

Proposed Budget

Goshen Co. SD #1 Rec Board	
Budget Hearing Information	
626 W 25th Ave.	Location: Torrington, WY - Central Admin
Torrington, WY 82240	Date: 7/11/2023
307-532-2171	Time: 7:00 PM
Goshen County	Budget Prepared by: Marcy Cates

S-A BUDGET MESSAGE W.S. 16-12-403 (c)

I am pleased to present and recommend to you the fiscal year 2023-2024 (FY24) preliminary budget for the Goshen County School District #1 - Rec Board. The budget has been prepared in accordance with State of Wyoming budgetary guidelines and legislation.

This budget document was developed by incorporating past and current financial information and with recommendations and input received from meetings with the Board of Trustees, Superintendent, and school administration to achieve a financial document that facilitates sound financial management and short and long term planning. The budget provides the structure and framework by which resources are allocated to achieve the goals and objectives of Goshen County School District #1 - Rec Board. Priorities recognized through the preparation of the budget document include anticipating future needs of the District, supporting student achievement, and being financially accountable to the District's stakeholders.

S-B RESERVE DESCRIPTION

The reserves of Goshen County School District #1 - Rec Board are a function of timing. The Rec Board meets in March and awards the year's projects. Awardees then have until the following February, to submit documentation for payment. Meanwhile, the District is receiving the year's mill levy to support payment. There is not a set reserve amount that the Rec Board aims to maintain.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?
Steve Feagler	12/1/23	<input checked="" type="checkbox"/> Yes
Dylan Hager	12/1/24	<p>If Yes, enter</p> <p>Address of office: 626 W 25th Ave.</p> <p>City, State, Zip: Torrington, WY 82240</p> <p>Phone Number: 307-532-2171</p> <p>Hours Open: 7am - 5pm (Monday - Friday)</p>
Carlos Saucedo	12/1/25	
Wade Phipps	12/1/26	
Wade Bruch	12/1/27	

Where are the minutes of your board meeting available for public review?
 Goshen County School Districts #1 Central Administration

How and where are the notices of meeting posted for the public?
 Advertised in Torrington Telegram

Where are the public meetings held?
 Goshen County School District #1 Central Administration Board Room

PROPOSED BUDGET SUMMARY

OVERVIEW		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$222,085	\$425,000	\$446,794	\$446,794
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$436,797	\$473,137	\$446,794	\$446,794
S-5	<i>Amount requested from County Commissioners</i>	\$221,327	\$255,356	\$267,094	\$267,094
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-7	Operating Revenues	\$0	\$0	\$0	\$0
S-8	Tax levy (From the County Treasurer)	\$221,327	\$255,356	\$267,094	\$267,094
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$470	\$2,781	\$4,700	\$4,700
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$221,797	\$258,137	\$271,794	\$271,794

Goshen Co. SD #1 Rec Board
FY 7/1/23-6/30/24

EXPENDITURE SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$0	\$0	\$0	\$0
S-18	Operations	\$222,085	\$425,000	\$446,794	\$446,794
S-19	Indirect Costs	\$0	\$0	\$0	\$0
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$222,085	\$425,000	\$446,794	\$446,794

DEBT SUMMARY		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$215,000	\$215,000	\$175,000	\$175,000

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

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: 626 W 25th Ave.
Torrington, WY 82240

PREPARED BY: Marcy Cates

DISTRICT PHONE: 307-532-2171

Proposed Budget

Goshen Co. SD #1 Rec Board

FYE 6/30/2024

NAME OF DISTRICT/BOARD _____

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001	\$221,327	\$255,356	\$267,094	\$267,094
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	Pending 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				
R-2.4 Other (Specify)	4237				
R-2.5 Total Government Support		\$0	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4300				
R-3.2 Sales of Goods or Services	4300				
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$0	\$0	\$0	\$0
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	\$470	\$2,781	\$4,700	\$4,700
R-5.2 Other: Specify _____	4500				
R-5.3 Other: Additional _____					
R-5.4 Total Miscellaneous		\$470	\$2,781	\$4,700	\$4,700
R-5.5 Total Forecasted Revenue		\$470	\$2,781	\$4,700	\$4,700
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

Proposed Budget

Goshen Co. SD #1 Rec Board

FYE 6/30/2024

NAME OF DISTRICT/BOARD _____

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
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	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify) _____					
E-2.5 _____	7005				
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				
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				
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify) _____					
E-5.6 _____	7035				
E-5.7 _____	7035				
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$0	\$0	\$0	\$0

Proposed Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-7 Personnel Services					
E-7.1	Wages--Operations	7202			
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	_____	7212			
E-8.4	_____	7212			
E-8.5	_____				
E-9 Operating supplies (List)					
E-9.1	_____	7220			
E-9.2	_____	7220			
E-9.3	_____	7220			
E-9.4	_____	7220			
E-9.5	_____				
E-10 Program Services (List)					
E-10.1	_____	7230			
E-10.2	_____	7230			
E-10.3	_____	7230			
E-10.4	_____	7230			
E-10.5	_____				
E-11 Contractual Arrangements (List)					
E-11.1	Rec Board awards	7400	\$220,787	\$423,000	\$444,794
E-11.2	_____	7400			
E-11.3	_____	7400			
E-11.4	_____	7400			
E-11.5	_____				
E-12 Other operations (Specify)					
E-12.1	Advertising	7450	\$298	\$1,000	\$1,000
E-12.2	Liability insurance	7450	\$1,000	\$1,000	\$1,000
E-12.3	_____	7450			
E-12.4	_____	7450			
E-12.5	_____				
E-13 TOTAL OPERATIONS			\$222,085	\$425,000	\$446,794

Proposed Budget

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
E-14 Insurance					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 _____	7505				
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
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		\$0	\$0	\$0	\$0

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending 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

Proposed Budget

Goshen Co. SD #1 Rec Board

FYE 6/30/2024

NAME OF DISTRICT/BOARD

GENERAL FUNDS				
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		End of Year	Beginning	Beginning	
C-1 Balances at Beginning of Fiscal Year	DOA Chart of Accounts	2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-1.1 General Fund Checking	1010	\$215,000	\$215,000	\$175,000	\$175,000
C-1.2 Savings and Investments	1040		\$0		
C-1.3 General Fund CD Balance	1050		\$0		
C-1.4 All Other Funds	1020		\$0		
C-1.5 Reserves (From Below)		\$0	\$0	\$0	\$0
C-1.6 Total Estimated Cash and Investments on Hand		\$215,000	\$215,000	\$175,000	\$175,000

C-2 General Fund Reductions:				
C-2.1 a. Unpaid bills at FYE	2010			
C-2.2 b. Reserves		\$0	\$0	\$0
C-2.3 Total Deductions (a+b)		\$0	\$0	\$0
C-2.4 Estimated Non-Restricted Funds Available		\$215,000	\$215,000	\$175,000

	DOA Chart of Accounts			
SINKING & DEBT SERVICE FUNDS	1070			

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

RESERVES	1090			
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		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-4 Beginning Balance in Reserve Account (end of previous year)			\$0	\$0	
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		\$0	\$0	\$0	\$0
C-4.6 Identify the amount and project to be spent					
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)		\$0	\$0	\$0	\$0
C-4.12 Balance to be retained		\$0	\$0	\$0	\$0

BOND FUNDS	1060			
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		2021-2022 Actual	2022-2023 Estimated	2023-2024 Proposed	Pending Approval
C-5 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	\$0	\$0