.5 SUB-TOTAL	\$215,368	\$245,368	\$305,368	\$305,368
C-4.6 Identify the amount and project to be spent				
C-4.7 a. Purchase land			\$195,000	\$195,000
C-4.8 b. _____				
C-4.9 c. _____				
C-4.10 Date of Reserve Approval in Minutes: 7/19/2023				
C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$195,000	\$195,000
C-4.12 Balance to be retained	\$215,368	\$245,368	\$110,368	\$110,368

	1060
BOND FUNDS	

	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Final Approval
C-5				
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	\$195,000	\$195,000