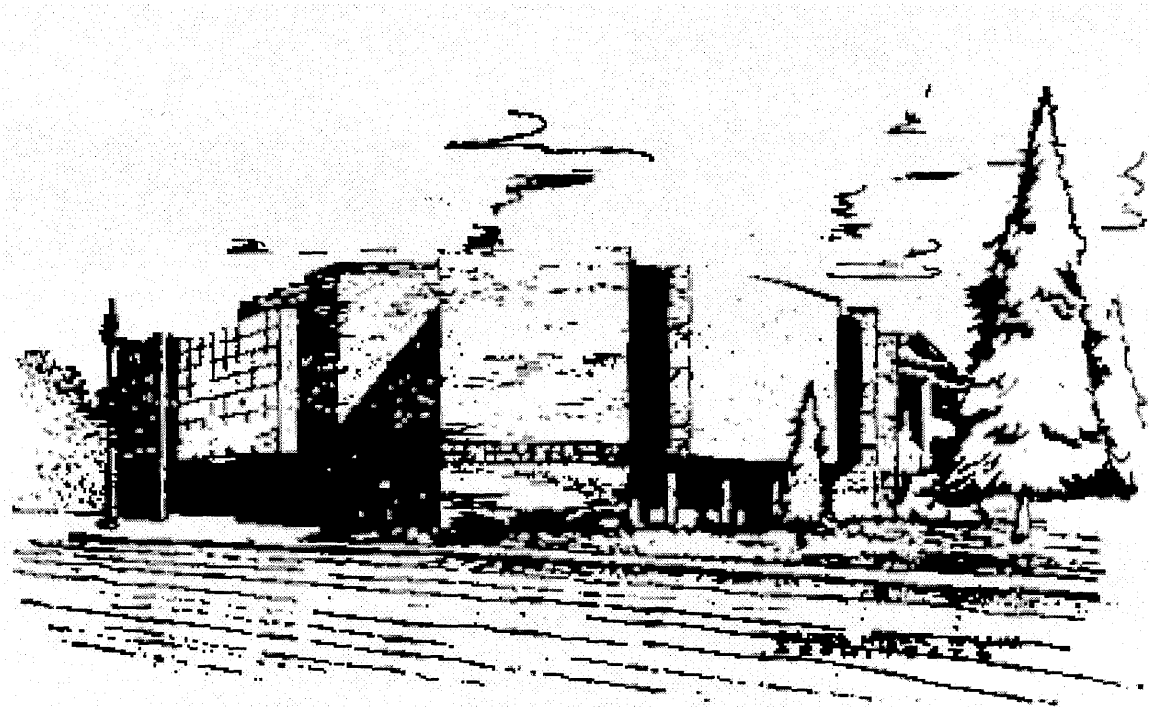


Goshen County Government 2015-2016 Management Report



**Including
Preliminary Financial Statements
for year ended June 30, 2016**

Table of Contents

Section 1: Management Discussion and Analysis

Introduction and Executive Summary	Page 1-3
Accounting Groups Overview	Page 3-4
Commissioners Overview – (5 Points of Emphasis)	Page 4-8
Funding Highlights	Page 8-9
Fiduciary Fund Summary	Page 10
Property Tax Distribution and Example	Page 10-11
Goshen County Agencies and Related Assessments	Page 11-13
Summary of General Fund Revenues	Page 13
Summary of County General Government Services	Page 14-19
Public Safety Services	Page 19-21
Public Works Services	Page 21-23
Health and Welfare Services	Page 23-25
Culture and Recreation Services	Page 25-27
Health Facility Services	Page 28
All Service Types Historical Cost Summary	Page 29
Financial Management Issues	Page 30
Capital Leases	Page 31-33

Section 2: Financial Statements and Supporting Schedules

General Fund Balance Sheet and Statement of Revenues and Expenses	Page 34
General Fund Revenues and Expenses 5 Year Comparison	Page 35
Accrual Adjustment Summaries General Fund	Page 36
Weed and Pest Statement Combining Balance Sheet and Statement of Revenues and Expenses	Page 37
Goshen County Fair Combining Balance Sheet and Statement of Revenues and Expenses	Page 38
Special Revenue –Library, Fair & Weed & Pest Combining Statement of Revenues and Expenses	Page 39
Health Facility Fund Balance Sheet and Statement of Revenues and Expenses	Page 40
Expense Budget to Actual Schedule – All entities and departments	Page 41-42
Tax Asset Detail/Depreciation Schedules	Page 43-55

INTRODUCTION

This **Management Discussion and Analysis** report is prepared by Goshen County elected officials, Department Managers and Russell Business Services. It summarizes the county's business and financial activity for the year ended June 30, 2016 fiscal year. The completion of the year-end audit may alter some of the information in this report.

This report is intended to serve County Management and the County's Citizens by providing an overview of the costs to operate the County Government, management concerns, bring focus to financial issues, and identify changes in financial position.

It also reports changes and deviations from the adopted budgets.

Goshen County covers approximately 2,100 square miles and lies in the southeastern corner of Wyoming. The county government serves 13,249 citizens as of the 2010 Census which is used for distribution of funds thru 2020. The average household income is approximately \$40,000. Primary industries are agriculture, education, health care and government.

Executive Summary

The Goshen County Commissioners Management Highlights for the 2015-2016 fiscal year along with goals and objectives for 2016-2017 are summarized below:

The 2015-2016 fiscal year brought many changes in Goshen County elected officials.

In August of 2015, District Court Judge Keith Kautz was appointed by Governor Mead to fill a vacancy on the Wyoming Supreme Court. In September, Goshen County Attorney Patrick Korell was appointed by Governor Mead to fill the vacancy left by Judge Kautz and became a District Court Judge. In November, Ken Brown Assistant Goshen County Attorney was appointed County Attorney by the Goshen County Commissioners. On a sad note, long time Commissioner Jim Hudelson passed away suddenly on March 19, 2016. Jim's knowledge and experiences will be missed. In May, 2016 John Ellis was chosen to take Jim's place.

Ongoing insurance issues-Hail damage repairs were completed with a great amount of help from Commissioner Hudelson. The balance in the insurance fund after all repairs is \$69,980. We still are looking at increased hazard insurance premiums with a wind and hail deductible increased to 5% of the claim with a minimum of \$100,000 per incident.

Consensus Block Grant- We have spent all but \$61,011 of our Consensus Block Grant Money from the State of Wyoming. The last big items purchased were Patrol vehicles for \$200,000. There will be **no new** Consensus Block Grant program for the near future (at least two years). With State revenues down, the CBG may not come back. This means losing \$1,109,416 in Capital purchasing power we had for the last two years.

Goshen County Care Center new kitchen and physical therapy areas are being constructed.

The new Paul Novak Kitchen and a new physical therapy area are on its way to completion hopefully by Thanksgiving 2016. The Care Center Joint Powers Board has worked diligently to complete the \$2,213,332 project. Money for the project is coming from State Loan and Investment Board loan of \$894,340 a \$1,000,000 SLIB Grant, and the balance from internal reserves.

However the final dissolution of the Banner Health lease is still ongoing.

Cash Management- We have a small cash reserve for the upcoming 2016-2017 Budget. We know we will receive less from the State because of the energy downturn. Each department is doing an outstanding job of managing their budgets.

Employee Wages and Benefits changes- In the year beginning 7/1/2015:

- \$1000 bonuses were paid to all full time employees and \$500 to each regular part time employee, (Elected Officials not included) on September 1, 2015.
- Our health insurance carrier, Winhealth, went bankrupt in December of 2015. With the help of our insurance consultant, Cobecon, we were able to acquire our health insurance through United Healthcare. They negotiated a new eighteen month contract which will run through our 2016-2017 Budget year. The premiums are lower but the new deductible is \$2,000.
- The County continues to pay 100% of employee retirement benefits. County General employees receive contributions of 16.62% while Sheriff Department employee contributions are 17.20%.

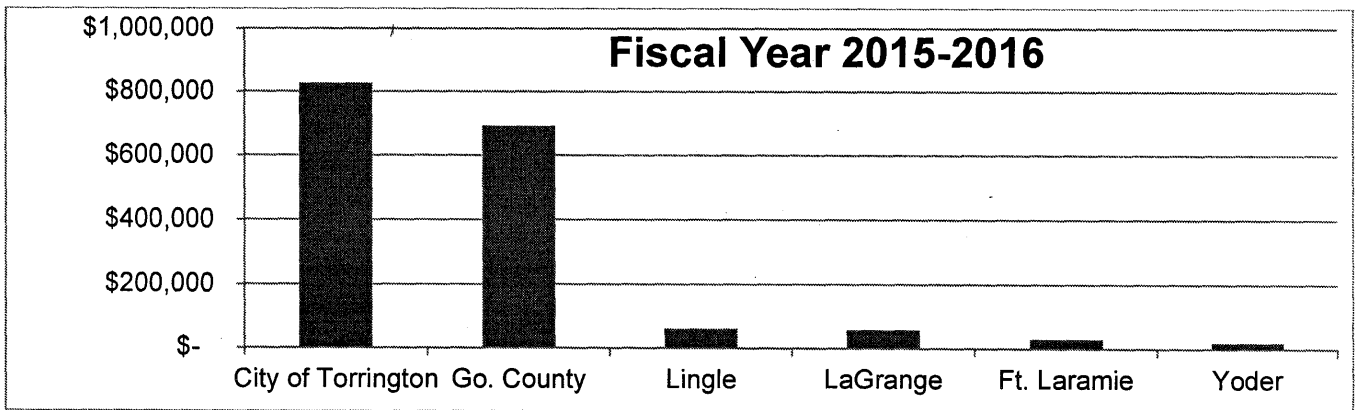
The Library and Fair Funding- The Fair and Library will present their budgets like all other departments. A set mill levy will not be used.

Courthouse Security- The 2015 Legislature authorized court security grants through the State Lands and Investment Board and Goshen County was approved for \$84,686 with a matching request of \$9,409. The Court Security Committee has spent \$34,017 from the security grant and \$9,409 from Consensus Block Grant. We have changed all the locks and rebuilt the basement entry door. We have also purchased the bullet resistant material to help protect the Circuit Court Judge's bench.

The General Purpose Tax, also referred to as Fifth-penny tax-

This tax was first approved in 2004 and then renewed in 2008, and 2012. This 5th Penny sales tax is a vital part of the revenue for our County. The tax is distributed by population to 6 Government entities, the City of Torrington, the 4 Towns; Lingle, LaGrange, Ft. Laramie, Yoder, and Goshen County. Last year the General Purpose 5th Penny tax raised a total of \$1,683,928.

Fifth Penny Dollars distributed



Additional Fifth Penny Distribution information based on 2015-2016 Fiscal Year

Entity	Dollars Received	Percentage of Total
City of Torrington	\$ 826,392	49.08%
Goshen County	\$ 692,664	41.13%
Town of Lingle	\$ 59,491	3.53%
Town of LaGrange	\$ 56,949	3.4%
Town of Ft. Laramie	\$ 29,237	1.74%
Town of Yoder	\$ 19,195	1.14%
Total - County	\$ 1,683,928	100.0%

The County Commissioners monitor the County 5th Penny revenue tax funds and track related expenditures. An accounting of what fifth-penny supports is available at the Clerk's Office. In this fiscal year we can summarize that Goshen County's 5th Penny tax revenue was \$692,664. That revenue was utilized to pay expenses grouped as follows:

- \$348,415 Payments on Vehicles, Equipment & Improvements
- \$143,633 Outside Consultants and Auditing
- \$136,768 Local Service Commitments, Fair Support and Mosquito Control
- \$ 63,848 Technology, Software and Operations

The Goshen County Commissioners have decided to put this tax on the 2016 General Election Ballot for continuation.

ACCOUNTING GROUPS OVERVIEW

The Goshen County government is made up of several components including several general government departments; the General Government restricted use funds, Library, Fair,, Weed & Pest, and the Health Facility Fund.

This report is organized to present Goshen County's financial condition in two different ways:

Section One of the report analyzes expenses by service type provided. A narrative describing the services provided by each department is accompanied by financial information relating to each department and is organized by service type.

At the conclusion of each service type discussion you will find an historical expense summary comparing that last 5 years expenses as well as a Cost per Capita Summary. This Cost per Capita Summary is prepared by taking the net tax cost (Total Costs less Revenue and Grants generated) for each department divided by the number of Goshen County Citizens (13,249).

These summaries are intended to better communicate the net cost to taxpayers to operate each department.

The Goshen County Government service types are reported as follows:

1. **General Government including Restricted Use Funds**
2. **Public Safety**
3. **Public Works**
4. **Health & Welfare**
5. **Culture & Recreation**
6. **Health Facility Funds**

Section Two of the report includes financial statements and is organized by the accounting the fund each entity belongs to.

1. **The County General Fund** includes the entities that are primarily funded by the county's 12 mill tax assessment. More specifically, this is the county's general departments, the restricted or special purpose funds, and capital assets including vehicles, equipment, land and buildings. Each department submits and is accountable for its own budget. The restricted use funds are dollars set aside for specific and restricted county government purposes.
2. **The Special Revenue Funds** are supported by a manager or supervisor and a board of directors.

Goshen County's Special Revenue Funds are:

- A. **Library**-Funded by budget approval process
- B. **Fair** -Funded by budget approval process
- C. **Weed & Pest**-Funded by a 2 mill assessment

3. **The Health Facility Fund-** This is a Proprietary Fund which means it is primarily supported by revenues from the operations of the businesses. **Goshen County's proprietary fund** is known as the **Health Facility Fund** and includes three health care facilities operated in conjunction with WELCOVE. As of August 1, 2014, WELCOV took over the operations of the three facilities:

Goshen County's Proprietary Funds consist of:

- A. **Evergreen Court**
- B. **Goshen Care Center and Goshen Alzheimer Facility**

These two entities are managed together within financial reports

County Commissioners' Overview

We are managing our budgets focusing on four primary objectives:

1. **Improve Cash Reserves-** Our defined goal has been to maintain as least three months' worth of operating expenses in cash reserves. These reserves are detailed below. The totals at the bottom of the table indicate that overall County cash reserves are 58% of the recommended balance. Management will continue to evaluate and work to increase these reserves:

Entity	Reserve Purpose	Required	Actual as of 6/30/16	Segregated Cash	Three Month Expenses Are Approximately
County General	Cash Flow Board Designated Reserve	0	\$250,000	Yes	\$2,390,000
Abandon Vehicles	Vehicle Removal	0	\$1,224	No	N/A
Detention	Facility Maintenance	0	\$22,029	Yes	N/A
CRF County Road	Road Projects & Maintenance	0	\$1,084,040	Yes	\$180,000
County Fire Fund	Emergency Fire	0	\$16,221	No	N/A
Fair	\$30,000 Cash Flow Reserve Goal Established	0	\$0	N/A	\$145,000
Fair-Facility Reserve	Facility Maintenance	0	\$268,801	Yes	N/A
Library	Cash Flow	0	\$70,406	Yes	\$106,000
Library	Deprecation Reserve	0	\$43,517	Yes	N/A
Weed & Pest	Operating Reserve Required by Statute	0	\$5,069	Yes	\$97,000
Leafy Spurge	Board Elected Reserve	0	\$582	Yes	\$101,000
Go Care Center/ Alzheimer's Unit/ Evergreen Court	N/A	0	\$0	No	\$3,000
Total All Reserves		0	\$1,761,886		\$3,017,000

2. **Maintain and improve the Health of our Fund Equity Balances including our Land, Improvements, Equipment and Vehicles.**

The table below demonstrates the allocation of our net assets by fund. The Unassigned Spendable balance indicates the amount of working cash each entity controls at year end.

Government Fund	Fund Balance	Net Capital Assets	Legally Restricted Funds	Management Restricted Funds	Unassigned Spendable Balance
General Fund	\$14,888,551	\$ 2,300,391	\$ 1,107,293	\$ 885,157	\$ 444,710
Fair	\$ 3,017,265	\$ 2,776,376	\$ 268,801	\$ 0	\$ (27,911)
Library	\$ 334,059	\$ 39,861	\$ 0	\$ 176,866	\$ 117,333
Weed & Pest	\$ 882,254	\$ 172,142	\$ 5,652	\$ 0	\$ 704,460
Health Fund	\$ 9,143,854	\$ 7,992,708	\$ 0	\$ 0	\$1,151,146
Total All Funds	\$28,265,983	\$23,281,478	\$1,381,746	\$1,381,746	\$ 2,389,479

Fund Balance Comparisons additional detail

Goshen County General Fund Five year Comparison using June 30th Balances

Description	2016	2015	2014	2013	2012
Fund Balance	\$ 14,488,552	\$ 14,401,878	\$ 15,077,762	\$ 13,304,096	\$ 13,286,217
Capital Assets	\$ 12,300,391	\$ 12,162,841	\$ 12,485,772	\$ 11,874,573	\$ 10,325,668
Balance Excluding Capital Assets	\$ 2,188,161	\$ 2,239,037	\$ 2,591,990	\$ 1,429,523	\$ 2,960,549
Non Spendable- (Detailed below)	\$ 550,753	\$ 693,152	\$ 685,500	\$ 473,467	\$ 659,845
Legally Restricted (Detailed below)	\$ 1,107,293	\$ 1,164,306	\$ 1,117,423	\$ 941,115	\$ 1,062,990
Management Restricted (Detailed below)	\$ 85,404	\$ 178,006	\$ 281,917	\$ 12,688	\$ 684,295
Unassigned Spendable-(Includes Contingency)	\$ 444,710	\$ 381,579	\$ 789,067	\$ 14,941	\$ 1,237,714
1 Yr. Change Unassigned spendable	\$ 63,131	\$ (407,488)	\$ 774,125	\$ (1,222,772)	\$ (16,604)

The **County General Fund** balance increased last year by \$86,674 after an operating gain of \$524,992. \$572,227 was transferred out to fund the Fair & Library.

Depreciation was recognized for \$773,415.

The unassigned spendable balance is \$444,710 and includes a contingency reserve balance of \$250,000.

The unrestricted balance was projected in our final 15/16 budget to drop by \$171,723 and actual decline was \$151,261. In the 2016-2017 approved budgets this fund is projected to increase by \$201,936. This is an improvement of \$373,659 in the projected budget.

The following Table is a historical comparison of the County General Fund Balances

Description	2016	2015	2014	2013	2012
Non Spendable Detail					
Road & Bridge Inventory	\$ 284,824	\$ 395,007	\$ 607,377	\$ 360,114	\$ 315,389
Other Cash Accounts	\$ 23,485	\$ 16,364	\$ 20,297	\$ 26,881	\$ 46,046
Other Assets (Interest due, Taxes & A/R)	\$ 242,444	\$ 298,236	\$ 57,826	\$ 86,472	\$ 298,410
Total Other Liquid Assets	\$ 550,753	\$ 709,608	\$ 685,500	\$ 473,467	\$ 659,846

Legally Restricted Detail					
Abandoned Vehicles	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224	\$ 1,224
Detention Fund	\$ 22,029	\$ 27,874	\$ 27,770	\$ 112,286	\$ 164,989
CRF Fund	\$ 1,084,040	\$1,135,208	\$1,088,429	\$ 827,605	\$ 896,777
Total Legally Restricted	\$ 1,107,293	\$1,164,306	\$1,117,423	\$ 941,115	\$1,062,990

Management Restricted Detail					
Fire Fund	\$ 16,221	\$ 13,892	\$ 16,320	\$ 12,688	\$ 14,133
Insurance Fund	\$ 69,183	\$ 164,114	\$ 265,597	\$ -	\$ -
5th Penny Fund	\$ -	\$ -	\$ -	\$ -	\$ 670,162
Total Management Restricted	\$ 85,404	\$ 178,006	\$ 281,917	\$ 12,688	\$ 684,295

Special Revenue Fund balances were:

Fund	6/30/16 Balance	6/30/15 Balance	1 Year Change
Fair	\$ 3,017,265	\$ 3,122,811	\$ (105,546)
Library	\$ 334,059	\$ 317,866	\$ 16,193
Weed & Pest	\$ 882,254	\$ 975,325	\$ (93,071)
Special Revenue Totals	\$ 4,233,578	\$ 4,416,002	\$ -182,424

Health Fund balances were:

Fund	6/30/16 Balance	6/30/15 Balance	1 Year Change
Health Fund	\$ 9,143,854	\$ 8,173,285	\$ 970,569

- The **Health Fund balance** increased by \$970,569. This is primarily a result of receiving a kitchen construction grant in the amount of \$977,765.

3. **Equipment Replacement and Building Repair Reserves and Capitalization Thresholds are continually addressed.**

With approximately \$17.5 million of property and improvements plus nearly \$6 million of equipment and vehicles, the county is continually faced with replacement or major repair issues. It is our goal to establish the depreciable life of equipment, vehicles and building improvements and we encourage the governing boards and managers to establish annualized amounts to reserve in depreciation funds.

Capitalization thresholds have been set at \$5,000 for equipment & vehicles with a \$50,000 annual threshold set for individual County Road improvement projects.

We will work to maintain the quality and functionality of our Land, Buildings, Improvements, Vehicles and Equipment. With the loss of the Consensus Block Grants from the State this will become even more difficult. We have calculated the expected life of our capital assets and measure the amount of real depreciation on an annual basis (Column B). We are focused on repairing and replacing capital assets in amounts roughly equal to the annual real depreciation of those assets. Column B below shows the amount of book depreciation by fund. The table explains that the total government's net income after depreciation was a loss of \$1,367,447, after allowing \$1,113,776 for depreciation or replacement and improvement of assets. The amount actually spent for these purposes was \$1,028,808 excluding the Health fund expense for the new kitchen.

Government Fund 2015/2016	A Net Surplus/Loss before Depreciation	B Depreciation	C Capital Expenditures	D Repair Expense	E Net Surplus/Loss After Depreciation
General Fund	\$ (7,235)	\$ 773,415	\$ 830,181	\$ 100,124	\$ (820,650)
Fair	\$ (83,230)	\$ 77,311	\$ 141,627	\$ 0	\$ (111,5471)
Library	\$ 26,993	\$ 5,062	\$ 0	\$ 1,200	\$ 16,193
Weed & Pest	\$ (78,752)	\$ 19,718	\$ 57,000	\$ 0	\$ (98,000)
Health Fund	\$ 239,117	\$ 238,270	\$ 1,158,927	\$ 0	\$ 1,141,563
Total All	\$ (118,307)	\$ 1,113,776	\$ 2,187,735	\$ 11,324	\$ (1,367,447)

4. **Focus on obtaining Grants:** We continue to focus on maximizing the use of grants to improve our infrastructure including equipment, vehicles & County facilities, allowing us to make improvements with a minimal direct impact on the County taxpayers. Federal Grant Revenue this year was \$334,643 and total Grant Revenue of \$972,322.

Grant Income by Department - 4 Year History				
	2016-2017	2014-2015	2013-2014	2012-2013
Commissioners	\$ 236,614	\$ 118,770	\$ 696,362	\$ 193,387
Sheriff	\$ 207,383	\$ 20,808	\$ 87,932	\$ 48,831
Clerk/Elections	\$ 91,382	\$ 51,275	\$ 57,886	\$ 0
Treasurer	\$ 0	\$ 32,862	\$ 100,866	\$ 0
Coroner	\$ 14,979	\$ 17,500	\$ 0	\$ 0
Courthouse	\$ 9,505	\$ 9,615	\$ 11,256	\$ 0
Sheriff/Jail	\$ 33,578	\$ 11,338	\$ 0	\$ 0
Sheriff / Emergency Mgt.	\$ 76,081	\$ 32,450	\$ 35,677	\$ 24,821
Road & Bridge	\$ 56,364	\$ 20,307	\$ 142,895	\$ 0
Road Projects	\$ 0	\$ 0	\$ 370,397	\$ 43,915
Victims of Crime	\$ 30,815	\$ 30,788	\$ 32,657	\$ 32,042
Public Health	\$ 22,673	\$ 94,878	\$ 105,826	\$ 105,551
Information Technology	\$ 70,589	\$ 178,995	\$ 12,773	\$ 163,554
Fire Warden	\$ 22,361	\$ 1,783	\$ 0	\$ 0
TOTAL GRANT INCOME	\$ 972,322	\$ 621,369	\$ 1,654,527	\$ 612,101

Grant Accounting: As grant funds are received, they are booked to a deferred revenue liability account. Each month as qualifying expenses are incurred, transfers from the deferred revenue account to grant income are made. Each year end the remaining account balance will be reserved for future expenses or will be returned to the originator as unused grant proceeds.

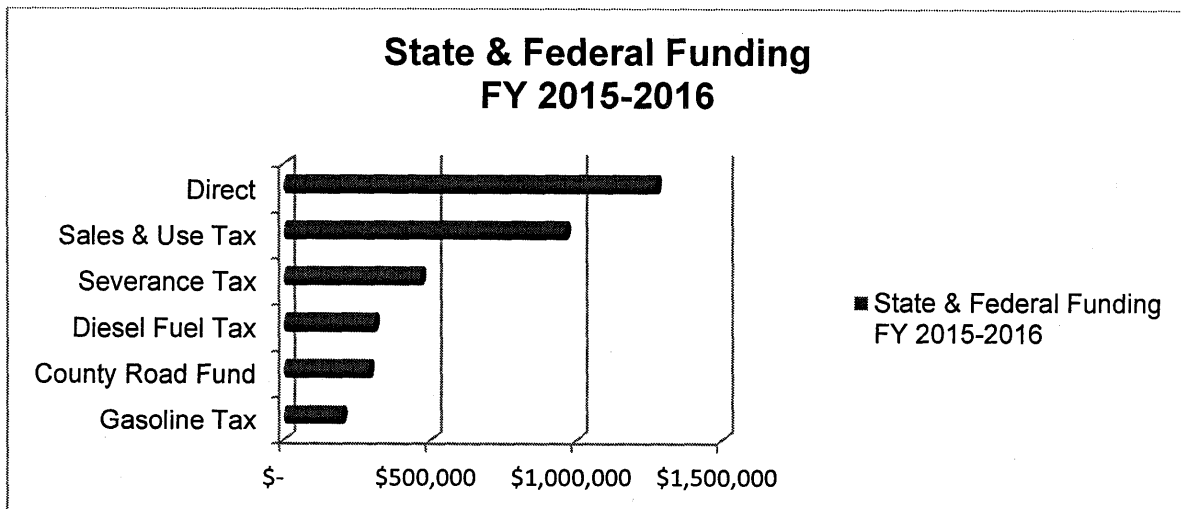
5. **Recognize the importance of our County Work force and structure pay and benefits to retain our trained and experienced Employees.** We have worked to keep salaries competitive allowing us to maintain our exceptional workforce of County employees. Payroll with benefits continues to be the largest single expense line, representing 53% of the counties total expenses over the past year.

Payroll and Benefits County General - 3 Year History			
Expense in dollars	2015-2016	2014-2015	2013-2014
Wages	\$ 3,244,318	\$ 3,183,952	\$ 3,316,767
Payroll Taxes	\$ 315,809	\$ 317,018	\$ 337,066
Health Ins.-(Includes Fair & Library)	\$ 689,215	\$ 601,869	\$ 621,766
Retirement	\$ 527,950	\$ 504,344	\$ 502,794
TOTAL PERSONNEL EXPENSE	\$ 4,777,292	\$ 4,607,183	\$ 4,740,392
Percentage increase or decrease compared to previous year			
Wages	1.9 %	(4.00%)	4.35%
Payroll Taxes	(.38%)	(5.95%)	21.81%
Health Insurance	14.51%	(3.20%)	10.34%
Retirement	4.68%	0.31%	3.96%
TOTAL PERSONNEL EXPENSE	3.69%	-2.81%	5.29%

2015-2016 FISCAL YEAR FUNDING HIGHLIGHTS

State & Federal Funding

State & Federal funding provided \$76,332 of actual income for FY 2015-16. PILT (Payment In Lieu of Taxes on federal land) is the only direct Federal Funding, although other Federal Funds are received in the form of grants such as TANF & Homeland Security. Federal Funds are also received from WYDOT on participation in highway projects.



Countywide Consensus Grants

The Consensus Block Grant Program started by the Wyoming Legislature in 2007 is provided for out of severance taxes that the legislature approves in its regular budget session. Each county is allocated a set amount, the commissioners, representatives of the municipalities and special districts are required to come to a consensus of how the funds will be allocated between themselves. Applications must then be submitted to the Office of State Land and Investments for approval. The funds must be used for capital construction or certain types of equipment. Historical allocations have been as follows:

- 2013-14 Biennium Goshen County \$2,138,341 County General was \$ 791,740.
- 2015-16 Biennium Goshen County \$2,606,472 County General was \$1,109,416.

The County Commissioners elected to spread its allocation over two years, committing \$443,332 in 2014-2015 leaving \$666,084 not committed to specific projects for fiscal year 2015-2016.

Actual 2015-2016 expenses under this grant were \$539,823.

There remains \$308,541 of this grant available to the County for fiscal year 2016-2017.

Capital Facility and Special Sales Tax Groups are discussed as a part of the proprietary group. Active Goshen County tax groups are described below.

- **Capital Facility Tax II** - ran from April 1991 to October 1995 and was to generate \$925,000 for Fairgrounds improvements, construction of the Rendezvous Center and Pavilion. This agreement also stated that \$200,000 plus interest would be used to establish a reserve; however this reserve does not have a minimum balance and can be utilized in full to support the Fair Grounds facilities. As of 6/30/2016 a balance of \$268,800.61 of this reserve fund remains available within the Fair fund. The fund earned \$368 in interest and there were no withdrawals this past year.
- **Capital Facility Tax III** - This reserve is called the Capital Facility III Detention Fund and it ran from April 1996 to February 2000 aimed at raising \$4,000,000 to construct the Jail Facility. As of 6/30/2016 a balance of \$22,029.42 remains available within the fund. The fund increased by a total of \$96 from interest earnings and \$5,940 was withdrawn for Detention Facility Repairs.

The Fiduciary Fund is accounted for by the County Treasurer. It maintains a zero net balance and serves as a clearing account through which funds, including taxes from citizens, are collected and redistributed for state and county agencies and 38 levied entities. These entities can generally be grouped as Wyoming State Government, school districts, municipalities, conservation districts, fire districts, irrigation and drainage districts, cemetery districts and sanitary districts. In fiscal year 2015-2016 the Treasurer collected and redistributed nearly 33 million dollars.

Because the net fund balance is zero, it is not included in the financial statements in Section Two of this report. The following balance sheet summary is offered for the fiduciary fund as of June 30, 2016:

Fiduciary Fund Summary Balance Sheet as of June 30, 2016		
Assets	Assets	Liabilities
Cash and Equivalents	\$ 771,441	
Liabilities	Assets	Liabilities
Cemetery Districts		\$ 1,396
Conservation Districts		\$ 7,752
Donor Funds		\$ 20
Emergency 911		\$ 2,890
Fire Districts		\$ 52,482
Undistributed Protested		\$ 513
Irrigation and Drainage		\$ 4,436
Lodging Tourism 4%		\$ 6,860
Municipal		\$ 21,433
Sanitary Improvement District		\$ 47,186
Eastern Wyoming College		\$ 171,984
Goshen County School District #1		\$ 217,808
Niobrara School District #6		\$ 168
Platte School District #4 & #12D		\$ 819
Auto Sales Tax DOR		\$ 128,124
Sales Tax Interest		\$ 364
School Tax DOE		\$ 93,095
State Auto Fees Department of Transportation		\$ 5,778
WY Predatory Animal Fund		\$ 8,302
Totals	\$ 771,411	\$ 771,411

PROPERTY TAX REVENUE DISTRIBUTION

Property taxes are determined by the assessor, based upon the assessed value of the County, and are distributed to 38 different taxing entities. Some of the entities are based upon the total assessed value of the county while others are based on State Statues or the individual districts assessed value times the specific mill levy adopted by the district. The total assessed valuation for the county for FY 2015-2016 was \$195,670,472 and the FY 2014-2015 Valuation was \$178,816,995. **This was an increase in valuation of 16,853,477.**

The State Statutes allow for a maximum of 12 mills for county government. As of 7/1/2015 the General Government will retain all 12 mills and will fund the Library and Fair as under their approved Budgets.

The number of entities funded is listed below and the table shows the percentage distribution of the property taxes: Education -7 Entities; Municipals – 5; Special Districts – 21 and are comprised of: Cemetery Districts – 3; Conservation Districts – 3; Rural Fire Districts – 11; and Water & Sewer Districts – 4.

To assist the readers of this report in understanding how Goshen County tax revenues are collected and distributed, the following is an example of how **\$1,000 of tax collected** in tax district 153 (which includes the City of Torrington) is distributed. The amounts distributed to each levied district vary between tax districts; however this is representative of the flow of tax dollars.

Tax Dollars Distributed to Goshen County Government		
Money Distributed to	Distribution	Explanation
County General Fund (12 mill)	\$ 159.36	16% went to county general fund as tax revenue
Weed & Pest (1 mill)	\$ 13.28	1.3% deposited to Treasurer's fiduciary fund, paid from there to Weed & Pest
Leafy Spurge (1 mill)	\$ 13.28	1.3% deposited to Treasurer's fiduciary fund, paid from there to Leafy Spurge
Subtotal	\$ 185.92	18.60% of the \$1,000 went to Goshen County