

Proposed Budget

Community Center Joint Powers Board	
	Budget Hearing Information
1200 Culbertson Ave	Location: Worland Community Center Complex
Worland, WY 82401	Date: 5/17/2016
307-347-8616	Time: 12-1pm
Washakie	Budget Prepared by: Steven Hunt

S-1 BUDGET MESSAGE W.S. 16-4-104(d)

The previous actual 2014/15 budget revenues primarily came out of our cash and investments, thus the significant smaller cash reserve balance compared to the current fiscal year. The passage of the local general purpose tax passed in November of 2015 significantly impacted our revenue stream by over \$300,000 for the current fiscal year budget. Due to the decline of the economy at the state and local level we are budgeting for a lower tax revenue share as compared to the current fiscal year. You will note that our repairs and maintenance line item significantly increased this year. The previous actual budget did not have any GPT revenue coming in so we had to keep our repairs nominal for the last few years. The Joint Powers Board made several necessary repairs this current fiscal year due to the GPT coming in, we are hoping these repairs will lower costs in several areas and we have budgeted R/M as a lower line item previously due to the repairs already made. The passage of the tax also allowed us to invest more funds into our investments for future projects or as previously in case of our GPT not being passed in the future. We did not budget for any grants for the new fiscal year budget as we have none in mind at this time but we seem to find, apply and receive nominal grants annually but they are not guaranteed.

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$445,814	\$456,144	\$438,650	\$438,650
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total to be added to Restricted Funds	\$0	\$0	\$0	\$0
S-4 Total General Fund and Forecasted Revenues	\$903,451	\$1,417,410	\$1,421,000	\$1,421,000
S-5 Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$195,231	\$178,360	\$180,050	\$180,050
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9 Government Support	\$0	\$398,030	\$354,000	\$354,000
S-10 Grants	\$24,998	\$20,000	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$6,439	\$2,475	\$2,600	\$2,600
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$226,668	\$598,865	\$536,650	\$536,650

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$3,913	\$3,757	\$5,000	
S-16	Interest and Fees On Debt	\$0	\$0	\$0	
S-17	Administration	\$10,771	\$8,860	\$9,200	
S-18	Operations	\$377,555	\$387,592	\$363,800	
S-19	Indirect Costs	\$53,575	\$55,935	\$60,650	
S-20	Total Expenditures	\$445,814	\$456,144	\$438,650	

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$676,783	\$818,545	\$884,350	

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	
S-25	b. Other Reserve	\$0	\$0	\$0	
S-26	c. Emergency Reserve (Cash)	\$0	\$0	\$0	
	Total Reserves (a+b+c)	\$0	\$0	\$0	
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	
S-29	b. Other Reserve	\$0	\$0	\$0	
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$0	
	Total to be added (a+b+c)	\$0	\$0	\$0	
S-31	Subtotal	\$0	\$0	\$0	
S-32	Less Total to be spent	\$0	\$0	\$0	
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	

End of Summary

Date adopted by Special District _____

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

DISTRICT ADDRESS: 1200 Culbertson Ave
Worland, WY 82401

PREPARED BY: Steven Hunt

DISTRICT PHONE: 307-347-8616

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

Proposed Budget

Community Center Joint Powers Board

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received				
R-1.1 Tax Levy (From the County Treasurer)				
R-1.2 Other County Support				

FORECASTED REVENUE

	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-2 Revenues from Other Governments				
R-2.1 State Aid				
R-2.2 Additional County Aid (non-treasurer)				
R-2.3 City (or Town) Aid				
R-2.4 Other (Specify) Local Tax	\$0	\$398,030	\$354,000	\$54,030
R-2.5 Total Government Support	\$0	\$398,030	\$354,000	\$54,030
R-3 Operating Revenues				
R-3.1 Customer Charges				
R-3.2 Sales of Goods or Services	\$195,231	\$178,360	\$180,050	\$150,950
R-3.3 Other Assessments				
R-3.4 Total Operating Revenues	\$195,231	\$178,360	\$180,050	\$150,950
R-4 Grants				
R-4.1 Direct Federal Grants				
R-4.2 Federal Grants thru State Agencies				
R-4.3 Grants from State Agencies	\$24,998	\$20,000		
R-4.4 Total Grants	\$24,998	\$20,000	\$0	\$0
R-5 Miscellaneous Revenue				
R-5.1 Interest	\$2,723	\$2,475	\$2,600	\$2,750
R-5.2 Other: Specify WIA Reimbursement	\$3,716			
R-5.3 Other: Additional				
R-5.4 Total Miscellaneous	\$6,439	\$2,475	\$2,600	\$2,600
R-5.5 Total Forecasted Revenue	\$226,668	\$598,865	\$536,650	\$558,650
R-6 Other Forecasted Revenue				
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 Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

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Community Center Joint Powers Board

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NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	Machinery and Equipmen				
E-1.6	_____				
E-1.7	see additional details	\$3,913	\$3,757	\$5,000	
E-1.8	TOTAL CAPITAL OUTLAY	\$3,913	\$3,757	\$5,000	

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator				
E-2.2	Secretary				
E-2.3	Clerical				
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7	_____				
E-3	Board Expenses				
E-3.1	Travel				
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4	_____				
E-3.5	_____				
E-3.6	_____				
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$4,750	\$4,580	\$4,800	
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6	_____				
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$6,021	\$4,280	\$4,400	
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	_____				
E-5.7	_____				
E-5.8	_____				
E-6	TOTAL ADMINISTRATION	\$10,771	\$8,860	\$9,200	

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OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$230,966	\$229,000	\$235,000	
E-7.2	Service Contracts				
E-7.3	Other (Specify)				
E-7.4	_____				
E-7.5	_____				
E-7.6	_____				
E-8	Travel				
E-8.1	Mileage				
E-8.2	Other (Specify)				
E-8.3	_____				
E-8.4	_____				
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Repairs and Maintenance	\$17,886	\$46,472	\$21,450	
E-9.2	Utilities	\$59,747	\$58,065	\$58,000	
E-9.3	Phone	\$4,138	\$4,428	\$4,000	
E-9.4	_____				
E-9.5	see additional details	\$5,228	\$5,263	\$4,950	
E-10	Program Services (List)				
E-10.1	Service Clubs	\$20,369	\$18,282	\$18,600	
E-10.2	Program Supplies	\$9,761	\$4,000	\$3,800	
E-10.3	Adult Sports	\$4,656	\$5,468	\$5,900	
E-10.4	Advertising	\$6,276	\$5,365	\$5,600	
E-10.5	see additional details	\$18,528	\$11,249	\$6,500	
E-11	Contractual Arrangements (List)				
E-11.1	_____				
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	_____				
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$377,555	\$387,592	\$363,800	\$362,250

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INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$2,808	\$3,054	\$3,100	
E-14.2	Buildings and vehicles		\$16,796	\$17,691	\$17,900	
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7	_____					
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$17,541	\$17,053	\$17,000	
E-15.2	Workers Compensation		\$4,519	\$6,117	\$5,100	
E-15.3	Unemployment Taxes		\$1,111	\$1,220	\$1,350	
E-15.4	Retirement					
E-15.5	Health Insurance		\$10,800	\$10,800	\$16,200	
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9	_____					
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$53,575	\$55,935	\$60,650	

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending 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	

Proposed Budget

Community Center Joint Powers Board

FYE 6/30/2017

NAME OF DISTRICT/BOARD

GENERAL FUNDS

C-1 Balances at End of Fiscal Year

- C-1.1 General Fund Checking Account Balance
- C-1.2 Savings and Investments Account Balance
- C-1.3 General Fund CD Balance
- C-1.4 All Other Funds
- C-1.5 Reserves (From Below)
- C-1.6 **Total Estimated Cash and Investments on Hand**

2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
\$2,471	\$23,610	\$10,500	
\$30,872	\$43,500	\$45,000	
\$641,440	\$742,850	\$820,850	
\$2,000	\$8,585	\$8,000	
\$0	\$0	\$0	
\$676,783	\$818,545	\$884,350	

C-2 General Fund Reductions:

- C-2.1 a. Unpaid bills at FYE
- C-2.2 b. Reserves
- C-2.3 **Total Deductions (a+b)**
- C-2.4 **Estimated Non-Restricted Funds Available**

2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$676,783	\$818,545	\$884,350	

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

C-3

- C-3.1 Beginning Balance in Reserve Account (end of previous year)
- 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
- 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 *Date of Reserve Approval in Minutes:*
- C-3.11 TOTAL CAPITAL OUTLAY (a+b+c)
- C-3.12 Account (Line 3 - Line 5)

2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

C-4

- C-4.1 Beginning Balance in Reserve Account (end of previous year)
- 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 SUB-TOTAL
- C-4.6 "Other Reserves"
- C-4.7 a. _____
- 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)
- C-4.12 9 - Line 11)

2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

C-5

- C-5.1 Beginning Balance in Reserve Account (end of previous year)
- 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
- C-5.6 Amount to be spent from Emergency Reserve (Cash)
- C-5.7 *Date of Reserve Approval in Minutes:*
- C-5.8 Balance to be retained in Assigned Fund Balance
- C-5.9 TOTAL TO BE SPENT

2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
\$0	\$0	\$0	
\$0	\$0	\$0	
\$0	\$0	\$0	

