

# GOSHEN COUNTY CLERK

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July 16, 2018

Honorable Commissioners and members of the public:

I'm pleased to present the Fiscal Year 2019 (July 1, 2018 to June 30, 2019) Goshen County Budget. This budget document is broken down into four major sections: narratives (this document), budget overview (page 1-9 of packet), and departmental/fund budgets (pages 10-51).

### NARRATIVES

#### Revenue Forecast:

Goshen County taxable sales decreased .5% in the last fiscal year according to State figures. Inflation rates are fluctuating between 1.1% and 3.1%. The County Valuation was down over 2.2% last year and this Fiscal Year it is down nearly another 1%. The economic boost of out of state prisoners has ended although there may be still be some income from that source. State prisoner populations are slowly increasing. The Care Center Board ended the increased share of the rent contribution received from the Evergreen Court lease for Fiscal Year 2018. The County General Fund is paid \$12,734 per year for the lease on Evergreen Court. Overall revenue declined by \$309,470 (-3.4%). Expenses increased by \$249,013 (2.7%).

#### Reserves:

One of the most important elements of a sound budget is to evaluate the impact of projected revenue and appropriations on fund balance reserves. It is very challenging to increase reserves during an economic downturn. However, Goshen County has become economically stronger the past five years. We will utilize \$297,661 of cash funds this fiscal year. It is imperative that in Fiscal Year 2020 we return to a budget that adds to the General Fund Balance. Our unassigned spendable cash balance as of June 30, 2018 is \$866,652. This amount is over one-third of the amount recommended by the Government Accounting Standards (GASB). County Road Fund reserves meet the GASB recommended amount. There are \$664,114 of County Road Fund Reserves budgeted. Goshen County recently completed a large gravel crush project which at this time still has an inventory value of \$809,000.

#### Employee Compensation:

Employee compensation is over \$5,000,000 for the first time. It is nearly 50% of general fund expenses. Employee health insurance continues to greatly increase yearly. This fiscal year held nearly a \$90,000 increase which was absorbed by the County. One patrol position that was cut in the Sheriff's office is approved for this fiscal year. Employees have not received a wage increase since a raise in July of 2013. A bonus was given several years. This year all employees with more than 1 year of service will receive a 3% raise. Employee retirement is still entirely paid by the County with no employee contribution. Regular employees receive 16.62% retirement and on September 2018 the new rate will be 17.12%. Law enforcement receives 17.2% retirement. Retirement costs are \$581,034 which is over a \$40,000 increase.

General Operating Fund Breakdown:

2018-2019 Goshen County Budget

<u>Income</u>		<u>Expense</u>	
Budgeted Misc Income	\$ 900.00	Capital Projects	\$1,197,200.00
Charges for services	\$ 324,400.00	Grant Exp	\$ 276,977.00
Collection charges	\$ 66,000.00	Leases	\$ 242,808.00
Contract Housing	\$ 267,000.00	Operations	\$2,274,602.00
Grant Income	\$ 497,243.00	Payroll Expenses	\$5,152,804.00
Interest Income	\$ 24,300.00	Service Commitments	\$ 119,795.00
Intergovernmental	\$4,003,543.00	Total Expense	\$9,264,186.00
License & Permits	\$ 13,100.00		
Misc. Income	\$ 54,084.00	Other Income	
Reimbursements	\$ 452,643.00	Transfer from Reserve	\$ 981,649.00
Rent Income	\$ 7,532.00	(from CRF and cash \$)	
Restricted Fund Income	\$ 300,000.00	Other Expense	
State/Fed Medical	\$ 10,000.00	Transfer expense	\$ 519,314.00
Taxes	\$2,779,106.00	(to Fair and Library)	
Transportation	\$ 2,000.00		
Total Income	\$8,801,851.00		

Other County Funds:

Four other funds are itemized in the County Budget. The overview is located on the bottom of page 1 and the budgets are on pages 35-51. These include the Health Fund (Evergreen Court, Care Center and proposed assisted living complex), the Library, Fair Event and Fair Grounds, and Weed and Pest. The Fair Board is at a crucial financial point and has used almost all their reserves. The Board is strategically planning for the future. The Library is budgeting to use \$36,969 of reserves to continue to provide services at the current level. The Goshen County Care Center Joint Powers Board is planning to expand senior care which requires reinvestment of all income from the Alzheimer's Unit/Care Center lease and a \$6,000,000 loan/grant from the Wyoming Business Council. This proposed project includes a 30 bed assisted living complex.

General Fund Lease/Loan programs:

Goshen County has paid off most lease/loan programs over the last 6 years. The final vehicle loans will be paid off this fiscal year. The remaining lease/loans are for the energy retrofit and the road graders. The road grader buying program has been rewritten to reduce costs and increase quality of the equipment.

Grants:

Grant revenue steeply declined with the loss of the Wyoming Consensus Block Grant program. Department heads are encouraged to research grants for equipment or projects. Grant income is down about \$103,000 however, about \$150,000 is in the application phase. Additionally, there will be another phase of court security funds. The Sheriff is reviewing grant options for emergency vehicles. The County added a grant component to aide with recovering opioid addicted families.

Acknowledgements:

The preparation of any organization's budget is usually an enormous task, and this budget is no exception. It takes the expertise of every department head and whole-hearted teamwork to assemble this budget. The department heads are commended for their ability to prioritize our most urgent needs. Above all, the contributions of Goshen County residents are to be admired. They continue to dedicate the 1% additional tax funds to ensure adequate services and a solid future for our County.

Conclusion:

A Management Report is available after the end of each fiscal year which explains where each and every dollar is spent. Year to year comparisons are also in the report. The Goshen County Government is fiscally sound, solvent and continues to practice prudent financial management. The fiscal year 2019 budget reflects conservative financial discipline.

Sincerely,

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Cindy Kenyon, Goshen County Clerk